

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



May 17, 2013

John Rosenblum
854 Crozet Avenue
Crozet, VA 22932

Re: Tax Abatement Application for property located at:
Map/Lot 231-035
43 Snows Point Road
St. George, Maine
(April 1, 2012 tax year)

Dear Mr. Rosenblum,

The Knox County Board of Assessment Review (the "Board") met on Friday, May 17, 2013 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 information below:

Current Assessed Valuation	Land	\$412,100
	Building	\$354,600
	Total	\$766,700
Owner's Opinion of Current Valuation	Land	\$367,100
	Building	\$354,600
	Total	\$721,700
Abatement Requested		\$45,000

Appellant's Evidence

1. In support of the taxpayer's position, he submitted the following documents:
 - Exhibit 1: Application for Abatement to Board of Assessment Review dated 4/8/13 received 4/11/13
 - Exhibit 2: Attachment 1
 - Exhibit 3: Attachment 2
 - Exhibit 4: Exhibit 1 (as labeled by applicant)
 - Exhibit 5: Exhibit 2 (as labeled by applicant)
 - Exhibit 6: Exhibit 3 (as labeled by applicant)
 - Exhibit 7: Exhibit 4 (as labeled by applicant)
 - Exhibit 8: Exhibit 5 (as labeled by applicant)
 - Exhibit 9: Exhibit 6 (as labeled by applicant)
 - Exhibit 10: Exhibit 7 (as labeled by applicant)
 - Exhibit 11: Cover letter with a 3-page Valuation Report for 19 Parsons Lane

2. In support of the taxpayer's position, he offered the testimony from the following witnesses:
The taxpayer, John Rosenblum, was the only person present for his party. He did not offer any witnesses.
3. Unjust Discrimination:
In this appeal, one of the taxpayers' 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 belief that the Town made an adjustment on his shore frontage that he believes was not made to similar properties for that reason. He also disputed the Town's assertion that he had two dwelling units since one of the two does not have a kitchen.

Town's Evidence

1. The Assessor(s) submitted as evidence the following documents:
 - Exhibit 1: Cover Letter to Board of Assessment Review dated 5/1/13 received 5/2/13
 - Exhibit 2: Property Cards and Valuation Reports for the Subject Property and Neighboring Properties:
 - Map 231 / Lot 035
 - Map 231 / Lot 038
 - Map 231 / Lot 039
 - Map 231 / Lot 041
 - Map 231 / Lot 045
 - Map 231 / Lot 047
 - Map 231 / Lot 050
 - Map 231 / Lot 051
 - Exhibit 3: Property Cards and Valuation Reports for Comparable Properties:
 - Map 103 / Lot 020
 - Map 209 / Lot 032
 - Map 238 / Lot 003
 - Exhibit 4: Tax Maps:
 - Map 103
 - Map 209
 - Map 231
 - Map 238
2. The Assessor(s) offered the testimony from the following witnesses:
Robert Gingras, Assessors' Agent for the Town of St. George, represented the Town.
3. The town certified ratio for the assessment year being appealed:
Mr. Gingras testified that the certified ratio for 2012 is 100% and the quality rating was certified at 19 on waterfront properties, 16 on residential.

Finding of Facts

1. The appellant has standing for this appeal by virtue of his ownership of this property.
2. The appeal was timely filed.
3. The tax year being appealed was April 1, 2012.
4. The certified ratio was 100% and the quality rating for this class of property was 19.

5. The Town of St. George has met its burden of equity.
6. The written communication between the Town of St. George and the Appellant was not clear.
7. There was no quantifiable evidence presented to substantiate that the St. George Assessors' assessment was manifestly wrong.
8. The appellant's testimony was not persuasive as to unjust discrimination.

Decision

Based on the Board's review of the written information submitted by the Town of St. George and by Mr. John Rosenblum, and after oral presentations by Robert Gingras, Assessors' Agent for the Town of St. George, and John Rosenblum, taxpayer, the Board determined as follows:

The Board finds that that the taxpayer's testimony was not persuasive as to the question of unjust discrimination.

The applicant 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 unjust discrimination, or the assessment is fraudulent, dishonest, or illegal. The Knox County Board of Assessment Review therefore finds in favor of the Town of St. George.

Vote

The Board voted 5 - 0 in favor of the Town of St. George.

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



Marian A. Robinson, Board Chairman

Cc: Board of Assessment Review
Robert Gingras, Assessors' Agent for the Town of St. George
Knox County Commission
File