


Knox County Board of Assessment Review
Administration Office
62 Union Street
Rockland, Maine 04841

February 23, 2012

Milton & Betty Ripley
40 Anderson Avenue
Holden, MA 01520

Re: Tax Abatement Application for property located at:
Map/Lot 013-014
41 Appleton Ridge Road
Appleton, Maine
(April 1, 2011 tax year)

Dear Mr. and Mrs. Ripley,

The Knox County Board of Assessment Review (the “Board”) met on Friday, February 17, 2012 at 10:00 a.m. to hear and decide your tax abatement appeal for the above listed residential property and to discuss and adopt this written decision.

You have requested an abatement based on the corrected information below:

Current Assessed Valuation	Land	\$98,350
	Building	\$169,840
	Total	\$268,190
Owner’s Opinion of Current Valuation	Land	\$62,640
	Building	\$169,840
	Total	\$232,480
Abatement Requested		\$35,710

Appellant’s Evidence

1. In support of the taxpayer’s position, he submitted the following documents:

- Exhibit 1: Application for Abatement to BAR dated 1/9/12
- Exhibit 2: Map of the area with documentation by the appellant
- Exhibit 3: Subsurface Wastewater Disposal System Application dated 7/17/07
- Exhibit 4: Application for Abatement to Town of St. George dated 10/13/11
- Exhibit 5: Letter from the Appleton Board of Assessors to the taxpayer dated 12/12/11
- Exhibit 6: Brief statement by taxpayer dated 10/13/11
- Exhibit 7: Property Card labeled “Before” by the taxpayer (date printed 4/26/11)
- Exhibit 8: Property Card labeled “After Abatement” by the taxpayer (date printed 12/6/11)

2. In support of the taxpayer’s position, he offered the testimony from the following witnesses:

The taxpayers, Milton and Betty Ripley, were the only persons present for their party. They did not offer any other witnesses.

3. Unjust Discrimination:
In this appeal, one of the taxpayer's concerns and arguments focused on his belief that the property was the subject of unjust discrimination. The evidence of unjust discrimination presented by the taxpayer was primarily based on the taxpayer's view that the property was not assessed properly.
4. Illegally Assessed Valuation:
In this appeal, one of the taxpayer's concerns and arguments focused on his belief that the assessed valuation of the subject property was illegal. The evidence of the supposed illegal nature of the assessment presented was primarily based on the taxpayer's belief that the "Location Adjustment" is unconstitutional and that the soil test shows that there is wetland on the property.

Town's Evidence

1. The Assessor(s) submitted as evidence the following documents:
 - Exhibit 1: Cover Letter to Board of Assessment Review dated 2/3/12
 - Exhibit 2: Property Cards for Map 013 Lot 014 (labeled "Exhibit #1" by the Town)
 - Exhibit 3: Written statement by taxpayer (same as the taxpayer's Exhibit 6)
 - Exhibit 4: Flood insurance rate map (labeled as Exhibit #3 by the Town)
 - Exhibit 5: Portion of the Appleton Shoreland Zone map adopted 6/10/09
 - Exhibit 6: Colored wetland map (labeled "Exhibit #5 by the Town)
 - Exhibit 7: "Appleton Revaluation 2006" document (labeled "Exhibit #6 by the Town)
 - Exhibit 8: "Arms-length transactions..." document (labeled "Exhibit #7 by the Town)
2. The Assessor(s) offered the testimony from the following witnesses:
Don Burke, Selectman on the Board of Assessors for the Town of Appleton represented the Town.
3. The town certified ratio for the assessment year being appealed:
Mr. Burke presented no evidence of the town's ratio or quality rating.

Finding of Facts

1. The appellant has standing for this appeal by virtue of his ownership of this property.
2. The applicant did not present any evidence of value for the property.
3. The Board finds that the appellant's testimony was not persuasive as to the question of unjust discrimination.
4. The appeal was timely filed; however, the Board did not consider documentary evidence not submitted 14 days in advance of the hearing.
5. No quantifiable evidence was submitted to substantiate the argument that the Town of Appleton's Board of Assessors' value was manifestly wrong.
6. The Board found that the law court case of *Yusem v. Town of Raymond*, 2001 ME 61; 769 A.2d 865 provided clear guidance that "a taxpayer may not meet his burden solely by attacking the methodology of the assessor."

Decision

Based on the Board's review of the written information submitted by Mr. and Mrs. Ripley and the Town of Appleton, and after oral presentations by Milton & Betty Ripley, taxpayers and Don Burke, Selectman on the Board of Assessors for the Town of Appleton, the Board determined as follows:

The appellant has failed to show proof of comparable properties and that the assessment is irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results, there was no unjust discrimination, or the assessment is fraudulent, dishonest or illegal. Therefore, the Board denied the Ripleys' request for abatement relating to the April 1, 2011 tax year.

Vote

The Knox County Board of Assessment Review voted 6 - 0 to deny the tax abatement appeal.

Appeal

You have the right to appeal this decision within 30 days of the decision to the Superior Court of the State of Maine in accordance with 36 M.R.S.A. § 844-M and Rule 80B of the Maine Rules of Civil Procedure.

Sincerely,

BOARD OF ASSESSMENT REVIEW

A handwritten signature in black ink, appearing to read 'Marian A. Robinson', written in a cursive style.

Marian A. Robinson, Board Chairman

Cc: Board of Assessment Review
Don Burke, Selectman on the Board of Assessors for the Town of Appleton
Knox County Commission
File