



Knox County
Board of Assessment Review

A meeting of the Knox County Board of Assessment Review took place on Friday, June 3, 2011 at 10:00 a.m. in the Knox County Commission Hearing Room.

Board members in attendance: Lauren Hall Kenniston, John Flood, Marian Robinson, Martin Cates.

Board members absent: Jim Murphy, and Rick Lavoie (*who recused himself for conflict of interest*).

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

Others in attendance: Linda Baron, taxpayer; Marjorie Stratton, manager for the Town of Vinalhaven; and Robert Duplisea, Assessor for the Town of Vinalhaven.

AGENDA

Friday – May 13, 2011 – 10:00 a.m.

- I. 10:00 Meeting Called To Order**
- II. 10:01 Opening Remarks by Board Chair**
- III. 10:10 Hearing**
 - 1. Appellant
 - 2. Town of Vinalhaven
- IV. 11:00 Board Deliberation & Vote**
- VI. Other Business**
- VII. Adjourn**

I. Meeting called to order

Chair Robinson called the meeting to order at 10:15 a.m.

II. Opening Remarks by Board Chair

III. Hearing

Appellant's Evidence

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

Exhibit 1: Applications for tax abatement submitted to the municipality of Vinalhaven, dated October 10, 2010, for lot 5A 11M and 5A-11L.

Exhibit 2: Summary of Salient Features for Map/lot 5A – 11M & K.

Exhibit 3: Summary of Salient Features for Map/lot 5A – 11L & X.

Exhibit 4: Vinalhaven tax map.

Exhibit 5: Valuation report – Comp #1.

Exhibit 6: Valuation report – Comp #2.

Exhibit 7: Valuation report – Comp #3.

Exhibit 8: Valuation report – Comp #4.

Exhibit 9: Property card – Comp #5.

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

The taxpayer, Linda Baron, was the only person present for her party. She did not offer any witnesses.

3. Illegally Assessed Valuation:

In this appeal, one of the taxpayer's concerns and arguments focused on her belief that the assessed valuation of the subject property was illegal. The evidence of the supposed illegal nature of the assessment presented was primarily based on the taxpayer's belief that an assessment cannot legally be increased after the commitment date.

Town's Evidence

1. The Assessor(s) submitted as evidence the following documents:

Exhibit 1: Letter to the Knox County Board of Assessment Review dated May 19, 2011.

Exhibit 2: Valuation Report – Subject #1 (map/lot 05A-011L)

Exhibit 3: Valuation Report – Subject #2 (map/lot 05A-011M)

Exhibit 4: Valuation Reports for comparables:

1. 05A-011B,11U
2. 05A-011N
3. 05A-011S
4. 05A-011Y
5. 05A-013

Exhibit 5: Property Map 5A – Town of North Haven April 1, 2011.

2. The Assessor(s) offered the testimony from the following witnesses:

There were no witnesses presented by the Town. Town Manager Marjorie Stratton was in attendance at the meeting but had no intention to testify.

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

84%.

4. The town quality rating for the assessment year being appealed:

Under 20.

Testimony phase closed. 11:18 a.m.

IV. Board Deliberation & Vote

Finding of Facts Determined by Consensus.

Finding of Facts – LOT L

1. The Town of Vinalhaven stipulates that the appellant, Linda Baron, has standing for this appeal.
2. The appeal was timely filed, and only timely filed materials were considered.
3. The reference to the purported appraisal was not considered at this hearing because the appraisal was not put into evidence.
4. The assessed value of the land was decreased after the 2010 tax commitment to recognize that there is only one home site on this parcel.
5. The assessed value of the building was increased after the 2010 tax commitment, but the total building value of this parcel was decreased after the 2010 tax commitment to recognize the net result of the removal of the house which had been moved from this parcel to Map 5A Lot 11M and the results of the inspection of the remaining house done at the owner's request.
6. The total assessment of this parcel decreased from \$2,020,100 to \$1,081,700 after the 2010 tax commitment.
7. The appellant failed to prove unjust discrimination because the "claim focused only on a component of his assessed value . . . and not on the total assessed value." *John T. Roberts v. Town of Southwest Harbor, 2004 ME 132.*
8. The appellant failed in the claim of illegality in the increase of the building value because only the total assessed value of the property may be appealed. *John T. Roberts v. Town of Southwest Harbor, 2004 ME 132.*

Finding of Facts – LOT M

1. The Town of Vinalhaven stipulates that the appellant, Linda Baron has standing to present this case.
2. The appeal was timely filed, and only timely filed materials were considered.
3. The reference to the purported appraisal was not considered at this hearing because the appraisal was not put into evidence.
4. The assessed value of this parcel was increased after the 2010 tax commitment by the value of the building which was moved onto it in 2007, correcting the assessment.
5. Because there was no building value committed for this parcel for Fiscal Year 2010, this increase is to correct an omission and not to correct an erroneous judgment of value. *Inhabitants of Dresden vs. Edmund Bridge, Executor, July 19, 1897, Supreme Judicial Court of Maine, Lincoln.*
6. The appellant failed to prove the assessment was fraudulent, dishonest or illegal.
7. Upon the facts of this case, this Board finds that the supplemental assessment of this parcel, Map 5A Lot 11M, was authorized and valid.

Based on the Board's review of the written information submitted by Ms. Linda Baron and the Town of Vinalhaven Assessor, and after oral presentations by Linda Baron, taxpayer, Robert Duplisea, Assessor for the Town of Vinalhaven, and Marjorie Stratton, Town Manager for the Town of Vinalhaven, the Board determined as follows:

The taxpayer failed to prove that the assessed valuation of her property was manifestly wrong: Ms. Baron failed to provide evidence that her property was substantially overvalued, unjustly discriminated against, or illegal. Therefore, the Board denied her request for abatement relating to the April 1, 2010 tax year.

The Board finds that the taxpayer's testimony was not persuasive on the issue of the sales analysis supporting the total assessment of the Baron property. The Board finds that the assessed value of the Baron property is consistent with the property's just value, such that the property was not shown to be overvalued.

- **A motion was made by Martin Cates to deny the appeal. The motion was seconded by Lauren Kenniston. A vote was taken with all in favor: 4 – 0.**

Members that voted in favor: 4

L. Kenniston M. Robinson, M. Cates, J. Flood

Members that voted against: 0

None

Members not in attendance and therefore unable to vote: 2

R. Lavoie, J. Murphy

V. Other Business

VI. Adjourn

- A motion was made by John Flood to adjourn. The motion was seconded by Martin Cates. A vote was taken with all in favor.

Meeting adjourned 12:26 p.m.

Respectfully Submitted,

Candice Richards
Administrative Assistant
Board of Assessment Review Recording Secretary