



Knox County Board of Assessment Review

A meeting of the Knox County Board of Assessment Review took place on Friday, July 1, 2016 at 10:00 a.m. in the Knox County Commission Hearing Room.

Board members in attendance: Wesley Robinson, Marian Robinson, Rodney Painter, Jim Murphy, Tammy Brown, and Martin Cates.

Board members absent: Lauren Hall Kenniston,

County Administrative staff present: Administrative Assistant Candice Richards serving as recording secretary.

Others in attendance: Deborah Childers, Taxpayer; Douglas J. Payne, Attorney for the Taxpayer; David B. Martucci, Assessors' Agent for the Town of Thomaston.

AGENDA

Friday – July 1, 2016 – 10:00 a.m.

- I. 10:00 Meeting Called To Order**
- II. 10:01 Opening Remarks by Board Chair**
- III. 10:10 Hearing**
 - 1. The appeal of Deborah Childers from the decision of the Town of Thomaston in the matter of the assessment of her property on Fish Street, Map 103/Lot 003.
- IV. Board Deliberation & Vote**
- VI. Other Business**
- VII. Adjourn**

I. Meeting called to order

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

II. Opening Remarks by Chair

III. Hearing

Address: Fish Street in Thomaston, MAP/LOT: 103/003

Appellant's Evidence

The taxpayer requested an abatement based on the following information for the 2015 tax year:

Current Assessed Valuation	Land	\$122,336
	Buildings	\$0
	Total	122,336
Owner's Opinion of Current Valuation	Land	\$49,000
	Buildings	\$0
	Total	\$49,000
Abatement Requested		\$73,336

Ms. Robinson noted that the total assessed value as committed is \$122,336, which is 249.66% of the requested assessed value (of \$49,000), which is more than 10%. Tax year is April 1, 2015. Property purchased by Ms. Childers on May 28, 2002 for \$38,000.

- Martin Cates motioned that the appellant has standing for this appeal by virtue of her ownership of the property. Wes Robinson seconded. A vote was taken with all in favor.
- Jim Murphy motioned that the appellant has standing for this appeal and all materials were timely filed. Tammy Brown seconded.

Chair Robinson explained that when Ms. Childers handed in an application to the Knox County Board of Assessment Review, it was incomplete. There are three things that are required to be handed in as a complete application:

1. Application to the Knox County Board of Assessment Review
2. Copy of the Application to the Town
3. Copy of the Response by the Town denying the taxpayer’s request for an abatement

Ms. Childers had only handed in the first item, and not items 2 or 3, by the 60 day deadline set by state statute. Chair Robinson said that Assessors’ Agent David Martucci wished to make a statement on behalf of the Town of Thomaston.

Assessors’ Agent David Martucci handed out a two page letter that he had written to the Board on behalf of the Town of Thomaston. He explained that the letter contained the Town’s response to the additional documentation that had been submitted to the Board by the taxpayer’s attorney late enough in the process that the Town was unable to respond to it before the June 17th deadline. Mr. Martucci felt that the additional documentation submitted by the appellant did not lend any credence or validity to the abatement request. The Town did not have any reason to believe that there was anything incorrect in Ms. Childers’ affidavit and the Thomaston Board of Assessors urges the Knox County Board of Assessment Review to proceed with the hearing.

There was confusion among Board members about whether the application was actually “timely filed”. Only part of the taxpayer’s application had been handed in by the deadline. For information’s sake, the following is a timeline relating to the taxpayer:

Deborah Childers v. Town of Thomaston
Document Submission Timeline
May 26 – June 17, 2016

May 26, 2016	Deborah Childers dropped off an application for abatement. The application did not have with it the other required documentation as spelled out in the application directions in order to be a complete application. It also stated the assessor’s decision date was “uncertain of the date. Around 2011”. This meant that County staff were unable to determine if the application had even been submitted within the 60 day timeframe as required by law. The Board Chair ended up having to call the Town of Thomaston to find out.
May 27	A letter was sent to Ms. Childers via certified mail explaining that: <ul style="list-style-type: none"> • Her application was incomplete. It did not include the original tax abatement application that had been submitted to the Town of Thomaston and did not include the letter of denial from the Town’s Assessor. • A hearing could only be scheduled if the required documentation was handed in within the 60 day deadline. • The 60 day deadline was May 30th, but since that was Memorial Day, the Chair moved the deadline date to May 31st.
May 31	The letter mailed to Ms. Childers arrived at her local post office.
May 31	Nothing was received by the County Administrative Office relating to this application, so the applicant did not meet the deadline.
June 1	Ms. Childers picked up the letter and signed for it.
June 2	The County Administrative Office received a packet of documentation from Ms. Childers’

	attorney, Douglas Payne, which included the missing documentation that should have been submitted with Ms. Childers' original application form back on May 26 th . June 2 nd is 2 days past the May 31 st deadline.
June 3	Thomaston's Assessors' Agent indicated to the Board Chair that the Town wished to proceed with the abatement hearing even though the taxpayer had not met the deadline. Letter scheduling the hearing was mailed to Ms. Childers, her attorney Douglas Payne, and the Town of Thomaston. A copy of everything submitted by Ms. Childers, as well as by Attorney Payne, was sent with the letter to the Town of Thomaston.
June 16	The County Administrative Office received an affidavit signed by Ms. Childers, and witnessed by Attorney Payne, regarding when she asked her attorney to handle the abatement application for her.
June 16	Thomaston Assessor David Martucci dropped off the Town's materials for the hearing. He was asked if he also had received the affidavit, since the appellant is required to also send additional information to the Town since the County will not do it for the appellant. There was no indication on the document whether a copy had been supplied to the town. Mr. Martucci had not received it, so he was given an extra copy.
June 17	A third packet of documentation sent by Attorney Payne arrived in the mail. The cover letter indicated a cc to the Town of Thomaston.

After further discussion of the Board, it became apparent that both the application and the Rules & Regulations are not entirely clear as to what constitutes "the application". The Board decided that proceeding with the hearing will not be setting precedent because in this case, the language in the Rules & Regulations had caused confusion. To be fair to the taxpayer, and because the Town of Thomaston also wished the hearing to continue, the hearing would proceed. The Board will make some clarifications to the Board's documents after this hearing to prevent this confusion from happening in the future.

- A vote was taken with all in favor.

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

- Exhibit 1: Application for Abatement to the Board of Assessment Review dated 5/25/16, received by the County Administration Office on 5/26/16
- Exhibit 2: Cover letter from Douglas Payne, Attorney, which accompanied a packet of documents, including the appellant's application to the Town of Thomaston for abatement dated 1/27/16, various tax bills, property listings, email from Gregory Peet, aerial image of the subject property, appellant's application to the Town of Thomaston for abatement dated 10/27/15, decision of the Thomaston Board of Assessors decision dated 3/30/16, assessment history record, notice of decision of the Thomaston Board of Assessors by Assessors' Agent David Martucci, an additional copy of the application for abatement to the Knox County Board of Assessment Review, tax map 103, 2006 – 2007 Thomaston tax assessment record, letter from Gregory Peet, and copy of an email from David Martucci to Coldwell broker Mike Garrigan, all submitted to the County Administrative Office on 6/2/16
- Exhibit 3: Affidavit of Deborah Childers, dated 6/14/16 and received by the County Administration Office on 6/16/16
- Exhibit 4: Cover letter from Douglas Payne, Attorney, which accompanied a packet of documents, including a comparison of the subject property to adjacent properties, Excerpts from the 2014/2015 Valuation Book Town of Thomaston, the 2015 Thomaston Property Tax bill for map 103, Lot 2 (19 Fish Street), and the Town of Thomaston 2013/2014 Valuation Book cover page and page 158, all of which was received by the County Administrative Office on 6/17/16

2. In support of the taxpayers' position, they offered the testimony from the following witnesses:
The taxpayer, Deborah Childers, was present for her party. Her attorney, Douglas Payne, testified on the taxpayer's behalf. They offered no other witnesses.
3. Overvaluation:
In this appeal, one of the taxpayer's concerns and arguments focused on their belief that the property was substantially overvalued. The evidence of overvaluation the taxpayers presented was primarily based on the taxpayers' view that the subject property is valued too high (\$122,336) considering her belief that only about 1 acre of the 3.1 acres is developable, has mud flats for shorefront, and soil conditions have been the cause of a potential sale of the property being cancelled. The taxpayer also believes that the valuation is a deterrent to potential buyers even with her significantly lowering her asking price for the property.

Mr. Payne noted that Ms. Childers has owned the property for about four years and that the property has been on the market for about four years. Ms. Childers has not had any recent interest in the property. There was a contract on the property at one point but it ended up not selling because there were some test holes discovered from toxic waste testing that Ms. Childers claimed that she didn't have access to until the prospective buyer did a title search. Ms. Childers was taxed for 3.1 acres until the town discovered they wanted to put a dog park down there, at which time the town told Ms. Childers that her property was only 2.4. Despite the decrease in acreage, Ms. Childers said that the town did not significantly reduce her tax bill.

Mr. Payne noted that the property has been viewed by 30 potential buyers since Ms. Childers put it on the market but no one has bought it. This led Mr. Payne to believe that the value has to be substantially lower than the assessed value. He said that Ms. Childers is overvalued by comparison to the land next to hers. Both properties are on the Mill River in Thomaston in the same general area, both have water frontage, but the other property has a 60% lower valuation. Mr. Payne stated that this shows the overvaluation of the subject property and that Ms. Childers is entitled to an abatement.

Ms. Childers commented that she had hired real estate appraiser Terri Mackenzie after the Town took 0.7 acres of her property for the town's dog park. She said that it was Ms. Mackenzie's opinion that the subject property was definitely overvalued, though Ms. Childers did not have anything in writing from Ms. McKenzie showing that.

Jim Murphy noted that the Board should exclude the statement Ms. Childers had just made from the record because Ms. McKenzie was not here to testify. Chair Robinson agreed.

Wes Robinson asked Ms. Childers what she had to back up the claim that she made in her application regarding her property being a "muddy, unattractive part of the Mill River"¹ because the documentation she had provided in addition to her application did not back up her claim. Ms. Childers responded by saying that she had several hundred feet of frontage on the river and half of that was tidal, so she was left with the worst part of the property, and the Town took the better half. Mr. Payne added that if you were to look at an aerial photograph, it would show the mudflats.

Wes Robinson asked if Ms. Childers had received any correspondence from the Town relating to the boundary line between her property and the dog park. Ms. Childers answered that she did back in 2013, and that was when the Town said that it was wrong about the acreage, but the Town didn't lower her tax bill. She said that after that, she hired Terri Mackenzie to get her opinion, and then hired Attorney Douglas Payne.

Rod Painter asked Ms. Childers if the Town had taken her land by eminent domain; Ms. Childers answered yes. Mr. Payne corrected Ms. Childers by stating that the property wasn't taken by eminent domain. There was a boundary retracement survey done that asserted a division line that was different than an earlier division line that was used to tax Ms. Childers. There has been no boundary dispute. The

town considered the 3.1 size of the lot accurate prior to the Mathieson survey. Now they've gone to 2.41 acres. From his point of view, the calculations are based on 2.41 acres and there was apparently a town generated reduction after the discrepancy was discovered \$48,000 reduction but that's still not enough. Mr. Payne asserted that the acreage is 2.41 and the assessment is too high in light of the actual market value.

Chair Robinson asked if there was any proof of the value of this property as of April 1, 2015. Mr. Payne answered that it was just Ms. Childers' opinion of value. Chair Robinson responded that an opinion of value is not proof of value.

Town's Evidence

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

- Exhibit 1: Response to Appeal by David B. Martucci, CMA, Thomaston Assessors' Agent
- Exhibit 2: Current Property Card, Deed & Property Sketch for 103-003
- Exhibit 3: 3/24/2016 Abatement Request, Findings, Conclusions & Decision of the Thomaston Board of Assessors
- Exhibit 4: 5/6/2015 Abatement Request, Findings, Conclusions & Decision of the Thomaston Board of Assessors
- Exhibit 5: Tax Cards for 202-011, 204-113, 208-003, and 204-145
- Exhibit 6: 2007 Revaluation Land Pricing Chart
- Exhibit 7: 1994-2006 Tax Card for 1003-003 (Part of 1994 Revaluation Land Pricing)
- Exhibit 8: 2015 Maine Revenue Service Ratio Study for Thomaston
- Exhibit 9: Deed List from Title Search of 103-005 & Title Search Passageway to Austin's & Prior Deeds for 103-003
- Exhibit 10: J.H. Mathieson Survey C14 S187, Falla & Sons Survey C23 S108
- Exhibit 11: Falla & Sons Report & Sketch
- Exhibit 12: URS Corp. Study, Maine DEP VRAP

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

David B. Martucci, Assessors' Agent for the Town of Thomaston represented the Town. He offered no other witnesses.

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

Assessors' Agent David Martucci testified that the certified ratio for 2015 is 100%, the base ratio of the State is 100%, and that the quality rating is 18.

Assessors' Agent David Martucci stated that the Thomaston Board of Assessors was not presented with any evidence of what the value ought to be, so in the absence of any concrete evidence, the Thomaston Board of Assessors felt that it should keep the current assessed value. He said that the appellants had tried to compare the subject with four other properties that are not even remotely similar, and two properties that were only vaguely similar. He noted that the appellant did not ask the Thomaston Board to compare the subject property to the abutting properties, so the Town did not have an opportunity to address that. He said that he did have the property cards for those properties if the Knox County Board wanted to get into that.

Mr. Martucci explained that Roxbury Street was sold in 1845 to the parcel to the south of the subject property. He stated that the gray lines on the map are not what the Mathieson Survey showed, but are what the deeds in 1845 and 1867 showed for the properties. The Mathieson Survey showed the lines much further to the south and that was based on an error in measuring from the river instead of from Gleason Street. If you lay the two maps on top of one another today, the markers are about 65 feet apart, instead of at the same point like it was in 1845. The reason for that is because the property that the

Town owns was used as a town dump for many years and was closed in 1957, and there was a lot of shoreline buildup during those years.

Roxbury Street is a Town road that has been a town road and maintained by the town since the 1930's. It's a seasonal road that is closed during the winter by the Selectmen, and it's blocked off during the winter so that nobody tries to use it. Prior to 2007 in the old assessing system it's 2.41 acres and Mathieson's survey even says 2.41 acres even though his lines indicated it is 3.1. Mr. Martucci noted the discrepancy in 2006 when he was reviewing properties and measured out the lines in the survey and changed the acreage to 3.1. That event triggered a review of the Mathieson survey because if there's one mistake, there's likely others, so a title search was initiated, in part because the Town wanted to turn its property into a park (not a dog park, but just a park). The Town engaged Mr. Falla to review the documentation. The Town did not take any property from Ms. Childers and she has never owned any of the property that the Town has. The Town believes that yellow line on the map on the back of the subject property tax card the that goes from Roxbury Street to the water that divides her property from the Town's property is the correct line. It's the line shown on the deed dated 1972 and the Town has never disputed that deed. Just because Mr. Mathieson did a faulty survey doesn't mean that this line had changed. The Town did make a mistake for a few years in not understanding the history of this property but the mistake was corrected as soon as it was discovered. As far as comparing the value of the land neighboring properties, Mr. Martucci noted that Ms. Childers never asked him for the property cards of the adjoining properties to try and understand why there are differences in valuation between the properties. Not all land is created equal. He added that he was not going to get into the "nitty-gritty" of why the properties were different and this was not material that the Town's Board reviewed because the taxpayer didn't provide it to the Board. He had brought copies of the property tax cards of the neighboring properties with him if the Board wanted to see them (*Note: these cards were not given to the Board in advance of the meeting*).

Mr. Robinson noted that he wanted to address the issue of equity – the Board cannot accept any materials after the deadline of 14 days prior to the hearing (*referring to the property tax cards not submitted to the Board*), but he asked if Mr. Martucci was able to tell the Board that the two abutting properties are assessed in the same manner. Mr. Martucci responded that they are assessed in the same manner; the difference in value between the subject property and the town's property is largely due to the fact that the Town's property was a town dump for many years. The Town worked with the DEP to get a voluntary Response Action Plan in place, and as part of that, the Town is not allowed to build any structures on this property because of the DEP rules. This is why the Town's property has a different value from the subject property. Ms. Childers can build on her land. Access is also a difference between the Town's property only has access to the town's road which is a seasonal road closed in the winter, while the subject property has access to Fish Street, which is open and maintained by the Town year-round. The property on the other side of the subject property is significantly smaller than the subject property and has much steeper slopes. It is also bisected by the town-protected waterway, which gives them a greater depreciation than the subject property. Ms. Childers' property also has sewer and water access available, which the neighboring property does not.

Mr. Robinson noted that water frontage, resource protection and some topography issues had come into play in the assessment so he asked Mr. Martucci if he could address how the subject property and the neighboring properties were assessed. Mr. Martucci explained that the neighboring property is only 1.4 acres and only about a quarter of the property is buildable. He noted that he didn't believe that the Resource Protection restrictions were that much of a detriment to the value of the property.

Mr. Robinson asked about Lot 7, which is located on the other side of the Town's property. Mr. Martucci said that Lot 7 was actually part of the town dump at one point and was purchased from the town in the 1960's.

Mr. Robinson asked for clarification on the two surveys that each showed a different boundary line. The URS soil study doesn't actually map out exactly where the testing was done on the property so Mr.

Robinson wanted to know if any of those samples were taken in the disputed land area. Mr. Martucci answered yes and added that all of the testing was done in the disputed area of the land.

Mr. Robinson asked if Mr. Martucci could address how properties are assessed and how it would apply to those three properties. Mr. Martucci responded that properties that have a water frontage are assessed on frontage along the water on a gradient scale. The first 100 feet have one value and then the next 100 feet has a depreciated value, and so on, so the more frontage you have, the lower the value that you get to eventually. The properties in question, there's a property that's on the St. George's River on Toll Bridge Road [*Map 202/Lot 011*] that is assessed at \$105,000, which is a little bit below Ms. Childers property. The difference is that Ms. Childers' property is a bigger piece of property, though not by a lot, about 2.58 acres, but the main difference is that Ms. Childers' property is on a road that has sewer and water access available on Fish Street while this other property on the St. George's River does not. Ms. Childers also has a combined total of frontage on Roxbury and Fish Streets of more than 500 feet, while this other property only has 73 feet. In order to build on the other property, they will have to put in a private way, which will be developed before a house could be built so the pricing on those two properties is relatively compatible given the differences in the land. The property that's in the Mill River Run Subdivision [*Map 204/Lot 113*] is considerably different from the subject property in many different ways. It doesn't have a lot of frontage on the Mill River and is considerably upstream from Ms. Childers. Boating through there is quite a challenge compared to the river that Ms. Childers is on. Properties in the subdivision also have a lot of covenants that they have to follow that dictate what you can and can't do on the property, which is somewhat more restrictive than the 1,500 square feet on Ms. Childers' property, which is the only issue she has. It's assessed at \$59,738. The other two properties the Thomaston Board of Assessors felt were not even remotely compatible. The lot in the Mill River Subdivision [*Map 204/Lot 145*] doesn't even have water frontage. There's a small stream that runs through the tail end of the subdivision.

When Mr. Martucci was asked for the Town's commitment date, he stated that it was September 29, 2015.

Mr. Robinson noted that the taxpayer had given the Board a portion of the Town of Thomaston's 2014-2015 commitment book. He asked Mr. Martucci if he could testify whether the valuations in that book were correct for the current valuation year. Mr. Martucci responded that he could not because he would have to study them to be able to verify them. He added that the material was part of the taxpayer's last-minute submission so the Thomaston Board had not had a chance to look at, and he said he himself did not look at it that closely, in part because the document is not for the current year.

Mr. Murphy asked for the assessed value of Lot 5, which is just south of the subject property. Mr. Martucci answered that it was \$64,521, and noted that Lot 5 is the Town-owned parcel.

Mr. Murphy asked for the assessed value of the next north lot, which is Lot 2. Mr. Martucci answered that it was \$66,953 (for just the land).

Mr. Murphy asked Mr. Martucci if he differentiated between a vacant lot value and a developed lot value in that district. Mr. Martucci said no. Mr. Murphy asked what the value for Lot 7 is. Mr. Martucci answered that he didn't have any information with him on that property because he wasn't aware that anyone was going to ask about it.

Mr. Murphy asked if Mr. Martucci was aware that the subject property was listed for sale at \$55,500. Mr. Martucci responded that he was not specifically aware, that he knew she was trying to sell the property but doesn't generally see the price it's listed at; he just sees the price it sold at.

Mr. Murphy asked if the three lots using the same valuation process. Mr. Martucci said yes, and then changed his mind and said no, not exactly, because a small portion of Ms. Childers' property is on Fish Street and it was valued according to a residential value because it has development potential since it

has access to sewer and water where the town's property does not. The Town's property is strictly on the Protected Resources waterfront, whereas the bulk of the subject property is on the Protected Resources waterfront.

Mr. Murphy asked if there was a line that would show how much of the subject property is in the Protected Resources zone. Mr. Martucci answered that there wasn't a line, but there were numbers on the tax map, on section 2 on the front, an area of 223 feet that is in the Fish Street residential assessed value and the rest is in the Protected Resources area. He added that he had discounted the Protected Resources portion by 50% because of the topographical issues and 20% percent because of the proximity to the old dump. He said that he had done that on both parcels. There's definitely an issue there with her property being near the old town dump.

Mr. Murphy asked if this was done as a judgment call or if Mr. Martucci had use a paired sales analysis. Mr. Martucci responded that it in this case, it was probably a judgment call. He added that he had no real sales analysis for sales next to dumps.

Mr. Murphy asked when Lot 2 last sold. Mr. Martucci responded that it sold on May 14, 2002 for \$34,000 but there was no house on the parcel at that time. He added that there was one subsequent sale on that lot; Mr. Leach's ex-wife sold her half of the property to Mr. Leach's new wife in 2012 for \$30,000. Board members asked for no further information on that sale; it was irrelevant.

Mr. Murphy asked if the subject property has a small building envelope. Mr. Murphy stated that the best building site is on Fish Street. There's the 223 foot frontage along Fish Street and he estimated that 133 feet back is the prime building site.

Mr. Murphy asked if Mr. Martucci had made adjustments to Lot 2 for steepness of slope. Mr. Martucci responded that he had – 25% from the full land value.

Mr. Murphy asked that if the subject property was completely in resource protection and unbuildable, would you have a different value? Mr. Martucci answered no and stated that it already is completely in Resource Protection, which requires the footprint to be no more than 1,500 square feet. If it was valued completely as Resource Protected waterfront it would have a higher value than it does today because the assessors would be using the full lot depth of the calculation along the waterfront, which is a gradient value. The way the property was valued in 2011, the 3.1 acre figure might have been in play, and the way the property was valued after 2013, they're not the same, not only because of acreage, but because of frontage and because of how I was able to further look at that property and how I was able to look at what really is an area where you could realistically build, and what you couldn't. The actual calculation areas are different, so it's very big difference in how we apply those figures today compared to how we've applied it before. I was never asked "why did the value change in 2012 and how did that happen?" I was never asked for that information so that's why that's not in the materials given to the Board by the Town.

Mr. Robinson asked Ms. Childers if the portion or her property that's in dispute is deep water frontage. She answered no. Mr. Martucci stated that the water frontage that Ms. Childers thinks she lost never belonged to her anyway. It was a portion abutting the Town's property and even if the Town accepted Mathieson's survey, they claimed all the waterfront along the supposed lines of the 1845 deed, and that's not how it works. If the shore land expands at that point, whoever's abutting that, that's their property. He said that he takes issue with Ms. Childers saying that the Town took away her valuable waterfront because she never had it in the first place. Even if the Town accepted Mathieson's survey, she didn't have that portion of it.

Mr. Cates commented that he found it confusing that it has been said both that there is a dispute over the difference between the 3.1 and the 2.41 acres, and also there is not a dispute, as Ms. Childers said in her presentation. Mr. Martucci stated that this was news to the Town.

Ms. Robinson asked what the Town of Thomaston had for its state ratio, certified ratio, and quality rating for tax year April 1, 2015. Mr. Martucci answered that the state ratio was 100%, the certified ratio was 100%, and the quality rating was 18.

Ms. Childers stated that when she bought the property, the deed references the Mathieson survey that was recorded in the County's Registry of Deeds saying that her property was 3.1 acres. She didn't think it's ever been legally established that the Mathieson survey was incorrect.

Mr. Martucci stated that the Mathieson survey clearly states that the acreage is 2.41. Ms. Childers countered that it was not the deed that was recorded. Mr. Martucci asserted that it was the one recorded and showed that the deed had written on it that it was recorded July 17, 2001, in cabinet 14, sheet 187 in the Registry of Deeds. Ms. Childers said she apologized and said that she stood corrected.

Hearing closed at 11:18 a.m.

IV. Board Deliberation & Vote

Findings of Fact

1. The appellant has standing for this appeal by virtue of her ownership of this property.
2. The appeal was timely filed.
3. The Town of Thomaston's commitment date was September 29, 2015.
4. The Town's certified ratio was 100%, state ratio was 100%, and the quality rating was 18.
5. The written communication between the Town and Appellants was clear.
6. The Town of Thomaston has met its burden of equity by the demonstration of its ratio.
7. The appellant has not proven that the subject property was worth the requested abated value of \$49,000.
8. The Knox County Board of Assessment Review finds that the appellant's testimony was not persuasive.
 - **A motion was made by Martin Cates to accept these also as the Findings of Fact. The motion was seconded by Jim Murphy. A vote was taken with all in favor.**
9. The Board took no position on the boundary dispute.
 - **A motion was made by Jim Murphy to accept this also as a Finding of Fact. The motion was seconded by Martin Cates. A vote was taken with all in favor.**

Decision

- **Jim Murphy motioned that the subject property should be abated to the value of \$65,000 to be relatively consistent with the abutting property's valuation. Martin Cates seconded the motion. A vote was taken with all in favor.**

V. Other Business

There was none.

VI. Adjourn

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

Meeting adjourned 11:59 a.m.

Respectfully Submitted,

Candice Richards
Administrative Assistant
Board of Assessment Review Recording Secretary

ⁱ Quote from Ms. Childers' Application for Abatement of Property Taxes to the Town of Thomaston, dated 10/27/2015.