

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

June 28, 2013

Dr. Henry F. Sears  
11 Fayerweather Street  
Cambridge, MA 02138

Re: Tax Abatement Application for property located at:  
Map/Lot 17-11  
322 Crabtree Point Road  
North Haven, Maine  
(April 1, 2012 tax year)

Dear Dr. Sears,

The Knox County Board of Assessment Review (the “Board”) met on Friday, June 28, 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	\$1,631,700
	Building	\$447,700
	<b>Total</b>	<b>\$2,079,400</b>
Owner’s Opinion of Current Valuation	Land	\$936,000
	Building	\$264,000
	<b>Total</b>	<b>\$1,200,000</b>
<b>Abatement Requested</b>		<b>\$879,400</b>

### **Appellant’s Evidence**

1. In support of the taxpayer’s position, he submitted the following documents:
  - Exhibit 1: Cover letter dated 5/2/13 received 5/3/13
  - Exhibit 2: Application to the Knox County Board of Assessment Review for Abatement of Property Taxes dated 5/2/13
  - Exhibit 3: Letter from Christiane B. Hallowell, North Haven Board of Assessors Chair to the taxpayer dated 3/6/13 denying the taxpayer’s request for abatement.
  - Exhibit 4: Cover letter dated 1/21/13 and Application to the Town of North Haven for Abatement on Property Taxes dated 1/15/13
  - Exhibit 5: Summary Appraisal Report on the subject property prepared by Charles D. Jordan, Jr. Real Estate Appraisal & Consulting dated April 1, 2012

- Exhibit 6: Letter from Christiane B. Hallowell, North Haven Board of Assessors Chair to the taxpayer dated 9/24/12 denying the taxpayer's request for abatement.
  - Exhibit 7: Letter from Attorney Philip W. Hoon to Christie Hallowell dated 8/28/12 advising that Mr. Hoon is representing Dr. Sears.
2. In support of the taxpayer's position, he offered the testimony from the following witnesses:  
There were no witnesses present for the taxpayer.
  3. Overvaluation:  
In this appeal, one of the taxpayer's concerns and arguments focused on his belief that the judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property was substantially overvalued. The evidence of overvaluation the taxpayer presented was primarily based on the taxpayer's belief that the appraisal of the subject property done by Mr. Charles D. Jordan, Jr. showed that the assessment was manifestly wrong.

### **Town's Evidence**

1. The Assessor(s) submitted as evidence the following documents:
  - Exhibit 1: Brief – Response by the Town of North Haven to the Appeal, submitted by Attorney Paul L. Gibbons, Esq. on behalf of the Town.
  - Exhibit 2: Exhibits – Response by the Town of North Haven to the Appeal, submitted by Attorney Paul L. Gibbons, Esq. on behalf of the Town.
2. The Assessor(s) offered the testimony from the following witnesses:  
Tammy Brown, Assessors' Agent for the Town of North Haven, Christiane Hallowell, Chair of the Board of Assessors for the Town of North Haven, and Paul Gibbons, Attorney, represented the Town. They offered no other witnesses.
3. The town certified ratio for the assessment year being appealed:  
Ms. Brown testified that the certified ratio for 2012 is 89%, the quality rating was certified at 23, and the sales ratio was 81.

### **Finding of Facts**

1. Notice of this hearing was sent via certified mail on May 7, 2013 to the appellant at the mailing address listed on the application for tax abatement. The notice was not cc'd to any other individuals connected with the appellant because the cover letter with the appellant's application only requested that *he* be notified of the date of the hearing. Per the tracking information on the [www.usps.com](http://www.usps.com) website for certified mail tracking number 7011 3500 0001 4852 9648, the certified mail arrived at the appellant's post office on May 9, 2013 and a notice was left for the appellant by the post office on May 11, 2013. Also according to the USPS website, the article of mail has *still* not been picked up by the appellant as of today, June 28, 2013, and the post office has not sent the mail back to the County Administrative Office. A call was placed by Administrative Assistant Candice Richards in the County's Administration Office to the appellant's cell phone on June 25, 2013 at 1:33 p.m. after she realized the green certified mail receipt had not been sent back by the post office confirming pickup. She left the appellant a detailed voicemail and asked him to return her call; the appellant did not call her back. Per the Town of North Haven's Attorney Paul Gibbons, the Town's response to the appellant's appeal was sent to [the appellant and] the appellant's attorney on June 13, 2013. While Mr. Gibbons did

not specifically reference the date of this hearing in his correspondence, he did refer to the hearing itself and the appellant's appeal request. Neither the appellant nor his attorney contacted the County Administration Office to inquire about the hearing beyond the appellant's application for abatement that was received by the County Administration Office on May 3, 2013.

2. Neither the appraiser nor the appellant was in attendance to testify at this hearing.
3. The appellant has standing for this appeal by virtue of his ownership of this property.
4. The appeal was timely filed.
5. The appraisal did not prove the assessment was manifestly wrong.
6. The appellant's burden of proving that the assessment is manifestly wrong by giving credible, affirmative evidence of just value is set out clearly in the application that the appellant filled out and signed. This standard was not met.
7. The appraisal adjustments had no paired sales analysis documentation.
8. The Town is being consistent in using available 3-year sales evidence.
9. 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 unjust discrimination, or the assessment is fraudulent, dishonest, or illegal.

### **Decision**

Based on the Board's review of the written information submitted by the Town of North Haven and by Dr. Henry Sears, and after oral presentations by Tammy Brown, Assessors' Agent for the Town of North Haven, North Haven Board of Assessors' Chair Christiane Hallowell, and North Haven Attorney Paul Gibbons, the Board determined as follows:

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

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 North Haven.

### **Vote**

The Board voted 4 - 0 in favor of the Town of North Haven.

### **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  
Tammy Brown, Assessors' Agent for the Town of North Haven  
Paul Gibbons, Attorney for the Town of North Haven  
Philip W. Hoon, Attorney for the Appellant  
Knox County Commission  
File