



BOARD OF ASSESSMENT REVIEW

Minutes*
July 10, 2012

Present: Chair Brenda Tubbs, Mary Jane Wells, and Holly Mitchell, Steve Linne, Charles Miller

Absent: Sheila Philpot.

Staff: Curt Lebel, Contract Assessor

Other: *not recorded*

1) Called to order: 6:00pm

2) Minutes of previous meetings dated:

- **June 26, 2012**

MOTION to approve the minutes from the June 26, 2012 meeting by Ms Mitchell. Seconded by Ms Wells.
Motion Passed with 3 in favor / 0 against / 2 abstained

3) Hearing

a) Abatement Appeal by Alphine & Francis Kleeman at 57 Stark Cove (066/005)

Chair Tubbs swore the appellants in and asked them to proceed.

Francis Kleeman asked for permission to represent Alphine with input as needed and Chair Tubbs agreed.

Mr Kleeman started by stating that he felt that the just value was the same as the market value. He gave an example of how their property value had increased when the market rose in 2008 over the 2005 value and feels that it should drop in accordance with the recent market decline. He explained how they have continually dropped the selling price for the property and has arrived at a just value of \$550,000 and possibly less. They are asking for a decrease from \$640k to \$550 or less, as the Board deems fit. He presented to the Board the listing agreement for their property.

Ms Mitchell asked the appellant to describe the circumstances in which they “share” a beach with the abutting owners. He described that they each have deeded beaches but they are not secluded. Mrs Kleeman added that the property was seasonal. Ms Mitchell wanted to know what the topography was and he explained that it was sloping but stairs could be installed for easier access. Chair Tubbs asked if the home could be easily converted and he explained that he has a design for a converted septic, the property had heat and was slightly insulated. Assessor Lebel added that there was a permit on file from 1984 for a seasonal conversion and that he had spoken to the CEO and he indicated that, as far as the Town was concerned, it could be used for year round use.

*Per the “Minutes Policy,” reviewed and approved August 17, 2010 by the Board of Selectmen, written minutes will only serve as a supplement or guide to the official record, which is the DVD. DVD's can be purchased for a nominal fee or borrowed at the Town Office

**Item taken out of order

Assessor Lebel presented the Board pictures of the property and surrounding properties. Chair Tubbs confirmed that they had received an \$11k abatement but that they were unhappy with that assessment and he agreed that it had gone from \$651k to \$640k. Assessor Lebel explained the court definition of just value versus market value and the equity of tax burden. He gave the history of assessment models and explained how “asking prices” were not the same as assessed or sales prices. He explained that property values are only to apportion the Town's budget equitably across the landowners. He brought attention to the Maine Revenue Services (MRS) 2011 Valuation, which was from the same assessment year that the taxes were being abated. The Town was currently at 97% of market value for waterfront property. The assessment rating was how equitable the assessments were, where 20 was bad but 10 or less was excellent, and currently the property is about 15%, which is considered good. He gave examples of properties that were close in location/price and how they had sold close to assessed value (which was based primarily on land).

Assessor Lebel continued that the building data was inconsistent with the assessment and had adjusted as such, which did not affect the value significantly. He explained that Raymond was built on a 3 acre land curve with an excess rate that is lower, however the lots in the subject area are being valued at a 52,000 sq. ft acreage curve so that it was essentially taxing them for the useable area. He mentioned that the property couldn't sell for \$600,000 if they were dropping the asking price.

Mr Kleeman explained that he has always felt that the taxes were high. Mr Linne clarified that if they were to allow for this abatement, then there was nothing to stop everyone from asking for one. Ms Mitchell wanted to clarify that the Kleemans were not contesting the mass value, but with the fair market value and they agreed. Ms Mitchell then confirmed that Assessor Lebel was stating that they had not shown sufficient evidence and if they had shown third party evidence, they would have a better case; Assessor Lebel confirmed.

Mr Linne asked when the last appraisal done and it was done by Abel Bates in 2008 and came in at \$680,000. Ms Mitchell asked how assessors deal with someone who is not happy with their assessment because of personal feeling and he said that is hard to do but most of the value is in the land not the building

Chair Tubbs: The Board closed public discussion and began discussion among the Board.

Ms Mitchell: Stated that she felt that the property value was high but the burden of proof was not shown.

Ms Wells: Insufficient evidence shown; the Assessor has shown that it is an appropriate assessment and the market is no issue.

Mr Miller: Are the abutting properties in the same market? Mr Linne: Yes.

Motion to deny the appeal by Ms Mitchell. Seconded by Mr Linne.
Vote passed with 5 in favor and 0 opposed

4) Adjournment

Submitted by Recording Secretary, Danielle Loring

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