



City of Auburn, Maine

Board of Assessment Review

www.auburnmaine.gov

60 Court Street

Auburn, Maine 04210

207.333.6600

Members

Levi Gervais, Chair

Larry Pelletier

Mary LaFontaine

Jason Sirois

Candace D'Amour, Alternate

Board Secretary

Amy Dieterich

20 May 2019

Lena-Jo and Darren Hartley
321 Perkins Ridge Road
Auburn, Maine 04210

Re: Tax Abatement Application for property located at Map- 255, Lot- 010-001
Street Address: 321 Perkins Ridge Road
(April 1, 2018 assessment date)

Dear Lena-Jo and Darren Hartley:

The Auburn Board of Assessment Review, (“the Board”) met on May 13, 2019 to hear and decide the tax abatement appeal for the property at 321 Perkins Ridge Road (Map 255, Lot 010-001) in Auburn, (hereinafter “the Property”). The Board met again on May 20, 2019 to discuss and adopt this written decision. You have requested an abatement of \$404,400 in assessed value for a total revised assessment of \$700,000 relating to 2018-2019 taxes (the April 1, 2018 assessment date) as follows:

	\$ 1,168,100	Committed Assessed Value
	\$ 1,104,400	Adjusted Assessed Value (following 1/28/19 inspection)
-	\$ 404,400	Requested abatement
=	\$ 700,000	Requested Revised Assessed Value

Based on the Board’s review of the written information submitted by Lena-Jo and Darren Hartley and their attorney James Pross (hereinafter “the Taxpayer”) and the Assessing department including attorney Sally Daggett, and after oral presentation by The Hartleys, James Pross, Maine Source Realty Broker Jon Mercier, Sally Daggett, attorney representing the City of Auburn, City of Auburn Assessor Karen Scammon and City of Auburn Deputy Assessor Joseph St. Peter, the Board determined as follows:

1. For the April 1, 2018 assessment date, the assessment of the Property, after the previously mentioned adjustment following inspection, was as follows:

	\$ 251,200	LAND
+	\$ 853,200	BUILDING
=	\$ 1,104,400	TOTAL

A town wide revaluation was performed for the April 1, 2007 assessment date.

2. The primary concerns of the Taxpayer regarding the assessment appear to be that: the assessment is over market value, resulting in an unjust overvaluation; lack of availability to underground basement dry storage leading to a greater footprint of the home for mechanical.

In support of the Taxpayer's position, the following documents were submitted:

- Brokers opinion of value
- Property records of properties with similar square footage
- Declaration of Restrictions on land, and flood zone
- Property zoning
- Property comparables
- Building Sketches

3. The Taxpayer did not submit an appraisal report to the Board.

4. The Assessing Department submitted the following documents in support of its position:

- Subject photos of 321 Perkins Ridge Rd. dated January 28, 2019; along with updated sketch of property
- Parcel and zoning maps of the Property location area including FEMA flood zone revision map
- The vacant land parcel Maine Real Estate Transfer Tax Declaration
- Property Deed
- Building permits issued for property
- Property record card and revised property record card reflecting adjusted values
- Comparable properties including Taylor Pond property sales and ratios
- Appraisal of property dated January 12, 2016

5. The Assessor responded to the Taxpayer's concerns as follows:
 - The land is valued equitably
 - Independent appraisal well over assessed value
 - Superior quality of construction
 - Sales (including neighboring property) show neighborhood as desirable
 - Single Family Residence is highest and best use of property
 - Adjustments made after regarding taxpayers' concerns including land issues as well as home mechanical areas

6. In this appeal, one of the Taxpayer's arguments focused on the belief that the Property was substantially overvalued. The evidence of overvaluation relied upon by the Taxpayer were restrictions on building, brokers opinion of value, lack of property sales in excess of \$1,000,000. The Board finds that the testimony of the cities Assessing Department was persuasive on the issue of the analysis supporting the total assessment of the Property. The Board finds that the assessed value of the Property is consistent with the Property's market value and equitable and consistent with similarly situated properties, such that the Property was not shown to be 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 \$404,400 in assessed value for a total revised assessed value of \$700,000 relating to the April 1, 2018 assessment date.

Vote

The vote was 4 in favor of the denial of the tax abatement claim, with none (0) opposed (Board Member Sirois was absent, Board Member D'Amour who is an alternate member was acting as a full member and Board Member Dieterich recused herself)

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.

BOARD OF ASSESSMENT REVIEW

By: _____

Levi Gervais, Chair

cc: Karen Scammon, Assessor