

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



May 11, 2012

S. Dorsey Smith
 c/o Paul L. Gibbons, Esq.
 P.O. Box 616
 Camden, ME 04843

Re: Tax Abatement Application for property located at:
 Map/Lot 213-070
 340 Harts Neck Road
 Tenants Harbor, Maine
 (April 1, 2011 tax year)

Dear Ms. S. Dorsey Smith,

The Knox County Board of Assessment Review (the “Board”) met on Friday, May 8, 2012 at 10:00 a.m. to hear and decide your tax abatement appeal for the above listed residential property for the April 1, 2011 tax year, and to discuss and adopt this written decision.

You have requested an abatement based on the information below:

Current Assessed Valuation	Land	\$689,600
	Building	\$261,900
	Total	\$951,500
Owner’s Opinion of Current Valuation	Land	\$440,000
	Building	\$375,000
	Total	\$815,000
Abatement Requested		\$136,500

Appellant’s Evidence

1. In support of the taxpayer’s position, she submitted the following documents:

- Exhibit 1: Letter to the Board of Assessment Review from Paul Gibbons, dated 5/7/12
- Exhibit 2: Application to the Knox County Board of Assessment Review, dated 5/4/12
- Exhibit 3: Application to the Town of St. George for an abatement dated 1/12/12
- Exhibit 4: Two-page printout from Harris RE Online Detailed View for the subject property, printed on 12/6/10
- Exhibit 5: 2011 tax bill
- Exhibit 6: Copy of the written decision of the Board of Assessment Review dated 5/18/11 granting a partial abatement on the taxpayer’s 2010 taxes
- Exhibit 7: Letter from the Town to the taxpayer granting a tax abatement of \$772.50
- Exhibit 8: Revised Valuation Report from the Town dated 9/29/11
- Exhibit 9: Letter from the Town denying the taxpayer’s request for an abatement, dated 3/8/12

Exhibit 10: Summary Appraisal Report prepared by Charles D. Jordan, Jr. Real Estate Appraisal & Consulting – Effective Date of Value: April 1, 2011 (retrospective)

2. In support of the taxpayer’s position, he offered the testimony from the following witnesses:
The taxpayer was not present. Attorney Gibbons, on behalf of the taxpayer, offered testimony from the taxpayer’s neighbor and brother, Steve Smith, and Charles S. Jordan, appraiser.
3. Overvaluation:
In this appeal, one of the taxpayer’s concerns and arguments focused on her belief that the property was substantially overvalued. The evidence of overvaluation the taxpayer presented was primarily based on the taxpayer’s belief that the valuation did not reflect “just value” or “market value”.
4. Unjust Discrimination:
In this appeal, one of the taxpayer’s concerns and arguments focused on her belief that the property was the subject of unjust discrimination. The evidence of unjust discrimination the taxpayer presented was primarily based on the taxpayer’s view that the Town’s Assessors’ Agent did not apply the cost method uniformly and that there was an inconsistency in assessment between developed and undeveloped lots.
5. 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 the valuation did not reflect “just value” or “market value”.

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 22, 2012

Exhibit 2: Property Cards and Valuation Reports for neighboring properties, including S. Dorsey Smith’s property for:

- a) Map 213 Lot 070
- b) Map 213 Lot 069
- c) Map 213 Lot 071
- d) Map 213 Lot 072
- e) Map 213 Lot 073
- f) Map 213 Lot 074
- g) Map 213 Lot 075
- h) Map 213 Lot 076
- i) Map 213 Lot 077
- j) Map 213 Lot 078

Exhibit 3: Property Cards and Valuation Reports for sales of properties with comparable waterfront values.

- a) Map 230 Lot 057
- b) Map 213 Lot 069
- c) Map 216 Lot 028
- d) Map 101 Lot 004
- e) Map 203 Lot 039
- f) Map 209 Lot 029-A
- g) Map 209 Lot 029

Exhibit 4: Results of sales adjusted by 25% as recommended by the Knox County Board for both of the Smith properties (packet of Valuation Reports)

Exhibit 5: Letter from the State of Maine Revenue Services Property Tax Division to the Town of St. George, which included a copy of the preliminary 2012 State Valuation Report for St. George, dated June, 2011

Exhibit 6: Tax maps: 101, 203, 209, 213, 216, 230

2. The Assessor(s) offered the testimony from the following witnesses:
Robert Gingras, Assessors' Agent for the Town of St. George represented the Town. He offered no other witnesses.
3. The town certified ratio for the assessment year being appealed:
Mr. Gingras testified that the Town's ratio was 100%.

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 and only materials filed in a timely manner were considered.
3. In that the Town's abated assessed value is \$951,500 and that the appellant's opinion of value is \$815,000, which is 85.6% of the assessed value, the appellant did not demonstrate that the Town's value was manifestly wrong.
4. The Town's certified ratio was 100% and the quality rating was 10 for residential and 12 for waterfront for the assessed year being appealed.
5. The written communication between the Town and the Appellant was clear.
6. The Knox County Board of Assessment Review finds that the appellant's testimony was not persuasive as to the question of unjust discrimination.

Decision

Based on the Board's review of the written information submitted by Ms. S. Dorsey Smith and the Town of St. George Assessors, and after oral presentations by Robert Gingras, Assessors' Agent for the Town of St. George, Steve Smith, neighbor and brother of Ms. Smith, Charles D. Jordan, appraiser, and Paul Gibbons, attorney for the taxpayer, the Board determined as follows:

The Board finds that that the taxpayer's testimony was not persuasive on the issue of substantial overvaluation, unjust discrimination, or illegal assessment.

Based upon the foregoing, the Board finds that the taxpayer has not proved that the assessed valuation of her property was manifestly wrong; therefore, the Board denies her request for abatement relating to the April 1, 2011 tax year.

Vote

The Board voted 5 - 0 in to deny the appellant's tax abatement request.

Appeal

You have the right to appeal this decision within 30 days of the 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