

Board of Assessment Review
City of Auburn, Maine

26 April 2016
Ducharme Appeal

In attendance: Roger and Sandra Ducharme, property owners
Karen Scammon, assessor, Joe St. Peter appraiser
BOAR quorum of Walter Crites; Chairperson, Levi Gervais; Secretary, Larry Pelletier, Robert Hayes, Tizz Crowley, alternate member voting in this hearing

Chairperson opens hearing at 5:56p.

- Introductions of all Parties
- Opening BOAR statement
- Agenda outlined

Appellant states

- Feels the assessment is illegal due to site visit being done April 13, 2015 not April 1st
- The house was unfinished as of April 1, 2015 and the assessor's summary did not reflect this
 - A list of unfinished items provided include: inside trim, 2 inside doors, heating in sunroom, structural and sheetrock code violations, landscaping and driveway
 - Provides statement of opinion that the property was at 89% completion, however has no creditable evidence supporting this
- April 1, 2015 there was no Certificate of Occupancy, Certificate of Occupancy was not issued until April 9, 2015 (document provided), also not reflected in assessor's summary
- No attempt was made to visit the home on April 1, 2015

Questions when asked

- If the appeal of \$0 building valuation is correct, appellant agrees
- If the photo provided correctly portrays the property as of April 1, 2015, appellant agrees
- The BOAR may only approve or deny appeal as written, chairperson confirms

Assessor states

- Appellant must prove that the assessment is manifestly wrong, fraudulent, dishonest, illegal
 - Legal defect in assessing process or assessor
 - Example wrong property and/or owner
- Appellant must show evidence of creditable value
- Must value properties in the city equitable

- Not required to inspect each property exactly on April 1, but to simply fix the value of the property “as of” that date 36 M.R.S. §708
 - Fixed as of April 1 however case law states may be visited and set by commitment date (Powell v. city of Old Town, 108 Me. 532(1911) and Edgery v. Woodard, 56 Me. 45 (1868)) document provided
 - If plans are different than permit, assessment would be adjusted
- Photo was taken of property on April 1, 2015
 - Would not be able to assess all properties by April 1st, more than 9300 in city
- Inspection to validate information on permit done April 13, 2015
 - Incomplete items in home, information provided by homeowner, have no effect on valuation
 - Landscaping and driveway not assessed as building value
- Mobile homes do not require Cert. of Occupancy, often people will live in and sell properties without Cert. of Occupancy
- Tax evaluation in the opinion of the city assessor
 - 1512 square feet ranch style w/ full basement and attached 3 car garage on slab
 - If building does not exist on April 1, then there is no taxable building value, if even just a foundation exists there is taxable building value
 - Does feel there was legal base for taxable building value as of April 1, 2015
- Original appeal was not for overvaluation, it was for fraudulent, dishonest, or illegal assessment and believes the abatement should not be granted

Appellant states

- Entered \$0 value on appeal because he did not feel the assessment was done correctly
- Believes that trim and landscaping have value, total cost for work to be completed on property @\$20,000
 - Assessing agrees trim was unfinished however materials were on site, drying, and trim has little effect on mass appraisal

Questions when asked

- If this property value was fixed based on information on permit, exterior inspection, and original specifications. Assessing confirms
- Landscaping, fencing, driveway (gravel or paved) does not effect with mass appraisal for building value. Assessing confirmed
- Assessing confirms that land value is largely based on location, not landscaping
 - Exception example made, if most properties in a neighborhood make large landscaping improvements, making this a more desirable neighborhood, land value may be increased even upon properties that did no landscaping, however not ever having effect on building value
 - Assessing confirms that even if \$100,000 were spent in landscaping, it would not drive the assessment up \$100,000

- Assessing confirms mass appraisal is derived from square footage, quality of build, and condition
- Did not work out partial abatement because items in question were small and not in excess of 10% of building value
- Confirmed appellant could not re-appeal to city based on overvaluation due to extension granted pushing the timeline past the 185 days from commitment, Feb 12, 2016 deadline
- Appellant states 89% derived from @\$23,000 worth of work left to complete property, and this figure includes landscaping and driveway costs

Summaries

- Appellant states
 - Has added a well and sewer to property before and it has added to the tax assessment value
 - Sees nothing in the notes to show the building was not complete
 - Entered \$0 building value on appeal because he feels the value of \$185,300 is incorrect
- Assessor states
 - Appellants case based upon a April 13, 2015 inspection
 - Value fixed as of April 1, 2015 based upon permit specs
 - Having no Cert. of Occupancy does not stop or make it illegal for people to live in and/or sell property

Chair closes public hearing at 6:56p

5 member quorum BOAR deliberations

- Motion to deny made, seconded
 - Vote shows unanimous 5 (five) in favor of denial, 0 (none) opposed

Chair adjourns meeting at 7:04p