



Knox County
Board of Assessment Review

A meeting of the Knox County Board of Assessment Review took place on Friday, August 10, 2012 at 10:00 a.m. in the Knox County Commission Hearing Room.

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

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

Others in attendance: Edward & Shelia Harshman, taxpayers; David Martucci, Assessors' Agent for the Town of Thomaston, and Paul Gibbons, Attorney representing the Town of Thomaston.

AGENDA

Friday – August 10, 2012 – 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 Edward and Shelia Harshman in respect to the requests made through their attorney, Andrews Bruce Campbell, in his letter of July 24, 2012, to this Board.
 - 2. The appeal of Edward and Shelia Harshman from the decision of the Town of Thomaston in the matter of the assessment of their property at 33 Booker Street, Map 105 Lot 227.
 - 3. The appeal of Edward and Shelia Harshman from the decision of the Town of Thomaston in the matter of the assessment of their property at 31 Booker Street, Map 105 Lot 225.
- IV. 11:00 Board Deliberation & Vote**
- V. Other Business**
- VI. 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

Letter from the Harshmans' attorney Andrews Bruce Campbell.

The Knox County Board of Assessment Review chose to review each paragraph separately and respond to each as necessary:

“This Office is appearing for Edward and Sheila Harshman in respect to appeal for review of tax assessments for 2011 and 2012, for 33 Booker Street, Thomaston and possibly earlier years if review is not precluded by time considerations.”

- Martin Cates made a motion that only the current tax year could be considered, and as such, 2012 and tax years prior to April 1, 2011 are not to be considered. Jim Murphy seconded the motion. A vote was taken with all in favor.

“As you know, Edward and Sheila Harshman applied to the Tax assessor for the Town of Thomaston on March 30, 2012 and questioned assessments back to 2006, alleging that the assessments were very high relative to value and to comparables. Upon being turned down they appealed to the Knox County Board of Assessors, and a meeting was set for Friday July 20, 2012. That was put off due to illness in the family. A new date has been set for August 10, 2012.”

The Board confirmed that this has already been dealt with by holding today’s hearing.

“I have since been retained. Both because I need to familiarize myself with the facts and because of the considerations relating to difficulties the Harshmans have had in getting appropriate appraisal documentation, outlined below, we request a ninety day postponement in hearing date and that the deadline for submission of documents be extended fifty days.”

- Lauren Kenniston made a motion to deny the request for a ninety-day postponement in hearing date and have the hearing as scheduled since it’s already been postponed once. Jim Murphy seconded the motion. A vote was taken with all in favor.

“In May 2012, the Harshmans had requested a loan and appraisal by TD Bank. The Harshmans have been informed by TD Bank only on July 8, 2012 that an appraisal could not be done or completed because a member of the Board, Rick Lavoie worked for the Town. Evidently Mr. Lavoie was hired by TD Bank and said his office would do an appraisal. Tiffany of that office commenced the appraisal but the appraisal was not returned to the bank in a timely manner or sent at all, I assume because an actual or potential conflict was discovered relating to Mr. Lavoie being on the Board or Court.”

The taxpayers and Attorney Campbell have apparently been misinformed regarding any involvement of Board Member Rick Lavoie in any appraisal done for the taxpayer.

Mr. Lavoie is a partner of Pine Tree Appraisals, LLC, but is not in a supervisory role over Tiffany, who is also a partner in Pine Tree Appraisals, LLC, and he was not involved with any appraisal commenced by Tiffany for the taxpayers. Mr. Lavoie was never asked by TD Bank to do an appraisal for the taxpayers and it has been many years since TD Bank has even asked him to do a residential appraisal.

It was also noted that an appraisal done for lending purposes and not for the purpose of a tax abatement hearing might not even be applicable to the hearing and would likely be excluded from consideration.

“Since then, the Harshmans have been unable to obtain a current appraisal but are working hard to get one, but given Bank activity, this is a very difficult proposition. In order to present a realistic case to the Board, they need more time to get an independent appraisal.”

Any independent appraisal intended for use at this hearing should have been submitted prior to July 6, 2012, which is 14 calendar days prior to the original appeal hearing date of July 20,

2012. With the tax commitment date being September 27, 2011, the taxpayers have had plenty of time to get an appraisal done.

- Lauren Kenniston made a motion to deny the request for more time for the taxpayers to get an independent appraisal. July 6, 2012 was the deadline for documents to be submitted to the Board of Assessment Review and therefore this paragraph was considered irrelevant because it was dated July 24th, which is 18 days past the submission deadline. Jim Murphy seconded the motion. A vote was taken with all in favor.

“We also believe at this point that probably it would be better that Rick Lavoie should recuse from this appeal in view of his relationship with TD Bank and the issues that arose with the Harshmans, and we so request.”

- Martin Cates made a motion to deny the request for Board member Rick Lavoie to recuse himself as there is no established relationship with TD Bank. Jim Murphy seconded the motion. A vote was taken with 5 Board members voting in favor of denying the request, with the 6th member, Rick Lavoie, abstaining from the vote.

“Another possibility that would obviate the need for delay is if it were agreeable to accept the 2008 USAA Federal Savings Bank appraisal which my clients have submitted but has to date been deemed too old. However, absent use of that appraisal, we will really need ninety days to assure we can get an appraiser and appraisal.”

The Board noted that it has no control over what other boards have done in the past so this is a moot point. The Board did not see a request to vote on, so none was taken.

“There may have been some question as to whether other papers for the initial appeal were timely situated. When Mrs. Harshman called the town offices she reports she was told by Joan Linscott, that as long as the request for review arrived in the office by twelve midnight it could be placed on David Martucci's desk and be honored. The request for appeal, therefore, did not arrive late but five hours within the deadline. May I assume this is not an issue?”

The Board noted that this was not an issue, as evidenced by this hearing being held as scheduled.

“Also please advise if I should appear August 10, 2012, to request time as outlined above, or for any hearing, or whether such a ninety day extension can be granted based on this letter, with the understanding documentation will be submitted in fifty days.”

Board Chair Marian Robinson noted that after receipt of Attorney Campbell's letter by the Knox County Administrative Office, a letter of response was emailed, and also sent via certified mail, to Attorney Campbell stating that the Board would meet as scheduled on August 10, 2012 and make the determination at that hearing whether or not to grant Attorney Campbell's request of a 90 day extension. Attorney Campbell was advised that his clients must be prepared to present their case before the Board at the August 10th hearing in case the Board voted to deny the extension request.

The Board moved on to regular part of the hearing at 10:28 a.m.

Address: 33 Booker Street in Thomaston, MAP/LOT: 105/227 (House)**Appellant's Evidence**

The taxpayers requested an abatement based on the following information for the April 1, 2011 tax year:

Current Assessed Valuation	Land	\$93,664
	Building	\$179,995
	Total	\$273,659

Owner's Opinion of Current Valuation	Land	\$18,170
	Building	\$106,830
	Total	\$125,000

Abatement Requested	\$148,659
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- Martin Cates motioned that the appellant has standing for this appeal and all materials were timely filed. John Flood seconded. A vote was taken with all in favor.

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

- Exhibit 1: Letter from taxpayers to the Board of Assessment Review dated 6/8/12
- Exhibit 2: Statement of Appeal to the Board of Assessment Review dated 5/31/12
- Exhibit 3: Application for Administrative Appeal to Board of Appeals (of Thomaston) dated 9/29/11
- Exhibit 4: Application for Abatement to Board of Assessment Review for 33 Booker Street (Map/Lot 105/227) labeled "House" dated 5/30/12
- Exhibit 5: Application for Abatement to Board of Assessment Review for 31 Booker Street (Map/Lot 105/225) labeled "Barn" dated 5/30/12
- Exhibit 6: First page only of an Application for Abatement to Board of Assessment Review for 33 Booker Street (Map/Lot 105/227) labeled "House" *for tax year 2008*.
- Exhibit 7: Town of Thomaston, Maine Assessment History Records for both subject lots
- Exhibit 8: Universal Residential Appraisal Report done by Sharon A. Lang of Maine Appraisal Services (for USAA Home Equity), Inc. for 33 Booker Street, effective date of appraisal: 10/7/08
- Exhibit 9: A single page with four photos of the barn at 31 Booker Street dated 4/1/12
- Exhibit 10: Three pages with ten photos of the house at 33 Booker Street dated 4/1/12
- Exhibit 11: Property Cards for 33 and 31 Booker Street
- Exhibit 12: Property listings from www.trulia.com for listings on High Street, West Meadow Road, Buttermilk Lane, and Dunbar Road, all in Thomaston
- Exhibit 13: Letter from the Town of Thomaston Assessing Office to the Taxpayers dated 5/2/12
- Exhibit 14: Letter from the Town of Thomaston Assessing Office to the Taxpayers dated 4/2/12, attached with the taxpayer's Application for Abatement to

the Town of Thomaston for both 31 and 33 Booker Street (two separate applications) dated 3/30/12

- Exhibit 15: Letter from Attorney Andrews Bruce Campbell of the Campbell Law Offices to Town Manager Valmore Blastow dated 9/14/11
- Exhibit 16: Letter from Thomaston Code Enforcement Officer Peter Surek to Shelia Harshman dated 8/29/11
- Exhibit 17: A packet including a letter from the taxpayer to the Board of Assessment Review dated 7/5/12, a letter from the taxpayer to Thomaston Assessor David Martucci dated 6/29/12, and a stapled group of property cards for other properties in the Town of Thomaston

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

The taxpayers, Shelia and Edward Harshman, were the only persons present for their party. They did not offer any witnesses. Their attorney, Andrews Bruce Campbell was not present at the hearing.

3. Overvaluation:

In this appeal, one of the taxpayers' concerns and arguments focused on their belief that the property was substantially overvalued. The evidence of overvaluation the taxpayers presented was primarily based on believing that the physical condition of the property was very poor compared to the properties that the Town used as comparables and the fact that only 20% of the house has a foundation under it.

Dr. Harshman stated that he and his wife had submitted an appraisal that was 3 or 4 years old but still felt that it was an opinion of value. He said that he considered it to be the best available evidence. The appraiser who had conducted the appraisal had used the sales approach. The appraiser has done a plausible job of correlating the sold properties that are similar to the dissimilarities.

Ms. Robinson noted that the Board can only hear the appeal for April 1, 2011.

Dr. Harshman asked her if the values in Thomaston had changed in the past three or four years since the appraisal was done.

Ms. Robinson replied that she had no knowledge on that and didn't want to presume either way. She asked Dr. Harshman if he had proof that the values in Thomaston were the same on April 1, 2011 as they were on April 1, 2008.

Dr. Harshman responded that if he had proof of the values in 2011, he would have brought them to the hearing.

Ms. Robinson reminded the taxpayers that it was their burden to prove to the Board why the assessment was manifestly wrong. She noted that she had not heard that yet.

Dr. Harshman stated that it's too late to appeal 2008 but the assessed value was 1.25 times the appraisal value and by law the assessed value has to be .7 to 1.1 times the fair amount.

Ms. Robinson replied that Maine State Law states that the assessment must be in accordance with just value, which has been ruled to be market value. It does not have to be *at* market value, just in accordance with.

Dr. Harshman asked if Ms. Robinson was saying that if he was assessed at 1.25 times the market value of all of their neighbors in 2008 then they were stuck.

Ms. Robinson reminded Dr. Harshman that the Board could only hear about the April 1, 2011 assessment and that he still needed to show the Board why the assessment for 2011 was manifestly wrong.

Mrs. Harshman stated that she and her husband were coming to the Board because the numbers have changed. She stated that she wasn't able to get any numbers or the math from the town. The other properties are not assessed at 1.25. She said that her property was not in good repair and that the town can't compare a house in disrepair to houses in good repair. She added that there was basically no roof on the house and there was no foundation under a 3rd of the house.

Dr. Harshman added that the condition of the house is admissible because it affects the assessment value.

Ms. Robinson asked the Harshmans if they had mentioned this to the assessors or the assessors' agent. Mrs. Harshman responded by saying that she had asked the assessor where he was getting his information. Ms. Robinson noted that the Harshmans have to let the town in to see the situation for themselves. Dr. Harshman commented that everything could be seen from the outside. Mrs. Harshman said again that the town has been deliberately withholding information and she couldn't understand why the town wouldn't give her the math.

Ms. Robinson noted that it was all public information and that math really wasn't the problem.

Jim Murphy commented that it seems that there have been some opportunities for the town to communicate and educate but it didn't sound like the two sides have sat across the table from each other and discussed this reasonably and professionally. He suggested that that needs to be done. The Harshmans are upset with value but there seems to be a lot of other issues here that need to be addressed. He reminded the Harshmans that their 2008 appraisal has no bearing on the 2011 assessment and there's been no demonstration of a change in the market from 2008 to 2011.

Mrs. Harshman stated that she had found such irregularities in Thomaston that she felt that if she didn't get things in writing she ended up at a disadvantage. She said that the code enforcement officer trespassed time and time again and the only time she could get a grip on the law is when she could get things in writing. She said that the manager of the town knows that three children were assaulted at their property and knows that's what the code enforcement officer is out there doing day to day. She said that that's where she draws the line and that she didn't want to sit at a table with someone from the town and have coffee.

Ms. Robinson asked Mrs. Harshman what any of that had to do with proving that the assessment was manifestly wrong because that is the taxpayer's one burden.

Mrs. Harshman responded that her one burden was that she thought it was very fair that she be able to insist that she get information from the town in writing.

Ms. Robinson noted that the Harshmans would be receiving the decision of the Board of Assessment Review in writing.

Mrs. Harshman stated that she was referring to the time period leading up to the hearing when she had wanted information from the town.

Ms. Robinson stated that that's not something this Board has any control over.

Dr. Harshman commented that although the Board may consider this information irrelevant, he wanted to state that there had been some improper activity by code enforcement officer even though that individual no longer works for Thomaston. He stated that he believed that if there is a risk of improper behavior by town employees, then that affects the property value.

Ms. Robinson responded that this was not the place to bring that issue up.

Martin Cates commented that the Board's focus is very narrow and that he felt the Board should stay on track. He added that he was uncomfortable with the Harshmans' presentation turning into "he said, she said".

Mrs. Harshman stated that she disagreed with the condition of the property not having any bearing on the assessed value of the property.

Ms. Robinson responded that the condition of the property should have been shared with the assessors' agent, not with this board.

Mrs. Harshman's response was that she had asked for information numerous times from the town and not received it.

Ms. Robinson stated that it's not the assessors' agent's job to provide the taxpayer with the pricing schedules. It's his job to get a correct description of the property from an internal inspection, and then have everything described by the same system in the same way, and then have everything compared evenly and fairly. If the assessors' agent can't see something, he/she can't treat it fairly. That is the issue.

Mrs. Harshman stated that she thought that the issue was much deeper.

Ms. Robinson responded that for this Board, it isn't.

Mr. Murphy commented that it's the duty of the Board to hear evidence presented on how these things affect the value, but the Board does not have enough information evidence presented. It's incumbent upon the applicant to provide how these things affect the value and how these things affect the valuation in the commitment book, which are the only numbers that apply here, how it makes those values incorrect.

Mrs. Harshman stated that she felt like she was not being heard and that she felt that she was being told that this case will need to be moved outside this venue.

Mr. Murphy responded that the Board's duty is to value only.

Dr. Harshman responded that that was fair enough. He noted that he had received some comparables from Attorney Gibbons, some of which he felt were evidence showing that his house was overvalued because it was in poorer condition than another house with a similar floor plan. Dr. Harshman made comments on a variety of map/lots but the Board seemed to struggle to keep up with him. It was noted at one point that Dr. Harshman was talking about 31 Booker Street but the Board was currently discussing 33 Booker Street. Dr. Harshman stated he was unable to afford home improvements because his property taxes were too high. Since his home was not in as good a condition as other properties, he felt the assessment should be lower than comparable properties.

Town's Evidence

Attorney Gibbons noted that even if the taxpayer was able to destroy the town's methodology, the question is, what's the value? He stated that the Board hasn't received any evidence from the taxpayer of what the value is supposed to be. He felt that the Board should deny the appeal.

1. The Assessor(s) submitted as evidence the following documents for Map/Lot 105/227:

- Exhibit 1: Cover Letter to Board of Assessment Review dated 7/6/12
- Exhibit 2: Taxpayer Abatement Application to the Town of Thomaston dated 3/30/12
- Exhibit 3: Letter from David Martucci to the taxpayer dated 4/2/12; memo by Mr. Martucci dated 7/5/12; minutes from the Thomaston Board of Assessors meeting of 4/24/12
- Exhibit 4: Tax Assessment Card for subject property
- Exhibit 5: Tax map 105
- Exhibit 6: 2011 State Ratio Study
- Exhibit 7: Recently Sold Properties – Property Cards:
Map 105 / Lot 129
Map 101 / Lot 125
Map 105 / Lot 261
- Exhibit 8: Comparable Properties – Property Cards:
Map 105 / Lot 111
Map 105 / Lot 151
Map 105 / Lot 029
Map 101 / Lot 089
- Exhibit 9: Assessors' Agent Notes
- Exhibit 10: Assessing Manual
- Exhibit 11: Land Value Calculations

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

David 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:

Mr. Martucci testified that the certified ratio for 2011 is 100% and the quality rating was certified at 15.

Ms. Robinson asked Mr. Martucci if he had inspected the interior of the house.

Mr. Martucci responded that no, he has not been allowed inside the house. He added that he had not previously seen the photos that the Harshmans had provided to the Board.

Mrs. Harshman asked who did the reassessment in 2006.

Mr. Martucci stated that he had done the reassessment in-house. The town decided to do a revaluation because it had been 14 years since the last one.

Mrs. Harshman asked how many homes sold in 2011, to which Mr. Martucci replied that there were 21 qualifying sales. Mrs. Harshman then asked how Mr. Martucci got his math.

Ms. Robinson noted that Mrs. Harshman's question was irrelevant. She stated that Mr. Martucci had said that he would sit down with the Harshmans and that it's the Harshmans' responsibility to prove that the assessment is manifestly wrong.

John Flood commented that the ratio study provided by the town is a two-year study so sales are used from two years.

Mrs. Harshman asked how many houses Mr. Martucci goes into.

Attorney Gibbons stated that Mr. Martucci wasn't *allowed* in the house, so the number of how many other houses he goes into is irrelevant.

Address: 31 Booker Street in Thomaston, MAP/LOT: 105/225 (Barn)

Appellant's Evidence

The taxpayer requested an abatement based on the following information for the April 1, 2011 tax year:

Current Assessed Valuation	Land	\$41,045
	Building	\$372,910
	Total	\$413,955

Owner's Opinion of Current Valuation	Land	\$23,800
	Building	\$221,200
	Total	\$245,000

Abatement Requested	\$168,995
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- Jim Murphy motioned that the appellant has standing for this appeal and all materials were timely filed. Martin Cates seconded. A vote was taken with all in favor.

Ms. Robinson asked for the circumstances of the purchase of the property.

Mrs. Harshman replied that the property was not in good repair and a lot of buyers were discouraged from buying because there wasn't easy access to the barn.

Ms. Robinson asked if the Harshmans had any arms-length sales to show the value as of April 1, 2011.

Mrs. Harshman stated that they were unable to find any comparables. They had paid \$250,000 for both parcels and put \$100,000 into both parcels, but haven't done anything to the house.

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

- Exhibit 1: Letter from taxpayers to the Board of Assessment Review dated 6/8/12
- Exhibit 2: Statement of Appeal to the Board of Assessment Review dated 5/31/12
- Exhibit 3: Application for Administrative Appeal to Board of Appeals (of Thomaston) dated 9/29/11
- Exhibit 4: Application for Abatement to Board of Assessment Review for 33 Booker Street (Map/Lot 105/227) labeled "House" dated 5/30/12
- Exhibit 5: Application for Abatement to Board of Assessment Review for 31 Booker Street (Map/Lot 105/225) labeled "Barn" dated 5/30/12
- Exhibit 6: First page only of an Application for Abatement to Board of Assessment Review for 33 Booker Street (Map/Lot 105/227) labeled "House" *for tax year 2008*.
- Exhibit 7: Town of Thomaston, Maine Assessment History Records for both subject lots
- Exhibit 8: Universal Residential Appraisal Report done by Sharon A. Lang of Maine Appraisal Services (for USAA Home Equity), Inc. for 33 Booker Street, effective date of appraisal: 10/7/08
- Exhibit 9: A single page with four photos of the barn at 31 Booker Street dated 4/1/12
- Exhibit 10: Three pages with ten photos of the house at 33 Booker Street dated 4/1/12
- Exhibit 11: Property Cards for 33 and 31 Booker Street
- Exhibit 12: Property listings from www.trulia.com for listings on High Street, West Meadow Road, Buttermilk Lane, and Dunbar Road, all in Thomaston
- Exhibit 13: Letter from the Town of Thomaston Assessing Office to the Taxpayers dated 5/2/12
- Exhibit 14: Letter from the Town of Thomaston Assessing Office to the Taxpayers dated 4/2/12, attached with the taxpayer's Application for Abatement to the Town of Thomaston for both 31 and 33 Booker Street (two separate applications) dated 3/30/12
- Exhibit 15: Letter from Attorney Andrews Bruce Campbell of the Campbell Law Offices to Town Manager Valmore Blastow dated 9/14/11
- Exhibit 16: Letter from Thomaston Code Enforcement Officer Peter Surek to Shelia Harshman dated 8/29/11
- Exhibit 17: A packet including a letter from the taxpayer to the Board of Assessment Review dated 7/5/12, a letter from the taxpayer to Thomaston Assessor David Martucci dated 6/29/12, and a stapled group of property cards for other properties in the Town of Thomaston

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

The taxpayers, Shelia and Edward Harshman, were the only persons present for their party. They did not offer any witnesses. Their attorney, Andrews Bruce Campbell was not present at the hearing.

3. Overvaluation:

In this appeal, one of the taxpayers' concerns and arguments focused on their belief that the property was substantially overvalued. The evidence of overvaluation the taxpayers presented was primarily based on believing that the physical condition of the property was very poor compared to the properties that the Town used as comparables and the fact that only 20% of the house has a foundation under it.

Town's Evidence

Assessors' Agent David Martucci stated that the property in question was assessed as a doctor's office with an apartment upstairs. He said that he had only seen the apartment when it was partly completed. It was assessed as completely finished but he has never been able to see it since it was completed. He noted that there aren't a lot of comparables in Thomaston because there aren't any doctor's offices and the few the town picked to use as comparables were offices with an apartment upstairs. He stated that he did not consider the building in poor repair and that he has seen the inside of it. The garage is assessed as a garage. When the doctor's office was completed, he had been shown through the structure and so he was able to see that. The building is assessed the same as any other commercial building. Commercial and industrial properties all assessed using Marshall's.

Dr. Harshman commented that he thought he recalled receiving correspondence saying it had been five years since Mr. Martucci had last seen it. He asked why Mr. Martucci wanted to inspect it again.

Mr. Martucci responded by saying that state law says the town has to visit and inspect the property every 4 years. He commented that it was difficult for an office as small as his without a lot of staff to do this, but he said that the staff tries to go as often as possible. The town first tries to go see locations that have gone the longest length of time without a visit. He added that considering the apartment was not complete the last time he was there, he wanted to inspect it.

1. The Assessor(s) submitted as evidence the following documents for Map/Lot 105/225:

- Exhibit 1: Cover Letter to Board of Assessment Review dated 7/6/12
- Exhibit 2: Taxpayer Abatement Application to the Town of Thomaston dated 3/30/12
- Exhibit 3: Letter from David Martucci to the taxpayer dated 4/2/12; memo by Mr. Martucci dated 7/5/12; minutes from the Thomaston Board of Assessors meeting of 4/24/12
- Exhibit 4: Tax Assessment Card for subject property
- Exhibit 5: Tax map 105
- Exhibit 6: 2011 State Ratio Study
- Exhibit 7: Recently sold properties
- Exhibit 8: Comparable Properties – Property Cards:
Map 102 / Lot 011
Map 102 / Lot 009
Map 102 / Lot 007

Map 107 / Lot 116

- Exhibit 9: Assessors' Agent Notes
 - Exhibit 10: Assessing Manual
 - Exhibit 11: Land Value Calculations
2. The Assessor(s) offered the testimony from the following witnesses:
David Martucci, Assessors' Agent for the Town of Thomaston represented the Town. He offered no other witnesses.
 3. The town certified ratio for the assessment year being appealed:
Mr. Martucci testified that the certified ratio for 2011 is 100% and the quality rating was certified at 15.

IV. Board Deliberation & Vote

Findings of Fact – Lot 227 (House)

1. Martin Cates motioned that the appellants have standing for this appeal by virtue of their ownership of this property. John Flood seconded. A vote was taken with all in favor.
 2. Martin Cates motioned that the appeal was timely filed. John Flood seconded. A vote was taken with all in favor.
 3. Jim Murphy motioned that the commitment date was September 27, 2011 for the subject property tax. Lauren Kenniston seconded. A vote was taken with all in favor.
 4. Martin Cates motioned that the certified ratio was 100% and the quality rating was 15. Jim Murphy seconded. A vote was taken with all in favor.
 5. Jim Murphy motioned that the Town of Thomaston has met its burden of equity by the demonstration of its ratio. Martin Cates seconded. A vote was taken with all in favor.
 6. Lauren Kenniston motioned that the appellants have not proven substantial overvaluation, unjust discrimination, or fraud, dishonesty or illegality. Martin Cates seconded. A vote was taken with all in favor.
 7. Lauren Kenniston motioned that the appellants have not proven that the assessment was manifestly wrong. Martin Cates seconded. A vote was taken with all in favor.
 8. Lauren Kenniston motioned that Knox County Board of Assessment Review Member Rick Lavoie should not recuse himself. Jim Murphy seconded. A vote was taken with all in favor.
 9. Jim Murphy motioned that no quantifiable evidence was presented to substantiate that the Thomaston Assessors' assessment was manifestly wrong. Martin Cates seconded. A vote was taken with all in favor.
- **A motion was made by Martin Cates to find in favor of the Town of Thomaston. The motion was seconded by Jim Murphy. A vote was taken with all in favor 6 - 0.**

Findings of Fact – Lot 225 (Barn)

1. Martin Cates motioned that the appellants have standing for this appeal by virtue of their ownership of this property. John Flood seconded. A vote was taken with all in favor.

2. Martin Cates motioned that the appeal was timely filed. John Flood seconded. A vote was taken with all in favor.
 3. Martin Cates motioned that the commitment date was September 27, 2011 for the subject property tax. Jim Murphy seconded. A vote was taken with all in favor.
 4. Jim Murphy motioned that the certified ratio was 100% and the quality rating was 15. Martin Cates seconded. A vote was taken with all in favor.
 5. Martin Cates motioned that the Town of Thomaston has met its burden of equity by the demonstration of its ratio. Lauren Kenniston seconded. A vote was taken with all in favor.
 6. Martin Cates motioned that the appellants have failed to prove substantial overvaluation, unjust discrimination, or fraud, dishonesty or illegality. Lauren Kenniston seconded. A vote was taken with all in favor.
 7. Lauren Kenniston motioned that the appellants have not proven that the assessment was manifestly wrong. Martin Cates seconded. A vote was taken with all in favor.
 8. Lauren Kenniston motioned that Knox County Board of Assessment Review Member Rick Lavoie should not recuse himself. Jim Murphy seconded. A vote was taken with all in favor.
 9. Jim Murphy motioned that no quantifiable evidence was presented to substantiate that the Thomaston Assessors' assessment was manifestly wrong. Martin Cates seconded. A vote was taken with all in favor.
- **A motion was made by Martin Cates to find in favor of the town. The motion was seconded by Jim Murphy. A vote was taken with all in favor 6 - 0.**

Decision

The Knox County Board of Assessment Review finds in favor of the Town of Thomaston for both parcels.

V. Other Business

VI. Adjourn

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

Meeting adjourned 11:42 a.m.

Respectfully Submitted,

Candice Richards
Administrative Assistant
Board of Assessment Review Recording Secretary