

**CITY OF AUBURN  
REGULATORY ADVISORY BOARD  
Notice of Decision**

June 29, 2021

Lawrence E. Helms, Jr.  
Steven L. Helms  
P.O. Box 1372  
Auburn, ME 04211

Re: Tax Abatement Application for property located at Map- 275, Lot- 026-001  
Street Address: 000 Youngs Corner Road  
(April 1, 2020 assessment date)

Dear Mr. and Mr. Helms:

The Auburn Regulatory Advisory Board, (“the Board”) met on June 29, 2021 to hear and decide the tax abatement appeal for the property at 000 Youngs Corner Road (Map- 275, Lot- 026-001) in Auburn, (hereinafter “the Property”). You have requested an abatement of **\$62,800** in assessed value for a total revised assessment of **\$101,000** relating to 2020-2021 taxes (the April 1, 2020 assessment date) as follows:

\$ 163,800	Assessed value (original)
– \$ 62,800	Requested abatement
= \$ 101,000	Requested assessed value (total)

Based on the Board’s review of the written information submitted by you (hereinafter “the Taxpayer”) and the Assessor, and after oral presentation by Steven Helms and the City of Auburn Deputy Assessor Joseph St. Peter and Assessor Karen Scammon (on behalf of the assessing department), the Board determined as follows:

For the April 1, 2020 assessment date, the assessment of the Property was \$163,800 based entirely on the land value, as there were no improvements to the land then existing.

1. The primary concerns of the Taxpayer regarding the assessment appear to be that: the property is substantially overvalued due to site limitations. In support of the Taxpayer’s position, the following documents were submitted:

- General Property Data for the Property,
- Previous Assessments for the Property, and

consistent with similar properties, such that the Property was not shown to be substantially overvalued.

Based upon the foregoing, the Board finds that the Taxpayer failed to prove that the assessed valuation of the Property was manifestly wrong: The Taxpayer failed to provide persuasive evidence that the Property was substantially overvalued or that the Assessor's methodology necessarily resulted in unjust discrimination of the Property in comparison to similarly situated properties. **Therefore, the Board denied the Taxpayer's request for abatement in the amount of \$62,800 in assessed value for a total revised assessed value of \$101,000 relating to the April 1, 2020 assessment date.**

**Vote**

The vote was 3 in favor of the denial of the tax abatement appeal, with 0 opposed.

**Appeal**

Your right to appeal this decision is governed by 36 M.R.S.A. §§842 & 843. You have thirty (30) days from the date of receipt of notice of the Board's decision to file an appeal. Your appeal is to be filed with the Maine Superior Court and is subject to Rule 80B of the Maine Rules of Civil Procedure.

REGULATORY ADVISORY BOARD

By:   
Amy Dieterich, Secretary

cc: Karen Scammon, Assessor