



Knox County
Board of Assessment Review

A meeting of the Knox County Board of Assessment Review took place on Friday, January 31, 2014 at 10:00 a.m. in the Knox County Commission Hearing Room.

Board members in attendance: Jim Murphy, Lauren Hall Kenniston, John Flood, Marian Robinson, Martin Cates, and Tammy Brown.

Board members absent: Rick Lavoie.

County Administrative office staff in attendance: Administrative Assistant Candice Richards serving as recording secretary.

Others in attendance: Westley Hall, taxpayer (*arrived at 10:04 a.m.*); Donald Burke, Select Board Chair for the Town of Appleton, Robert Duplisea, Assessors' Agent for the Town of Appleton.

AGENDA

Friday – January 31, 2014 – 10:00 a.m.

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| I. | 11:00 | Meeting Called To Order |
| II. | 11:01 | Opening Remarks by Board Chair |
| III. | 11:05 | Hearing
1. Appellant
2. Town of Appleton |
| IV. | 12:00 | Board Deliberation & Vote |
| V. | | Other Business |
| VI. | | Adjourn |

I. Meeting called to order

Chair Robinson called the meeting to order at 10:00 a.m.

II. Opening Remarks by Chair

Mr. Westley Hall arrived at 10:04 a.m.

III. Hearing

Marian Robinson asked if a person named Jane was also an owner because of the application only mentioned Westley Hall but the Town's materials also mentioned a Jane Flannery-Hall. Mr. Hall stated that Jane is his wife and also an owner and is in agreement with the contents of the appeal.

Ms. Robinson noted that the Board had a lot of difficulty reading the appellant's handwriting and first wanted to make sure the numbers are correct.

Appellant's Evidence

The taxpayer requested an abatement based on the following information for the 2013 tax year:

Current Assessed Valuation	Land	\$76,200
	Building	\$312,730
	Total	\$388,930

Owner's Opinion of Current Valuation	Land	\$70,000
	Building	\$270,000
	Total	\$340,000

Abatement Requested	\$48,930
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- Jim Murphy motioned that the appellant has standing for this appeal by virtue of his ownership of this property and that his appeal was timely filed. Martin Cates seconded the motion. A vote was taken with all in favor.

Mr. Hall stated that the market value of the house should be within 2% of the assessed value but that he had found out that it was nowhere near the market value. He said that a similar house was sold for \$282,000. He said that he had his own property listed for about \$349,000, which is less than the current assessed value, but nobody was interested in buying it so he took it off the market. He didn't agree with the 10% charge on Lower Road for "the view" because it's only a dirt road with seven houses on it and only two of them have a scenic view of Appleton ridge while the other five just see woods. He said that he did have probably about 20-30 feet on a stream that is part of a swamp at the edge of the property but that he's not able to use as a boat landing so he didn't think the 35% adjustment is necessary.

Ms. Robinson asked Mr. Hall if the stream was abutting his home lot or his tree growth lot. He responded that it abutted the tree growth lot.

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

- Exhibit 1: Application for Abatement to BAR dated 12/30/13
- Exhibit 2: Application for Abatement to Town of Appleton dated 10/9/13
- Exhibit 3: Letter to Mr. Hall from Appleton Selectman Donald Burke dated 12/5/13
- Exhibit 4: Letter to the Appleton Board of Selectmen from Assessor's Agent Robert Duplisea dated 12/3/13

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

The taxpayer, Westley Hall, was the only person present for his party. He did not offer any witnesses.

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 when he had his property listed

on the market for \$349,000, which is lower than the current assessment, it did not sell. He also believed that the 35% Pettingill Stream location adjustment should not apply to his property because it is only about 20 – 30 feet of swamp area and he couldn't have a dock there.

Town's Evidence

Mr. Robert Duplisea, Assessors' Agent for the Town of Appleton handed out property cards to the Board and to Mr. Hall that had not been submitted with this original documentation to the Board. The Board accepted the property cards into evidence because they were giving the same evidence that was in the original presentation by the Town in a more readable form. Mr. Duplisea said that he had found one error on his two page letter and had the Board correct the number on their copies of the documentation. The Town's assessment ratio is certified to be 100%. He stated that there was no evidence of excessive overvaluation.

Mr. Duplisea stated that the total acreage of the subject property is 67. Eight acres of that are assessed at the normal assessing rate with 1 acre base lot and 7 base land acres. 28.5 acres were assessed using the State's rate for tree growth. The special location adjustment (\$16,310) was only applied to the first 8 acres. Mr. Duplisea stated that the burden of proof is always on the taxpayer to prove that the assessment is wrong. He said that the only thing Mr. Hall has referred to is this one sale down the street from him at 265 Lower Road. It's been sold twice. It first sold in 2012 for \$270,000 but after visiting the property at the owner's request, Mr. Duplisea found and corrected discrepancies. The corrected assessment for 265 Lower Road was then \$187,000. The owners then sold the property in 2013 for \$282,470. The assessment is 6% over the sale in 2012. It's within the ballpark of within 10%. Mr. Duplisea again stated that there was no evidence of excessive overvaluation. He stated that the methodology is the same in the treatment of all these properties.

Ms. Robinson asked what the Town's state ratio was. Mr. Duplisea replied that he believed it to be 93. Ms. Robinson asked what the quality rating was. Mr. Duplisea said that it was acceptable - below 20.

Ms. Robinson asked if there were any sales having tree growth elements used as comparables. Mr. Duplisea replied no, that it was just the subject property.

Ms. Robinson asked if Mr. Duplisea had personally inspected this property. Mr. Duplisea replied that he had, that he had personally met with Mr. Hall and walked through the entire house. Mr. Hall confirmed that this was correct.

Ms. Robinson asked if there were any special circumstances with the comparable property that sold twice so quickly. Mr. Duplisea stated that after the first buyers moved here, they decided it wasn't what they wanted so they put it back on market and moved away. Mr. Hall commented that he had heard that those buyers also had another house somewhere that they hadn't been able to sell so they moved back.

Ms. Robinson asked if there were any significant differences between the subject property and the others on the road. Mr. Duplisea said not really, but the house is a much larger size than the others.

1. The Assessors' Agent submitted as evidence the following documents:

- Exhibit 1: Cover Letter to Board of Assessment Review dated 1/14/14
 - Exhibit 2: Summary of the Town of Appleton's position as written by Robert Duplisea dated 1/14/14.
 - Exhibit 3: Three tax maps
 - Exhibit 4: A copy of Mr. Hall's application for abatement to the Town of Appleton dated 10/9/13, a copy of Mr. Burke's letter to the Hall's dated 12/5/13, and a copy of the letter to the Appleton Board of Selectmen from Robert Duplisea dated 12/3/13
 - Additional: Copies of property cards were presented at the hearing and accepted by the Board as evidence:
 - Map 11 Lot 7
 - Map 12 Lot 1
 - Map 8 Lot 14
 - Map 8 Lot 7-2-1
 - Map 12 Lot 4
 - Map 11 Lot 7-1
2. The Assessors' Agent offered the testimony from the following witnesses:
Appleton Selectman Donald Burke and Appleton Assessors' Agent Robert Duplisea were present to testify on behalf of the Town. They offered no other witnesses.
 3. The town certified ratio for the assessment year being appealed:
Mr. Duplisea testified that the certified ratio for 2013 is 100%, and that the quality rating was under 20.

Public hearing closed at 10:32 a.m.

IV. Board Deliberation & Vote

Findings of fact

1. The appellant has standing for this appeal by virtue of his ownership of this property.
2. The appeal was timely filed.
3. The Knox County Board of Assessment Review accepted the property cards at the hearing as evidence.
4. The Town's certified ratio was 100%. The quality rating was below 20.
5. The Board's duty is to deal with the assessed value in the Commitment book.
6. The amount of evidence presented from both the appellant and the Assessors' Agent was not substantial in quality or quantity.
7. There was no substantiation that the Town's 35% factor was incorrect.
8. An appraisal or broker's listing would have given evidence.
9. There was no quantifiable evidence submitted to substantiate that the Appleton Board of Assessors' value was manifestly wrong.
10. 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.

- **Lauren Kenniston made a motion to accept these as the Findings of Fact. Martin Cates seconded the motion. A vote was taken with all in favor.**

Decision

- **Martin Cates made a motion that 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. Lauren Kenniston seconded the motion. A vote was taken with all in favor.**

The Knox County Board of Assessment Review therefore finds in favor of the Town of Appleton.

V. Other Business

VI. Adjourn

- A motion was made by Tammy Brown to adjourn. The motion was seconded by Jim Murphy. A vote was taken with all in favor.

Meeting adjourned 10:50 a.m.

Respectfully Submitted,

Candice Richards
Administrative Assistant
Board of Assessment Review Recording Secretary