


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

April 28, 2014

H. D. S. Greenway
634 Charles River Street
Needham, MA 02492

Re: Tax Abatement Application for property located at:
Map/Lot 20-5A
38 Dam Road
North Haven, Maine
(April 1, 2013 tax year)

Dear Mr. Greenway,

The Knox County Board of Assessment Review (the “Board”) met on Friday, May 25, 2014 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	\$1,286,600
	Building	\$219,600
	Total	\$1,506,200
Owner’s Opinion of Current Valuation	Land	\$680,400
	Building	\$219,600
	Total	\$900,000
Abatement Requested		\$606,200

Appellant’s Evidence

1. In support of the taxpayers’ position, they submitted the following documents:
 - Exhibit 1: Cover letter addressed to the Board of Assessment Review dated 2/18/14
 - Exhibit 2: Application for Abatement to the Board of Assessment Review dated 2/18/14
 - Exhibit 3: Letter of denial from the Town of North Haven to Mr. Greenway dated 1/23/14
 - Exhibit 4: Application for Abatement to Town of North Haven dated 12/9/13
 - Exhibit 5: Letter to Mr. Greenway from North Haven Assessors’ Agent Tammy Brown with five pages of valuation information for the two properties owned by John W. Aldrich and Tracie Rozhon, dated 2/4/14, that Mr. Greenway had requested

2. In support of the taxpayers' position, they offered the testimony from the following witnesses:
The taxpayers, Hugh D. S. Greenway and Joy Greenway, were the only persons present for their party. They did not offer any other 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 because the sale of the property located at 165 Middle Road (Map 20 Lot 6), along with Lot 12, on November 21, 2012 was for about half of what the Town had the two lots assessed for (they were assessed at \$735,000 together but sold for \$350,000), and had remained on the market for so long at such a low price, the taxpayer believed that 165 Middle Road and Lot 12 was substantially overvalued, and that therefore caused his belief that his *own* property at 38 Dam Road was substantially overvalued, as well as all of the other properties at the head of Pulpit Harbor.

Town's Evidence

1. The Assessors submitted as evidence the following documents:
 - Exhibit 1: Cover Letter to Board of Assessment Review from Attorney Paul Gibbons dated 4/11/14
 - Exhibit 2: Document entitled "BRIEF" prepared by Attorney Paul Gibbons
 - Exhibit 3: Copy of a cover letter and report written by Certified Maine Assessor James H. Murphy, Jr. for Attorney Paul Gibbons describing Mr. Murphy's practices concerning municipal tax assessing services.
 - Exhibit 4: A bound set of 23 exhibits as prepared by Attorney Paul Gibbons.
2. The Assessors 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, consultant James H. Murphy, Jr., C.M.A., and Paul Gibbons, Attorney, represented the Town. They offered no other witnesses.
3. The town certified ratio for the assessment year being appealed:
Assessors' Agent Tammy Brown testified that the certified ratio for 2013 is 89%, the base ratio of the State is 82%, and that the quality rating is 22.

Findings of Facts

1. The appellant has standing for this appeal by virtue of his ownership of this property and the appeal was timely filed.
2. The Town of North Haven has met its burden of equality by the demonstration of its ratio; the Town's certified ratio was 89% and the quality rating was 22.
3. The written communication between the Town and Appellant was clear.
4. There was no quantifiable evidence, except for one comp sale, submitted by the appellant to substantiate that the North Haven Board of Assessors' value was manifestly wrong.
5. The comp used is servient to the subject property and the value of that aspect is not shown.
6. The market approach to value was considered by the assessors' agent but not the cost or income approach because they were not pertinent to the subject property.

7. One sale does not make a market, and no adjustments were made to the sale price to make it apply to the subject property.
8. The Knox County Board of Assessment Review finds that the appellant's testimony was not persuasive as to the question of burden of proof for unjust discrimination, overvaluation or that the assessment is fraudulent, dishonest, or illegal.

Decision

Based on the Board's review of the written information submitted by Mr. Hugh D. S. Greenway and by the Town of North Haven, and after oral presentations by Mr. Greenway, Tammy Brown, Assessors' Agent for the Town of North Haven, North Haven Attorney Paul Gibbons, and Witness for the Town Jim Murphy, Jr., 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
Knox County Commission
File