

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



June 8, 2011

Linda Baron
 114 Naples Road
 Brookline, MA 02446
 (or P.O. Box 573, Vinalhaven, ME 04863)

Re: Tax Abatement Application for property located at:
 Map/Lot 05A-11L
 Dyer's Island Road
 Vinalhaven, Maine
 (April 1, 2010 tax year)

Dear Ms. Baron,

The Knox County Board of Assessment Review (the "Board") met on Friday, June 3rd and Wednesday, June 8th of 2011 at to hear and decide your tax abatement appeal for the above listed residential property, and to discuss and adopt this written decision.

Your application for an abatement states the following information relating to 2009-2010 taxes (the April 1, 2010 tax year):

| | | |
|-----------------------------|---------------|--------------------|
| Original Assessed Value: | Land: | \$656,700 |
| | Building: | \$1,363,400 |
| | Total: | \$2,020,100 |
| Current Assessed Value: | Land: | \$400,800 |
| | Building: | \$680,900 |
| | Total: | \$1,081,700 |
| Owner's Opinion of Value: | Land: | \$400,800 |
| | Building: | \$554,300 |
| | Total: | \$955,100 |
| ABATEMENT REQUESTED: | | \$126,600 |

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.

Decision

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.

Finding of Facts

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.*

Vote

The Board voted 4 - 0 in favor of the denial of the tax abatement claim, with 0 opposed (two Board members were absent) and 0 abstaining.

Appeal

You have the right to appeal this decision within 30 days of the receipt of this 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
Robert Duplisea, Assessor for the Town of Vinalhaven
Knox County Commission
File