

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



April 22, 2011

David Gamage  
 P.O. Box 182  
 Jay, ME 04239-0182

Re: Tax Abatement Application for property located at:  
 Map/Lot 240-005  
 Whitehead Island  
 St. George, Maine  
 (April 1, 2010 tax year)

Dear Mr. Gamage,

The Knox County Board of Assessment Review (the “Board”) met on Friday, April 22, 2011 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.

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

Original Assessed Value:	Land:	\$287,400
	Building:	\$23,600
	<b>Total:</b>	<b>\$311,000</b>
Current Assessed Value:	Land:	\$205,400
	Building:	\$23,600
	<b>Total:</b>	<b>\$229,000</b>
Owner’s Opinion of Value:	Land:	\$133,175
	Building:	\$23,600
	<b>Total:</b>	<b>\$156,775</b>
<b>ABATEMENT REQUESTED:</b>		<b>\$39,625</b>

### **Appellant’s Evidence**

1. In support of the taxpayer’s position, he submitted the following documents:
  - Exhibit A: Application for Abatement to BAR dated 3/21/11
  - Exhibit B: 2010 Real Estate Tax Bill for \$2,270.30
  - Exhibit C: Valuation Report dated 6/7/2010
  - Exhibit D: Meeting notes of St. George Board of Assessors – January and February 2011
  - Exhibit E: Application for Abatement to Town of St. George dated “9/6/10 (submitted Jan. 12, 2011)”
  - Exhibit F: Letter of appeal to the County Commission (no date listed)
  - Exhibit G: Figure 1 – White head lot at low tide (photograph)
  - Exhibit H: Figure 2 – Cropped from GS photo 1-26 (Fig 3) (photograph)
  - Exhibit I: Figure 3 – Coast and Geodetic Survey Photo (photograph)
  - Exhibit J: Figure 4 – A map of Whitehead Island and surrounding waters (no actual title given for the image)

- Exhibit K: Photocopies of 10 photographs
  - Exhibit L: Meeting minutes from St. George Select Board & Assessors meeting on January 31, 2011 with a comment at the bottom by Mr. Gamage
  - Exhibit M: Letter of Approval of an abatement in the amount of \$598.60 dated 2/7/11
  - Exhibit N: Valuation Report dated 2/3/11
  - Exhibit O: A copy of a series of emails between the taxpayer and Cherie Yattaw during February of 2011.
2. In support of the taxpayer's position, he offered the testimony from the following witnesses:  
The taxpayer, David Gamage, was the only person present for his party. He did not offer any witnesses.
  3. Overvaluation:  
In this appeal, one of the taxpayer's concerns and arguments focused on his belief that the property was substantially overvalued. The evidence of overvaluation the taxpayer presented was primarily based on the taxpayer's belief that an abatement should be granted due to poor waterfront.
  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 presented by the taxpayer was primarily based on the taxpayer's view that the contract assessor did not address the second abatement request and the taxpayer's view that other taxpayers received fair abatement consideration for poor quality waterfront when he did not.

## **Town's Evidence**

1. The Assessor(s) submitted as evidence the following documents:
  - Exhibit A: Cover Letter to Board of Assessment Review dated 4/11/11
  - Exhibit B: Enclosures list
  - Exhibit C: Property card for Map 240 Lot 005 **taxpayer's property**  
Valuation report for Map 240 Lot 005
  - Exhibit D: Neighboring property (card and valuation report) for Map 240 Lot 007
  - Exhibit E: Neighboring property (card and valuation report) for Map 240 Lot 006
  - Exhibit F: Neighboring property (card and valuation report) for Map 240 Lot 004
  - Exhibit G: Tax Map 240
2. The Assessor(s) offered the testimony from the following witnesses:  
There were no witnesses presented by the Town.
3. The town certified ratio for the assessment year being appealed:  
100%.

## **Decision**

Based on the Board's review of the written information submitted by Mr. David Gamage and the Town of St. George Assessors, and after oral presentations by David Gamage, taxpayer, and Robert Gingras, Assessors' Agent for the Town of St. George, the Board determined as follows:

The taxpayer failed to prove that the assessed valuation of his property was manifestly wrong: Mr. Gamage failed to provide evidence that his property was substantially overvalued and that the Assessors' Agent's methodology necessarily resulted in unjust discrimination against the Gamage property in comparison to similarly situated properties. Therefore, the Board denied his 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 Gamage property. The Board finds that the assessed value of the Gamage property is consistent with the property's just value, such that the property was not shown to be overvalued.

### **Finding of Facts**

1. The appellant has standing to bring this appeal to the Knox County Board of Assessment Review.
2. The (second) appeal was timely filed.
3. The written communication between the Town of St. George and the applicant was unclear.
4. Even though the paperwork for the second application submitted was unclear as to dates and timing, the parties stipulated that the second application was timely filed.
5. It was represented to the Knox County Board of Assessment Review that the Town of St. George considered both of the taxpayer's applications at the St. George Board of Assessors' meeting in February of 2011.
6. The Town of St. George's Board of Assessors granted the first abatement request.
7. The Knox County Board of Assessment Review concludes that the second abatement request was deemed denied by the St. George Board of Assessors.
8. The excerpt of the January and February 2011 St. George Board of Assessors' minutes presented by the applicant is not persuasive enough to prove unjust discrimination.
9. No quantifiable evidence was submitted to substantiate the argument that the St. George Board of Assessors' value was manifestly wrong.
10. The Knox County Board of Assessment Review finds that the appellant's testimony was not persuasive as to the question of unjust discrimination.

### **Vote**

The Board voted 6 - 0 in favor of the denial of the tax abatement claim, with 0 opposed (one Board member was 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

A handwritten signature in black ink, appearing to read 'MARIAN A. ROBINSON', written in a cursive style.

Marian A. Robinson, Board Chairman

Cc: Board of Assessment Review  
Robert Gingras, Assessor's Agent for the Town of St. George  
Knox County Commission  
File