

City of Auburn, Maine
Board of Assessment Review
January 9, 2013 Annual Meeting

Members present at the meeting were Georgia Chomas, Jonathan Harris and Denis Berube. The meeting was called to order @ 6:46 pm by acting chair, Georgia Chomas. It was determined that a quorum of the Board was in attendance.

The Chairperson opened the meeting by asking for nominations for Board Officers.

Jonathan Harris nominated Denis Berube for Secretary. The nomination was seconded by Georgia Chomas. The Board approved the nomination by unanimous vote.

Jonathan Harris nominated Georgia Chomas for Chairperson. The nomination was seconded by Denis Berube. The Board approved the nomination by unanimous vote.

Jonathan Harris made a motion to adjourn, seconded by Denis Berube. Board voted to adjourn meeting and Chairperson Chomas ended the meeting @ 6:50pm.

Respectfully submitted,

Denis Berube



Secretary

Board of Assessment Review

City of Auburn, Maine
Board of Assessment Review
January 9, 2013 Radonis Hearing

The scheduled meeting of the Board of Assessment Review was called to order @ 7:00 pm by Chairperson Georgia Chomas in the Council Chambers of Auburn Hall. Board members present at the meeting were Chairperson Georgia Chomas, Secretary Denis Berube and Jonathan Harris.

The Chairperson opened the meeting by outlining the process and asking all individuals present to introduce themselves to the group. The applicant Keith Radonis was accompanied by Anita Poulin. The city of Auburn was represented by Renee LaChapelle, Karen Scammon and Brian Sloan from the Assessor's office were also present. All parties were sworn in and pledged to provide truthful testimony.

Mr. Radonis stated that he had originally purchased his property in October of 2010 for a total of \$79,000. The purchase was via a bank approved short sale. He contacted the Assessor's office at that time and filed for abatement. The abatement was denied. The property owner argued that the transaction should have been considered an arm's length sale and that the sale price was in his opinion at Fair Market value for this property.

In November of 2011 Mr. Radonis had an appraisal done for the purpose of refinancing the home. He had made improvements to one of the units and had also replaced shingles on the roof. The appraisal came in with a value of \$114,000. In February of 2012 he contacted the Assessor's office to apply for abatement but was told that he was beyond the deadline for filing for abatement for that year.

In September of 2012 Mr. Radonis applied for abatement and noted that Section 8, Article 9 of the State of Maine constitution states that, "All taxes

The assessor explained the burden of proof that the applicant has to establish their case for abatement. The assessment is presumed to be valid and the property owner has the burden of proving that the assessment is “manifestly wrong”. This can be done by proving one of three things. The judgment of the assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results, there was unjust discrimination or that the assessment was fraudulent, dishonest or illegal.

The Assessor also testified that the City of Auburn uses the Patriot CAMA system which is a widely accepted mass appraisal application. The value schedules are calibrated from market data and the intention is that they reflect market values and not construction cost.

The Assessor had a few general comments about the appraisals presented by the applicant. It was noted that two of the properties used as comparables were located in Lewiston and that the third was a 3 unit building compared to the subject being a 4 unit building. Renee also noted that the gross rent multiplier of 48 was selected but that the two indications on the appraisal were 79.47 and 133.33. She also stated that most recent data she had reviewed would set this number at around 67 to 77.

The Assessor presented sales comparison analysis based on four sales, of 4 unit buildings in Auburn. The indicated values ranged from \$129,900 to \$162,700. The Assessors also estimated the value using the income approach and the result was a value of \$164,450. The City also provided an equity analysis consisting of eight, 4 unit buildings in the subjects direct neighborhood. The analysis was intended to demonstrate that the property was being treated equitably relative to similar properties in Auburn.

Mr. Radonis questioned the Assessor on the value of the equity analysis. He commented that it could just as easily show that all properties have been over valued relative to the market, while also being uniformly valued relative to each other. It was also noted that one of the sales used by the Assessor was from 8/27/2010 and that the properties were not within the same neighborhood as the subject and could be influenced by location. Mr.

A motion to deny the abatement was made by Denis Berube.

The motion was seconded by Jonathan Harris.

Chairperson Georgia Chomas called for a vote. The vote was 3 – 0 in favor of the motion. The application for abatement is denied.

Jonathan Harris read a draft of the Findings of Facts to allow for feedback and to confirm accuracy. Denis Berube made a motion to accept the Findings of Facts with edits that had been discussed. The motion was seconded by Georgia Chomas. Board voted 3 – 0 to approve the Findings of Facts.

Georgia Chomas thanked everyone for their participation in the process and then closed the meeting at 9:30 pm.

Respectfully submitted,

Denis Berube

A handwritten signature in black ink, appearing to read "Denis Berube". The signature is stylized with a large, circular initial "D" and a long horizontal stroke at the end.

Secretary

Board of Assessment Review