

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



June 17, 2011

Attorney Frederick M. Newcomb, III  
P.O. Box 1115  
Rockland, ME 04841

On behalf of: Thomaston Auction Properties, LLC

Re: Tax Abatement Application for property located at:  
Map/Lot 203/15  
55 Atlantic Highway  
Thomaston, Maine  
(April 1, 2010 tax year)

Dear Mr. Newcomb,

The Knox County Board of Assessment Review (the “Board”) met on Friday, June 17<sup>th</sup> to hear and decide your tax abatement appeal for the above listed commercial property, and to discuss and adopt this written decision.

Your application for an abatement states the following information relating to the April 1, 2010 tax year:

Current Assessed Value:	Land:	75,940
	Building:	810,537
	<b>Total:</b>	<b>886,477</b>
Owner’s Opinion of Value:	Land:	75,940
	Building:	542,060
	<b>Total:</b>	<b>618,000</b>
<b>ABATEMENT REQUESTED:</b>		<b>\$268,477</b>

### **Appellant’s Evidence**

1. In support of the taxpayer’s position, he submitted the following documents:
  - Exhibit 1: Application for abatement to the Board of Assessment Review dated April 22, 2011.
  - Exhibit 2: Application for abatement to the Town of Thomaston dated February 9, 2011.
  - Exhibit 3: Letter of denial from the Town of Thomaston dated February 24, 2011.
  - Exhibit 4: Written Board of Assessors Abatement Request Decision from the hearing held on February 22, 2011.
  - Exhibit 5: Renovations form as filled out by the appellant and submitted to the Town of Thomaston, dated May 7, 2010. Stamped as having been inspected on September 7, 2010 “exterior only”.
  - Exhibit 6: Estimate for the new construction of buildings 51 – 55 Atlantic Highway by Bruce Laukka, Inc. dated June 3, 2011.
  - Exhibit 7: Real Estate Appraisal of property located at 51 & 55 Atlantic Highway by Richard R. Lavoie of Pine Tree Appraisal, dated April 1, 2011.

- Exhibit 8: Estimate for New Construction Buildings of 51 – 55 Atlantic Highway by McMahon Builders LLC, (*there was no date on this document*).
2. In support of the taxpayer's position, he offered the testimony from the following witnesses:  
Fred Newcomb, attorney for the taxpayer, offered testimony from Richard Lavoie, appraiser, and Kaja Veilleux, taxpayer. Mr. Lavoie, however, did not end up testifying as the Board ruled that his appraisal of the subject property was done for the wrong tax assessment year.
  3. Illegally Assessed Valuation:  
In this appeal, one of the taxpayer's concerns and arguments focused on his 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 just market value was not considered or used as an appraisal method.
  4. 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 view that because the buildings on the subject property were originally constructed as chicken barns should forever be assessed as chicken barns.
  5. 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 the taxpayer presented was primarily based on the taxpayer's view that the Town's Assessors' Agent did not apply the cost method uniformly.

## **Town's Evidence**

1. The Assessor(s) submitted as evidence the following documents:
  - Exhibit 1: Introductory letter from Attorney Paul Gibbons on behalf of the Town of Thomaston, dated June 2, 2011.
  - Exhibit 2: 2010-11 Abatement Denial Findings & Decision of the Thomaston Board of Assessors.
  - Exhibit 3: 2010-11 Property Card, Marshall Valuation Service (MVS) Calculation Sheet & Property Sketches.
  - Exhibit 4: 2009-1010 Property Card & MVS Calculation Sheet.
  - Exhibit 5: 2004 Aerial Photo with Lot Lines.
  - Exhibit 6: 9/7/2010 Thomaston Assessors' Agent On-Site Exterior Inspection Field Notes.
  - Exhibit 7: 2010 & 2008 Photos Gallery One – 51 Atlantic Highway
  - Exhibit 8: 2010 & 2008 Photos Gallery Two – 51 Atlantic Highway
  - Exhibit 9: 2010 & 2008 Photos House & Garage – 55 Atlantic Highway.
  - Exhibit 10: 2010-11 Property Cards & MVS Sheets 201-211 Whitten's Egg Place and 205-057 Peterson Farm.
  - Exhibit 11: 2009 Aerial Photo & 2010-11 Property Cards & MVS Sheets Commercial Properties Near TAP.
  - Exhibit 12: 2010-11 Residential Ratio Study.
  - Exhibit 13: 2007-11 Commercial Ratio Study.
2. The Assessor(s) offered the testimony from the following witnesses:

Paul Gibbons, Attorney for the Town of Thomaston offered testimony from David Martucci, Assessors' Agent for the Town of Thomaston.

3. The town certified ratio for the assessment year being appealed:  
99%
4. The town quality rating for the assessment year being appealed:  
8.

## **Decision**

Based on the Board's review of the written information submitted by Attorney Fred Newcomb on behalf of the taxpayer, Kaja Veilleux, and the Town of Thomaston, and after oral presentations by Kaja Veilleux, taxpayer, David Martucci, Assessors' Agent for the Town of Thomaston, and Paul Gibbons, attorney for the Town of Thomaston, the Board determined as follows:

The taxpayer failed to prove that the assessed valuation of his property was manifestly wrong: Mr. Veilleux failed to provide evidence that his property was substantially overvalued, unjustly discriminated against, or illegal. 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 Thomaston Auction Properties, LLC property in Thomaston. The Board finds that the assessed value of the 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 for this appeal by virtue of his ownership of this property.
2. The Knox County Board of Assessment Review excludes the appraisal by Richard Lavoie as submitted by the appellant, because the appraisal was done for the wrong tax assessment year.
3. The Town's certified ratio was 100% and the quality rating was 8 for the assessed year being appealed.
4. The Assessors' Agent considered all three approaches to value.
5. The applicant has not proven that this property was treated differently from other properties in Thomaston resulting in unjust discrimination of value.
6. The Knox County Board of Assessment Review excludes the contractor estimates, as submitted by the appellant, because they were untimely submitted.
7. The appellant has not proven substantial overvaluation.
8. The Knox County Board of Assessment Review determines that there were no illegalities in the assessment.
9. The appellant did not prove that the assessment was manifestly wrong.

## Vote

The Board voted 5 - 0 in favor of the denial of the tax abatement application for tax assessment year April 1, 2010, 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



Marian A. Robinson, Board Chairman

Cc: Board of Assessment Review  
David Martucci, Assessors' Agent for the Town of Thomaston  
Knox County Commission  
File