

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



May 23, 2014

Richard A. Robidoux
33 Simmons Lane
Friendship, ME 04547

Re: Tax Abatement Application for property located at:
Map/Lot 14-28
1506 North Union Road
Union, Maine
(April 1, 2013 tax year)

Dear Mr. Robidoux,

The Knox County Board of Assessment Review (the "Board") met on Friday, May 23, 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	\$28,900
	Building	\$3,800
	Total	\$32,700
Owner's Opinion of Current Valuation	Land	\$14,450
	Building	\$1,900
	Total	\$16,350
Abatement Requested		\$16,350

Appellant's Evidence

1. In support of the taxpayer's position, he submitted the following documents:
 - Exhibit 1: Application for Abatement to the Board of Assessment Review dated 3/14/14
 - Exhibit 2: Application for Abatement to the Town of Union dated 11/14/13
 - Exhibit 3: Letter of denial from the Town of Union to Mr. Robidoux dated 2/13/14
 - Exhibit 4: 2013 Tax Bill for the subject property
 - Exhibit 5: 2014 Tax Bill for the subject property

2. In support of the taxpayer's position, he offered the testimony from the following witnesses:
There were no witnesses present for the taxpayer other than himself.

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 he'd been told by Assessors' Agent James Murphy,

Jr. that the increase was due to placing the property for sale but the property did not sell and is no longer on the market. Other reasons why the taxpayer believes the assessment is “excessive” is because the property has no power, is located a half mile into the woods, abutting land owners use a right-of-way on his property and do not help financially in any way, and the fact that his deed states that the property is 12.3 acres, while Assessors’ Agent James Murphy, Jr. told him it is 12.9 acres.

4. 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 the taxpayer presented was primarily based on the taxpayer’s view that the assessments for the abutting properties did not increase, while his did.

Town’s Evidence

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

- Exhibit 1: Assessment Appeal Brief by James Murphy, Jr.
- Exhibit 2: Property card for 1506 North Union Road in Union, Maine (Tax/Map 14/28)

2. The Assessors’ Agent offered the testimony from the following witnesses:

Town of Union Assessors’ Agent James Murphy, Jr. testified on behalf of the Town. They offered no other witnesses.

3. The town certified ratio for the assessment year being appealed:

Assessors’ Agent James Murphy, Jr. testified that the certified ratio for 2013 is 100% and that the quality rating is 11.

Finding 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’s commitment date was September 3, 2013 and the Fiscal year is July 1, 2013 – June 30, 2014.
3. There was no quantifiable evidence submitted by the appellant to substantiate that the Union Board of Assessors’ value was manifestly wrong.
4. The mere fact that a property tax is high is not reason for an abatement.
5. 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 the Town of Union and Mr. Richard A. Robidoux, and after oral presentations by James Murphy, Jr., Assessors’ Agent for the Town of Union, and Mr. Richard A Robidoux, the Board determined as follows:

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

Vote

The Board voted 6 - 0 in favor of the Town of Union.

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', with a long horizontal stroke extending to the right.

Marian A. Robinson, Board Chairman

Cc: Board of Assessment Review
Union Board of Assessors
Knox County Commission
File