



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

August 10, 2012

Andrews Bruce Campbell, Attorney
Campbell Law Offices
919 Ridge Road
Bowdoinham, ME 04008

Edward & Shelia Harshman
33 Booker Street
Thomaston, ME 04861

Re: Tax Abatement Application for property located at:
Map/Lots 105-225 & 227
31 & 33 Booker Street
Thomaston, Maine
(April 1, 2011 tax year)

Dear Mr. Campbell, and Mrs. & Mrs. Harshman,

The Knox County Board of Assessment Review (the “Board”) met on Friday, August 10, 2012 at 10:00 a.m. to hear and act on the letter written by Andrews Bruce Campbell, Attorney for the Taxpayers, dated July 24, 2012 and received by the Board on July 30, 2012, for the above listed properties for the April 1, 2011 tax year, and to discuss and adopt this written decision.

Decision

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.”

The Board affirmed by unanimous vote that only the current tax year can be considered by this Board; therefore, tax years prior to April 1, 2011 and future tax years will not be considered.

“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.”

The Board unanimously voted to deny Attorney Campbell’s request for a ninety-day postponement in hearing date as the hearing had already been postponed once before.

“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 also works for 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.

The Board unanimously voted to deny the request for more time for the taxpayers to get an independent appraisal. July 6, 2012 was the deadline for submission of materials. This paragraph of Attorney Campbell’s letter was considered irrelevant by the Board because the letter is dated July 24th, which is 18 days past the submission deadline.

“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.”

With regards to paragraphs 4 and 6 of Attorney Campbell’s letter, the Board voted to deny the request for Board member Rick Lavoie to recuse himself as there is no established relationship with TD Bank. Five Board members voted 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 notes 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 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 notes 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.

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
David Martucci, Assessor for the Town of Thomaston
Paul Gibbons, Attorney for the Town of Thomaston
Knox County Commission
File