



City of Portland

Board of Assessment Review August 19, 2022 8:00 a.m.

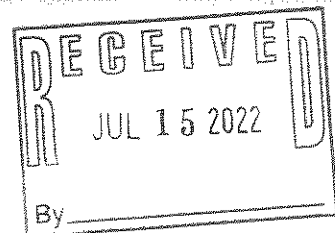
Board Members Stephen Bither, Chair and Barbara Brewer

Friday, August 19, 2022 at 8:00 AM Room 209, Portland City Hall, 389 Congress Street,
Portland, Maine 04101

To submit written public comment on an agenda item, email insert email address here. Submissions must be received by 12:00 pm the day before the committee/board name meeting to guarantee their inclusion in the agenda packet. All submissions must include the commenter's name and legal address. To help ensure your comment is submitted for the correct item, please include the name of the agenda item (see below).

1. Approval of the draft minutes for the August 12, 2022 Board of Assessment Review Hearing
2. 8:00 Appeal from Patricia Bleech, 24 Willis Street, received July 15, 2022
 - a. Appeal and Assessor's Rebuttal attached.
3. 8:30 Appeal from Karen Snyder, 7 Waterville Street, received July 14, 2022
 - a. Appeal attached.
4. 9:00 Appeal from Liv Chase on behalf of Investment Core LLC, 5 Monument Street
 - a. Appeal, additional material from the appellant, and Assessor's Rebuttal attached.
5. 9:30 Appeal from Carol Pike, 453 St. John Street
 - a. Appeal attached. Carol Pike has requested a postponement of the hearing of her appeal to another date through the end of October. Please see her emailed request attached.
6. 10:00 Appeal from Jo Coyne, 36 Salem Street
 - a. Following discussion between Jo Coyne and the Assistant Assessor, the property assessment was adjusted. The Board is asked, however, to hear Ms. Coyne's concerns about assessment methodology.
7. 10:30 Appeal from Patrick O'Toole, 57 Park Street, received July 18, 2022
 - a. Assessor decision and property owner appeal attached.
8. Adjournment

PORTLAND BOARD OF ASSESSMENT REVIEW
APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(36 M.R.S.A. Section 843)



Note: Application must first be made to the Assessor.

1. Name of Applicant: Patricia M. Bleech
2. Address of Applicant: 24 Willis Street 04101
3. Telephone number: (207) 712-4482
4. Name and address of attorney, if any: To be determined
5. Location of property: 24 Willis Street 04101
- Chart, Block, Lot Number: 15-E-2 Account Number 10899
6. Assessed value of real estate: \$389,000
7. Assessed value of personal property: \$ N/A
8. Assessment year for which abatement is requested: FY22 Date of Assessor's decision 5.13.2022
(received 5.16.22)
9. Owner's opinion of current value for property in question:

Land) ?	\$	"Roberts v. Town of Southwest Harbor"	Personal Property	\$
Building) ?	\$			
TOTAL:	\$	275,000	TOTAL	\$

10. Reasons for requesting abatement. Please be specific, stating grounds for belief that property is overvalued for tax purposes, such as value of comparable property. If further space is needed, please attach additional pages to application.

- ① Recent sales data does not support FY22 assessment values
- ② Taxable lot sizes do not match legal descriptions in recorded deeds
- ③ Property values, on Munjoy Hill, were artificially inflated

11. Estimated time for your presentation at the hearing: 30 minutes

To the Board of Assessment Review, Portland, Maine:

APPLICATION FOR ABATEMENT AND CERTIFICATE OF COMPLIANCE WITH 36 M.R.S.A. § 843(4)

Pursuant to 36 M.R.S.A. § 843(4), the applicant hereby certifies that he or she has paid, by the due date, either the amount of taxes not in dispute for the current tax year or an amount equal to the amount of taxes paid in the previous tax year-whichever is greater. The statements contained in this application are correct to the best of my knowledge and belief.

July 15, 2022
Date

Patricia M. Bleech
Signature of Applicant

This application must be signed.

Separate application forms should be filed for each separately assessed parcel of real estate claimed to be overvalued.

ATTACHMENT 1

I couldn't find any 2017-2021 sales of functionally obsolete antique houses, like mine, to make an accurate FY22 comparison. The reason for that, I can only presume, is by the time the City got around to conducting a revaluation, developers (having been given a "heads-up" on new zoning restrictions?) had already swooped in/ bought low/ renovated/ sold high. [Case in point: The single-family house, in back of mine at **45 Montreal**, with a one-car garage on a **3476 SF** lot, was purchased by Tom Landry (a/k/a *CornerStone Building and Restoration; Benchmark Real Estate*) in 2014, for \$260,000. He renovated; marketed the property to his network of prospective Buyers; then sold it in 2015 for (what to neighbors was/ is still a shocking) \$785,000. The FY22 assessed value of the lot, *alone*, is \$386,600.]

What I do have, however, is a "recent sale" of the property abutting mine, at 28 Willis Street: Although our houses were both built in the mid-1800's; by the same carpenter; and were, *originally*, **identical** in style/ size/ design/ layout; by the time I purchased my house in June 1992, 28 Willis had already undergone numerous/ significant renovations. In May 2016, 28 Willis decided to cash out - after almost **4 years** on the market (there being no demand for houses on *nonconforming* lots), **28 Willis Street** finally sold, in February 2020, for \$395,000 - meanwhile, in July 2021, the assessed value was \$547,100. (Incredulously, \$357,300* of the \$395,000 selling price was, initially, assessed as the "land value" - of a **1850 SF** lot, *as opposed to the actual 1742 SF lot deeded the new Buyer.*) My *functionally obsolete* house, also on a *nonconforming* lot, was assessed \$543,100. (After months of painstaking research and grueling back-and-forth with the Tax Assessor, I managed to get the assessed value of my property reduced to **\$389,000** - which is *still extremely* high, considering the "recent sale price" of 28 Willis, and the amount of money I would have to expend to bring my house up to the same standard.)

From the modest houses on Willis Street, walk down to the highly coveted **126 Eastern Promenade**, where one will find a 5-family brick colonial with a 2 car garage, on a 9444 SF lot - which sold in December 2020 for \$1,900,000, with a FY22 assessed value of \$949,800. (*Regardless* of whatever tax-evading "approach" was used by the Tax Assessor to assign value, this one stands out as being particularly nefarious- especially with the FY22 assessment value of the widely advertised 9444 square feet of protected, unobstructed, 180-degree water view being a relatively meager \$271,000*.)

From: "pati" <triciamarie@maine.rr.com>
 To: "triciamarie@maine.rr.com" <triciamarie@maine.rr.com>
 Cc:
 Bcc:
 Priority: Normal
 Date: Tuesday June 14 2022 11:19:29AM
 Re: Coefficient of Dispersion

Sent: Monday July 12 2021 8:46:11AM

Hi Pati,

Believe it or not, I agree with you. There are lots of different methods and proposals to bring property tax reform to fruition. One of those methods is similar to what you are alluding to - changing an assessed value upon the sale of a property. Something similar to Proposition 13 in California. Another method that I am in full support of is allowing differing tax rates for residential vs. commercial properties. I am also in support of legislation that freezes the amount of taxes a senior citizen is levied. Various legislation has been proposed in Augusta, but nothing ever seems to take hold and garner enough votes to be implemented.

The property tax system dates back to colonial times and there are a lot of arguments to be made in favor of changing or reforming the system. However, until that happens, we are left with the current system as the one in which we need to operate within.

Christopher A. Huff, CMA
 City Tax Assessor
 City of Portland

On Mon, Jul 12, 2021 at 8:11 AM pati <triciamarie@maine.rr.com> wrote:

The **Notice of Assessment Change** acknowledges:

Portland's COD has been steadily increasing over the years as more inequity is introduced.

Indeed. When real estate investors began to take notice of what had long been considered an "undesirable" neighborhood, the City (in 2002?) responded by imposing a "**special assessment**" on property owners - **just on Munjoy Hill** - and property taxes went up - **just on Munjoy Hill** - as tiny in-town lots suddenly became more valuable than the modest houses sitting on them.

Meanwhile, the "inequity" continued to steadily increase, as long-time residents cashed-out and/or were priced-out.

In the explanation provided for the rationale behind the proposed FY22 Property Tax Levy, the reassurance that **the revaluation process does NOT raise new or additional revenues for the City but merely redistributes the overall tax burden so each property owner is paying a fair share** falls flat to those who purchased their homes, on Munjoy Hill, *before* the building/land values flipped. It would probably be safe to say that if a lot is assessed at a disproportionately higher value than the house, the property was purchased long *before* developers swooped in (when the neighborhood was still "working class"); if a building is currently valued at significantly more than the land, it was bought long *after* the 2006 revaluation (with those property owners having arrived adequately prepared to support the acquisition of a multi-million dollar condo, or a \$700,000 "tear-down".)

As since the City's last revaluation process in 2006 most all property values in the City have increased, instead of presuming to redistribute the overall tax burden so each property owner is paying a fair share based on the value of their property, it might be more "equitable" to consider when a property was purchased, as opposed to where.

PARID: 015 E016001
COLE JAMES

45 MONTREAL ST

Assessment History

347658

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$386,600	\$572,000	\$958,600	\$25,000	\$0	\$933,600
2020	\$108,200	\$201,200	\$309,400	\$19,250	\$0	\$290,150
2019	\$108,200	\$201,200	\$309,400	\$16,800	\$0	\$292,600
2018	\$108,200	\$201,200	\$309,400	\$17,800	\$0	\$291,600
2017	\$108,200	\$201,200	\$309,400	\$18,800	\$0	\$290,600
2016	\$108,200	\$201,200	\$309,400	\$15,000	\$0	\$294,400
2015	\$108,200	\$201,200	\$309,400	\$0	\$0	\$309,400
2014	\$108,200	\$61,700	\$169,900	\$10,000	\$0	\$159,900
2013	\$108,200	\$61,700	\$169,900	\$10,000	\$0	\$159,900
2012	\$108,200	\$61,700	\$169,900	\$10,000	\$0	\$159,900

PARID: 015 E002001
BLEECH PATRICIA M

24 WILLIS ST

Assessment History

17504

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$236,000	\$154,400	\$390,400	\$25,000	\$0	\$365,400
2020	\$105,700	\$70,300	\$176,000	\$19,250	\$0	\$156,750
2019	\$105,700	\$70,300	\$176,000	\$16,800	\$0	\$159,200
2018	\$105,700	\$70,300	\$176,000	\$17,800	\$0	\$158,200
2017	\$105,700	\$70,300	\$176,000	\$18,800	\$0	\$157,200
2016	\$105,700	\$70,300	\$176,000	\$15,000	\$0	\$161,000
2015	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000
2014	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000
2013	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000
2012	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000

PARID: 003 C003001**126 EASTERN
PROMENADE****SNYDER ERIC J AND
RENEE LAJEUNESSE
JTS****Parcel**

Parcel ID 003 C003001
 Property Location 126 EASTERN PROMENADE
 Unit
 Living Unit 5
 Land Use Code 15 - 5 TO 10 FAMILY

 Zoning R6
 Land Area (acreage) .2168
 Land Area (square footage) 9444
 Notes 3-C-3-4
 EASTERN PROM 120-126

 9444 SF
 Utilities 1 - ALL PUBLIC

PARID: 003 C003001**SNYDER ERIC J AND RENEE LAJEUNESSE JTS****Sales History**

Date	Price	Grantee	Grantor	Book	Page
12/28/2020	\$1,900,000	SNYDER ERIC J &	TANNER LUCILLE P TRUSTEE	37630	086
11/09/2015	\$0	TANNER LUCILLE P TRUSTEE	TANNER LUCY P	32723	346
03/27/2012	\$0	TANNER LUCY P	FORTIN LUCY P	NCFY12	
11/13/1979	\$0	FORTIN LUCY P		4529	230

PARID: 003 C003001**126 EASTERN PROMENADE****SNYDER ERIC J AND RENEE LAJEUNESSE JTS****Assessment History**

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$271,000	\$678,800	\$949,800	\$0	\$0	\$949,800
2020	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2019	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2018	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2017	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2016	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2015	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400

From: "pati" <triciamarie@maine.rr.com>
To: "triciamarie@maine.rr.com" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday July 8 2022 7:53:05AM
FW: Re: Tyler Technologies

From: "Assessors Office"
To: "pati"
Cc:
Sent: Friday July 16 2021 9:53:11AM
Subject: Re: Tyler Technologies

Received. Someone will respond shortly.
Have a good day.

On Fri, Jul 16, 2021 at 9:44 AM pati <triciamarie@maine.rr.com> wrote:

I had my 15 minute telephone appointment with a representative from Tyler Technologies, on Tuesday, July 13. Although the assessed value of my property has increased 350% since the revaluation in 2006 (due to a disproportionate increase in "land value"), I noticed that my "building value" has also disproportionately increased.

Understanding "fair market value" is determined not just by "location" and "size" of a house - but must also take into consideration condition and amenities - I wanted to point out that while the houses on either side of me have sold numerous times/seen significant improvements since I bought my property in 1992 (while the houses at 22 and 26 Willis now have second floor bathrooms, laundry rooms, shed dormers, and state-of-the-art kitchens, for example, I still have one tiny first floor bathroom that used to be a pantry, my second floor bedrooms have no heat, and a stack washer-dryer, purchased in 1992, remains in my kitchen), my "building value" has, nevertheless, increased in direct proportion to the "renovated" homes on either side of me.

The representative from Tyler Technologies bluntly stated: "I'm in Dayton, Ohio- I've never seen your house", and conceded that the current assessment was based on a recent "aerial view". When I tried to point out that while my house on 24 Willis was constructed around the same time as the house at 26 Willis (1864 and 1866), by the same carpenter, and were built as mirror images of each other (and from the outside still retain a similar look), the interiors are night and day, he told me to contact the assessor's office.

Please advise.

Patricia M. Bleech
24 Willis Street
04101

From: "pati" <triciamarie@maine.rr.com>
To: "triciamarie@maine.rr.com" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday July 8 2022 7:56:01AM
FW: Building Value

Sent: Saturday July 17 2021 10:42:28AM

24 Willis Street (built in 1864)

Single Family

first floor bath/unheated bedrooms

Building Value-

2005: \$ 68,880

2006: \$ 69,590

2007: \$ 70,300

IMPROVEMENTS: none

2021: \$210,500

26 Willis Street (built in 1866/identical to 24 Willis)

Single Family

2nd floor bath/first floor laundry room

Building Value-

2005: \$ 65,310

2006: \$ 67,960

2007: \$ 70,600

IMPROVEMENTS: Deck installed, Kitchen gutted/rebuilt, first floor 1/2 bath added, second floor laundry room, chimney removed/heat pump installed, 2 shed dormers added

2021: \$214,800

23 Willis Street

Single Family

2-car Garage

Shed

Building(s) Value-

2005: \$ 71,080

2006: \$ 91,390

2007: \$111,700

IMPROVEMENTS: full bath installed on first floor

2021: \$238,207

26 Willis Street

Portland, ME 04101

- 2 beds/2 baths
- 1,314 sqft
- 1,742 sqft lot
- \$300 per sqft
- 1880 build
- 1027 days on site

Significant price reduction!!! Rare opportunity to own a single family home one block up from the Eastern Prom with some views of the water. This home offers a bright, updated kitchen with SS Bosch appliances, quartz counter tops and plenty of cabinet space. Large dining room, large living room with views, new 1/2 bath on first floor. Two bedrooms upstairs with full bath, laundry and sitting area. Walk out from the kitchen onto a private patio garden or walk a block down to the Eastern Promenade or a couple of blocks to restaurants and other areas of interest. Don't need to go anywhere to enjoy 4th of July festivities and fireworks!

Sale history

Date	Event	Source	Price
Feb 10, 2020	Sold	MREIS	\$395,000
Dec 11, 2019	Pending	MREIS	\$424,900
Oct 29, 2019	Price Changed	MREIS	\$424,900
Sep 28, 2019	Price Changed	MREIS	\$449,900
Sep 17, 2019	Listed / Active	MREIS	\$475,000
May 16, 2016	Price Changed	MREIS	
May 10, 2016	Listed / Active	MREIS	

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

36 M.R.S. § 841

See Property Tax Bulletin No. 10 for more information

This application must be signed and filed with the municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name of applicant: Patricia M. Bleech
2. Mailing address: 24 Willis St, Portland 04101
3. Property address or map/lot: 24 Willis Street
4. Telephone number for applicant: (207) 712-4482
5. Tax year for which abatement is requested: 2022
6. Assessed valuation of real estate: \$390,400
7. Assessed valuation of personal property: N/A
8. Abatement of real estate valuation requested: \$275,000
9. Abatement of personal property valuation requested: N/A
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes):

(A) While zoning restrictions changed, on Munjoy Hill spurring the development of "luxury" housing, the revaluation failed to note the exponential undesirability of functionally obsolete antique houses on non-conforming lots.

(B) While the legal description in my recorded deed provides for a 1750 SF lot, I continue to be taxed on 1865 SF.

— See Attached —

To the assessing authority of the Municipality of Portland

In accordance with the provisions of 36 M.R.S. § 841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

March 9, 2022
Date

Patricia M. Bleech
Signature of Applicant

A

As the adjacent properties at 24 Willis Street and 28 Willis Street were built within 2 years of each other; by the same carpenter; identical in style, design, size and layout; and as 28 Willis Street sold during the period in which the revaluation was being conducted, I have been afforded the ideal "comparable":

When I purchased 24 Willis Street, in June 1992, there were only 30 amps of electricity and no appliances. Before moving in, I had the house completely rewired, purchased a stove and refrigerator, and installed a clothes washer/dryer in a corner of the kitchen. (I still have/use those same appliances.) Anticipated future improvements included providing heat to the second floor bedrooms; turning the tiny first floor bathroom off the dining room (originally a pantry?) into a laundry room; installing a full bathroom in the second floor; and renovating the designated kitchen space (with only a sink and one cabinet above, it offered absolutely no counterspace; the horsehair plaster walls had been covered over with cheap/dark paneling; and a drop ceiling had been installed over 12"x12" tiles that had been installed over the original plaster ceiling).

In comparison: By June 1992, 28 Willis had already seen significant improvement- asbestos ceiling tiles had been removed and lead paint eradicated; kitchen was renovated, with countertops and built-in cabinets; heat and plumbing had been installed on the second floor, along with a full bathroom; the 2 small second floor bedrooms in the front of the house had been combined, and the ceiling raised, to allow for headspace, storage, and room for a double bed.

In the summer of 2016, 28 Willis put her house on the market: but she did not receive *any* offers. In consideration of the negative feedback given by potential buyers, 28 Willis went back to work: completely gutting the kitchen, to add more counterspace, cabinets, and state-of-the-art appliances; replacing a kitchen window with glass sliders, opening onto a new deck; knocking out a wall between the kitchen and dining room, to allow for more a functional cooking-eating space; turning the laundry room off the dining room into a half-bath; and installing a clothes washer/dryer on the second floor.

When **28 Willis** re-listed her property in the early fall of 2019, it finally sold, in February 2020, for **\$395,000.** *

By comparison: 24 Willis *still* has no heat or plumbing on the second floor; the only bathroom is *still* on the first-floor, accessible from the dining room; the kitchen was never renovated (*still* no storage or counterspace), and the stack washer/dryer is *still* in the corner. Furthermore, the bedrooms might be considered "illegal", today, as the windows in the 2 bedrooms on the front/second story open 10 inches from the floor, and the skylights in the back bedroom are a 57" reach. Clearly - based on the recent \$395,000 selling price of 28 Willis Street - a considerable amount of time, money and effort would need to be expended before **24 Willis** might even come *close* to its current assessed value of **\$390,400.**

4'x6'

[* Between February and December 2020, the new owner of 28 Willis did even more work: the front chimney was removed, thereby enlarging the living room and upstairs bedroom; a heat pump was installed; 2 shed dormers were added in the back of the house; and the roof was replaced. The FY22 assessed value of 28 Willis is \$450,600.]

B

SHORT FORM WARRANTY DEED

FRED M. HAYMAN, JR. and NANCY A. HAYMAN, both of Portland, Cumberland County, Maine, FOR CONSIDERATION PAID, grant to PATRICIA M. BLEECH, whose mailing address is 38 Middlesex Road, Topsham, Maine, 04086, with WARRANTY COVENANTS, certain real property, together with any improvements thereon, located at Willis Street, Cumberland County and State of Maine, more particularly bounded and described as follows:

A certain lot or parcel of land, with the buildings thereon, numbered ~~24~~ Willis Street, situated in said City of Portland, lying on the westerly side of said Willis Street, bounded and described as follows:

Commencing at the most northerly corner of a lot of land sold by Moses Gould to Asa B. Russell, July 25, 1866; thence northwesterly by said line of Willis Street thirty-five (35) feet; thence from these two bounds to extend southwesterly at right angles from Willis Street and adjoining said Russell's land fifty (50) feet to Lot No. 33 as delineated on A.P. Marshall's Plan of Lots on Montreal and Walnut Streets, made for said Gould and recorded in the Cumberland County Registry of Deeds, Plan Book 1.

Being the same premises conveyed to the Grantors herein by deed from Fred M. Hayman, Sr. dated April 10, 1981, and recorded in the Cumberland County Registry of Deeds in Book 4765, Page 208.

WITNESS our hands and seals this 4th day of June, 1992.

WITNESS:

[Signature]
Name:

Fred M. Hayman, Jr.
Fred M. Hayman, Jr.

[Signature]
Name:

Nancy A. Hayman
Nancy A. Hayman

State of Maine
Cumberland, ss.

June 4, 1992

PERSONALLY APPEARED the above-named Fred M. Hayman, Jr. and Nancy A. Hayman and acknowledged the foregoing instrument to be their free act and deed.

SEAL

Recorded
Cumberland County
Registry of Deeds
65-05/92 10:48:51AM
Robert P. [Signature]
Register

Before me,

[Signature]
Notary Public/Attorney-at-Law
Print Name: 10-21-92

673-KLP
BLEECH DEED

MAINE REAL ESTATE TAX PAID

**CITY OF PORTLAND**389 CONGRESS ST
PORTLAND, ME 04101

For the fiscal year July 01, 2021 to June 30, 2022

BILL #: 51410
ACCOUNT #: 10899
PARCEL ID #: 015-E-002-001
LOCATION: 24 WILLIS STBLEECH PATRICIA M
24 WILLIS ST
PORTLAND, ME 04101Owner of Record as of: April 1, 2021
BLEECH PATRICIA M**CURRENT BILL RATE DISTRIBUTION**

SCHOOL	6.450	\$2,347.80
COUNTY	0.470	\$171.08
MUNICIPAL	6.070	\$2,209.48
TOTAL	12.990	\$4,728.36

**THIS IS THE ONLY BILL
YOU WILL RECEIVE**

Assessed Property Description:

15-E-2
WILLIS ST 24
1865 SF

Acres: 0.043

FY22 REAL ESTATE TAX BILL**BILLING INFORMATION**

LAND VALUE	\$234,600
BUILDING VALUE	\$154,400
TOTAL VALUE	\$389,000
EXEMPTIONS	\$25,000
TAXABLE VALUE	\$364,000
TAX RATE	12.990
TOTAL TAX	\$4,746.55
PAYMENTS/CREDITS	\$4,746.55
ABATEMENT/ADJUST	\$18.19
TAX DUE	-\$18.19

DATE DUE	AMOUNT DUE
10/22/2021	-\$9.10
03/18/2022	-\$9.09

INTEREST AT 6% PER ANNUM CHARGED BEGINNING 10/23/2021 AND 03/19/2022.**TAXPAYER'S NOTICE**Per State law, the ownership and valuation of all real estate and personal property subject to taxation shall be fixed as of April 1st.
For this tax bill, that date is April 1, 2021.**IF THIS PROPERTY HAS BEEN TRANSFERRED, PLEASE FORWARD A COPY OF THIS BILL TO THE NEW OWNER.
THIS IS ONLY FOR THE CURRENT FISCAL YEAR****INFORMATION****Without State Aid for Education, Homestead and BETE Exemption Reimbursement and State Revenue Sharing, your taxes would be 18.2% higher. The current City and School bonded indebtedness is \$369,164,246.**
For information regarding changes or valuations, please contact the Assessor's Office at (207) 874-8486. Information regarding payments, interest, lien cost charges, and/or refunds, please contact the Treasury Office at (207) 874-8490.**REMITTANCE INSTRUCTIONS****THIS IS THE ONLY BILL YOU WILL RECEIVE. THIS BILL INCLUDES TWO (2) PAYMENT VOUCHERS.**Please make check or money order payable to City of Portland and mail to:**City of Portland Treasury
PO Box 16050
Lewiston, ME 04243-9533**For payments in person, please go to the Treasury Office located in Room 102 of City Hall.
If your bank or mortgage company pays your taxes, please review and forward a copy of this bill to them.**FY22 REAL ESTATE TAX BILL**THIS STUB MUST BE RETURNED WITH YOUR SECOND PAYMENT**CITY OF PORTLAND TREASURY
PO Box 16050
LEWISTON, ME 04243**BILL #: 51410
ACCOUNT #: 10899
PARCEL ID #: 015-E-002-001INTEREST AT 6% CHARGED
BEGINNING 03/19/2022

DATE DUE	AMOUNT DUE
03/18/2022	-\$9.09

BLEECH PATRICIA M

AMOUNT PAID \$ _____

208202220005141092600000009092

ATTACHMENT 2

On my Application for Abatement of Property Taxes (dated March 9, 2022) I noted: *While the legal description in my recorded deed provides for a 1750 SF lot, I continue to be taxed on 1865 SF.*

Although I had previously pointed this out to the Tax Assessor, his arbitrary (inconclusive) responses ranged from: telling me the properties at 20, 22, 24 and 28 Willis Street had all, at some point, been given extra (albeit unrecorded) land; stating Maine does not *have any laws that say you must be assessed only for the land described in your deed*; suggesting I *use the measuring tool on our property records website, overlay the aerial image and clearly see your lines are longer than 50'*; to: declaring the *burden of proof* is on me.

(Even though I have a duly recorded deed that clearly identifies a 35' x 50' lot, I had been telling Mr. Huff, *all along*, that I would **gladly accept** the "extra" land - on which I have been paying taxes for 30 years.)

All I want is a revised legal description, so I can file a corrective deed. (So why won't the City clear this up, once and for all, and simply order a survey? Might opening that can of worms reveal Code Enforcement was lax in issuing permits, resulting in investors having made improvements on land they don't legally own?)

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday July 15 2022 11:26:48AM
RE: survey ALL parcels

From: "Christopher Huff"

To: "pati"
Cc:
Sent: Thursday December 9 2021 9:02:30AM
Subject: Re: Recorded LAND vs Recorded Land PLAN

Yes, sorry, I did misspeak. To clarify, staff is searching the archive vault for recorded and unrecorded land surveys that have been conducted over the years in an effort to determine where the difference came into play between the legal description of the deed, the 1884 (or any other) plan and tax maps. To further clarify, if a property owner or other entity submits to us a signed and stamped survey from a licensed surveyor or engineer that differs from what the tax record lists, we will change our records to reflect that survey square footage, regardless of what the deed for the parcel may state. When plans are recorded in the Registry of Deeds, we receive copies of them and will make these changes as warranted. When plans are unrecorded, like with your former neighbor, we are not always able to get copies of them if they are not provided or submitted to the City in some way.

The discrepancy between your deed square footage and the tax map square footage is not a unique situation. You could easily settle the issue by having a survey done. Since that is not an option and **because this is affecting multiple parcels, I am pushing for the City to do that survey. However, I am not the decision maker for that call. Those that are would like to conduct their due diligence research and see what plans and records can be found.** Once definitive evidence manifests that the tax map square footage of your parcel is incorrect, I'll happily make that change.

From: "pati"
To: "Christopher Huff"
Sent: Thursday July 22 2021 3:34:45AM
Subject: Re: Land Value

I have Plan Book #5/Page #15 (dated 10.24.1884) in front of me, and can see where you got the 1865 figure-problem is, that doesn't correspond with the 35'x 50' parcel of land described in my deed (Book 10098/Page 294). In fact, **none** of the figures on **Page #15** correspond with the lot sizes described in the Willis Street deeds:

28 Willis: **1850** (deeded 33' "more or less" x 50')
26 Willis: mailing address used by 28 Willis (?)
24 Willis: **1865** (deeded 35'x50')
22 Willis: **1879** (deeded 35'x50')
20 Willis: **1361** (deeded 25'x50')

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday June 17 2022 12:04:05PM
RE: You can't be serious.....

From: "pati"

Sent: Thursday December 9 2021 1:24:33PM
Subject: You can't be serious.....

- 1) Law or no law, there is/never was cause/need for a "corrective deed", as the metes and bounds of the legal description contained in my deed (and those of my abutting neighbors) have never been altered.
- 2) The "actual physical area that is the curtilage of (my) parcel" would be the same for 20, 22 and 28 Willis Street- nevertheless, per the "Plan" of 1884, our properties showed an increase in lot size of widely varying amounts. (This means either: a) we've been paying taxes on "extra land" doesn't exist; b) we've been contributing to the tax payments of land owned by 42 Walnut and/or 45 Montreal Street; and/or c) the City has been taxing us *all* for the same land.)
- 3) I'm not a lawyer (or a tax assessor), but I'd wager that the "1 year abatement" of taxes applies to properties that were assigned an inflated/otherwise inappropriate assessment- not to people who have been paying taxes on properties that don't exist. (see #2) Although you said Maine does not have any laws that say you must be assessed only for the land described in your deed, common sense tells me the absence of such a law does **not** authorize a City to randomly assign lot sizes.
- 4) Maine Law certainly does **not** state (or anywhere imply) that it is the burden of a property owner to prove a negative! What it does state, however, is that in order for a property's legal description to be valid, the metes and bounds must meet. My recorded deed covers that criteria (and all of the others) - Plan Book 5/Page 15 does not. Therefore, the burden would be on the CITY to show where the parameters of my (alleged) 1,865 lot lie! (See #3)

From: "Christopher Huff"
To: "pati"
Cc:
Sent: Thursday December 9 2021 12:04:04PM
Subject: Re: What am I missing??

I am not trying to distract you, Pati.

In many states, when a survey is conducted that changes or alters the metes and bounds of the legal description contained within a deed, a corrective deed is required to be recorded to match the survey measurements and make reference to that survey. There are also laws that exist for similar issues surrounding the listed square footage on tax records and specifically identifying deeds by their Parcel ID or tax map reference. Maine has none of these in place, nor does Maine have any laws that say you must be assessed only for the land described in your deed.

The survey that is needed here is not to just have a surveyor come out and mark 4 points that measure 35' x 50' on your parcel. If they did this, there would be extra area on the front or back as you can use the measuring tool on our property records website, overlay the aerial image and clearly see that your side lines are longer than 50'. A survey of all surrounding parcels on your block is really what is needed. While your deed, containing a copied legal

description from back to 1865, may specify 35' x 50', the actual physical area that is the curtilage of your parcel is clearly more than this. The 1884 plan (and perhaps later plans) may have accounted for this but it would not have been required to record a corrective deed.

I have no authority to authorize reimbursement of your survey fees nor do I have a budget that allows for it. In regards to an abatement of taxes that would be overpaid, 1 year is the maximum by law that I am able to abate. If the resolution to this, Pati, is that I end up adjusting your land size to that of your deed, I will make that abatement. I am, however, unconvinced at this point that the 1,865 sq. ft. listed as the lot size for your parcel is incorrect. And Maine law makes very clear that the burden to prove otherwise is on the property owner.

Christopher A. Huff, CMA
City Tax Assessor
City of Portland

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday July 8 2022 11:19:41AM
RE: Burden of Proof

From: "pati"
To: "Christopher Huff"
Cc:
Sent: Friday December 10 2021 10:40:26AM
Subject: Burden of Proof

In one email you say I can clear this all up by ordering survey; in the next, you claim a survey won't be good enough, because of the fences my neighbors at 22 and 28 Willis Street installed along the side lines of my house. ? [Of note: None of the fences are mine; none of the fences were installed with my prior approval/expressed permission; and none of the fences meet/otherwise enclose my property.]

As you go on to say you are unconvinced at this point that the 1,865 sq. ft. listed as the lot size for your parcel is incorrect. And Maine law makes very clear that the burden to prove otherwise is on the property owner, I want to make it **very clear** I that I have no intention of trying to fight City Hall.

In fact (as I said before), I will **gladly accept** any/all of the land on which I have been paying taxes, for the past 30 years - but in order to file a "corrective deed" (The State of Maine may not require it, but I want to make certain my deed matches the tax description), I will need a legal (metes and bounds) description of the 1,865 parcel the City claims I own. How soon might I get that?

Patricia M. Bleech
24 Willis Street
Portland 04101

From: "Christopher Huff"
To: "pati"
Cc:
Sent: Thursday December 9 2021 12:04:04PM
Subject: Re: What am I missing??

I am not trying to distract you, Pati.

In many states, when a survey is conducted that changes or alters the metes and bounds of the legal description contained within a deed, a corrective deed is required to be recorded to match the survey measurements and make reference to that survey. There are also laws that exist for similar issues surrounding the listed square footage on tax records and specifically identifying deeds by their Parcel ID or tax map reference. Maine has none of these in place, nor does Maine have any laws that say you must be assessed only for the land described in your deed.

The survey that is needed here is not to just have a surveyor come out and mark 4 points that measure 35' x 50' on your parcel. If they did this, there would be extra area on the front or back as you can use the measuring tool on our property records website, overlay the aerial

image and clearly see that your side lines are longer than 50'. A survey of all surrounding parcels on your block is really what is needed. While your deed, containing a copied legal description from back to 1865, may specify 35' x 50', the actual physical area that is the curtilage of your parcel is clearly more than this. The 1884 plan (and perhaps later plans) may have accounted for this but it would not have been required to record a corrective deed.

I have no authority to authorize reimbursement of your survey fees nor do I have a budget that allows for it. In regards to an abatement of taxes that would be overpaid, 1 year is the maximum by law that I am able to abate. If the resolution to this, Pati, is that I end up adjusting your land size to that of your deed, I will make that abatement. I am, however, unconvinced at this point that the 1,865 sq. ft. listed as the lot size for your parcel is incorrect. And Maine law makes very clear that the burden to prove otherwise is on the property owner.

Christopher A. Huff, CMA

City Tax Assessor

City of Portland

On Thu, Dec 9, 2021 at 11:11 AM pati <triciamarie@maine.rr.com> wrote:

You keep saying the City would change its records to reflect a licensed surveyor's square footage, although: a) the City doesn't require surveys to record deeds/levy tax; and b) the surveyors use the legal description in recorded deeds (*not* plans) to determine "where" square footage lies- not "how much". We keep going around in circles. (Or are you just trying to distract me?)

As my deed meticulously describes a 35' x 50' foot lot, while I am being taxed on an **undefined** 1,865 square foot lot, it would be the City's burden to show where the discrepancy lies. But as you say I, myself, can "easily settle" the issue by having a survey done, how about I order one: If it turns out the City has been wrong, the City reimburses me for the survey and refunds me 30 years of property tax overpayments - with interest - and updates the tax records of the abutting/affected properties. If, in fact, I do own an 1,865 square foot lot, the City can alert property owners that their deeds have been recorded in error, and urge everyone to go back to their attorneys/title companies to correct the mistakes/file new documents?

ATTACHMENT 3

When a Buyer purchases a "property", it is, to my understanding, up to the Tax Assessor to determine how much of the selling price should be attributed to "land" and how much to "building" value - then, *everyone's* property taxes are adjusted to reflect the new standard. So, *regardless* of whether one recently bought a new luxury condominium, or purchased a functionally obsolete antique house back when Munjoy Hill was considered derelict, all were (allegedly) taxed using the same (suspect) base lot value methodology, whereby:

**Base Lot "Size" is 4500 square feet and Base Lot "Value" is \$405,000; from there-
Add \$9 for every square foot over 4500; Deduct \$18 for every square foot under 4500**

The premise of that base lot value methodology is flawed, in that while the "**average**" lot size of a property purchased by *developers* (with the house, subsequently, demolished) *might* be **4500 SF**, the "**median**" lot size on Munjoy Hill was previously determined to be **2000 SF** - and zoning restrictions were correspondingly changed. So not only does using 4500 SF as the base lot size serve to *lower* a *developer's* property tax bill, but, it shifts a heavier/disproportionate tax burden onto the wider majority of homeowners. (Note the example of 28 Willis Street, in Attachment 1: *While the Buyer purchased the property, in February 2020, for \$395,000, that base lot methodology had him paying \$357,300 for the lot, alone.*)

Simply looking at the **wildly divergent** land assessment values in just my block of Willis-Montreal-North-Walnut Streets would be enough to compel anyone to question the legitimacy of the so-called "fair and equitable" tax assessments: Why is 107 North Street, with a 2195 SF lot *at the corner of a busy 4-way intersection*, assessed **\$363,500**, while a back door neighbor, at 46 Walnut Street, is assessed \$281,500 for a lot more than **three times** the size? Explain why 45 Montreal Street with a 3476 SF lot is assessed \$386,600, while the similar-sized 3456 SF abutting back yard at 42 Walnut Street is assessed \$131,700 *less*. Then there's me, at 24 Willis Street, with a **nonconforming** 1750 SF lot assessed \$236,000, while a neighbor at 54 Walnut Street, just 4 houses up, is assessed \$213,700 - for a **buildable** lot almost **twice the size**. (Not to mention the incongruity noted in Attachment 1, of the 9444 square feet of *protected/unobstructed 180-degree water view*, at 126 Eastern Promenade, that is assessed **\$271,000** .)

Finally, as the Tax Assessor persisted in reiterating the (egregious/grossly misleading) narrative that *everyone* would *finally* be paying their "fair share" (albeit with only 1/3 of the City's homeowners seeing an increase in their property tax bills), I decided to compare assessment histories of properties off the peninsula- back to when Munjoy Hill was considered undesirable, and people preferred to purchased homes in safer family-friendly neighborhoods. I discovered the assessed land values on Munjoy Hill were *always* **significantly** higher than properties in other neighborhoods - an "inequity" that only became more pronounced in FY22. [I used 31 Kenwood Street in the Oakdale neighborhood as an example, because: a) at 5998 SF, the lot has *always* been buildable; b) it is the Mayor's property; and c) I have to wonder about a "conflict of interest" when a policy maker's push to increase property taxes in one neighborhood would, effectively, serve to reduce her own.]

23 Willis Street
Land: 6595 SF
Assessment: \$423,800

WILLIS

24 Willis Street
Land: 1750 SF
Assessment: \$236,000

41 Montreal Street
Land: 2500 SF
Assessment: \$310,000

42 Walnut Street
Land: 3456 SF
Assessment: \$254,900

45 Montreal Street
Land: 3476 SF
Assessment: \$386,600

44 Walnut Street
Land: 3456 SF
Assessment: \$254,900

49 Montreal Street
Land: 3440 SF
Assessment: \$385,900

46 Walnut Street
Land: 6896 SF
Assessment: \$281,500

54 Walnut Street
Land: 3200 SF
Assessment: \$213,700

107 North Street
Land: 2195 SF
Assessment: \$363,500

42 Montreal Street
Land: 2500 SF
Assessment: \$310,000

10 Willis Street
Land: 3785 SF
Assessment: \$329,400

MONTREAL

WALNUT

NORTH

From: "pati" <triciamarie@maine.rr.com>
To: "triciamarie@maine.rr.com" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday July 8 2022 7:56:41AM
FW: Land Value

From: "pati"
To: "Chuff@portlandmaine.gov"
Cc:
Sent: Saturday July 17 2021 7:34:41AM
Subject: Land Value

Please explain:

24 Willis Street

Acres: .04

Land Value-

2005: \$ 30,240

2006: \$ 67,970

2007: \$105,700

2021: \$357,600

23 Willis Street

Acres: .15

Land Value-

2005: \$ 37,490

2006: \$ 74,550

2007: \$111,600

2021: \$423,800

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday July 8 2022 11:56:58AM
RE: "Flawed" methodology

From: "Christopher Huff"
To: "pati"
Cc:
Sent: Monday July 26 2021 8:57:11AM
Subject: Re: Land Value

It was developed based on a combination of **vacant land sales** and using a land allocation method on improved sales.

On Mon, Jul 26, 2021 at 8:47 AM pati <triciamarie@maine.rr.com> wrote:

I meant, explain how you came up with that "*formula*".

From: "Christopher Huff"
To: "pati"
Cc:
Sent: Monday July 26 2021 8:36:39AM
Subject: Re: Land Value

Hi Pati,

Same formula:

The base lot value is \$405,000 for the first 4500 square feet.
Each square foot above this base lot size of 4,500 is valued at \$9 additional.
Each square foot below this base lot size of 4,500 is valued at an \$18 reduction.

37 Montreal St - 7,167 square feet
First 4500 sq. ft. at \$405,000
Remaining 2,667 sq. ft. at \$9 = \$24,003
 $\$405,000 + \$24,003 = \$429,003$ or an assessed value of \$429,000 rounded

On Mon, Jul 26, 2021 at 8:20 AM pati <triciamarie@maine.rr.com> wrote:

Please explain (again) why the developer who plans to build a **4-story/9 unit apartment complex** at the corner of Willis and 37 Montreal Street is being taxed **\$429,000** for his .1645 acre lot, while, across the street at 24 Willis, I'm being taxed **\$357,600** for my .04 acre (unbuildable) lot.

From: "pati" <triciamarie@maine.rr.com>
To: "triciamarie@maine.rr.com" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Tuesday June 14 2022 11:27:57AM
Re: Land Value

On Mon, Jul 26, 2021 at 10:26 AM pati <triciamarie@maine.rr.com> wrote:

No, my 1,750 square foot lot would not sell for \$357,600:

- 1) It's unbuildable;
- 2) It's "historic"; and
- 3) With a 7,167 square foot buildable lot across the street going for \$429,000, the comps wouldn't support that price.

From: "Christopher Huff"
To: "pati"
Cc:
Sent: Monday July 26 2021 10:20:44AM
Subject: Re: Land Value

It's the same value methodology for the two lots. If your lot was vacant and you put it up for sale today, it would sell for more than \$357,600.

If you feel the value is not correct, you have every right to appeal it. Present an appraisal and we'd be more than happy to review it.

Christopher A. Huff, CMA
City Tax Assessor
City of Portland

On Mon, Jul 26, 2021 at 9:58 AM pati <triciamarie@maine.rr.com> wrote:

With the "average lot size" on Munjoy Hill so small, why not charge by the square foot? According to the existing "formula":

- ~ The developer at 37 Montreal, with 7,167 square feet of vacant land, is currently assessed \$429,000- or **\$60 per square foot**.
- ~ Meanwhile, the homeowner across the street, at 24 Willis, with a 1,750 square foot (unbuildable) lot, is assessed \$357,600- or **\$204 per square foot**.

Again: How is this even close to equitable?

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday June 17 2022 11:49:15AM
Re: Final Question

Sent: Wednesday August 4 2021 8:55:04AM

Thanks for your email Pati. The base lot value is different for the neighborhood you are comparing with yours. Again, this is based on sales. That's the rationalization.

Christopher A. Huff, CMA
City Tax Assessor
City of Portland

On Wed, Aug 4, 2021 at 7:48 AM pati <triciamarie@maine.rr.com> wrote:

Still obsessing... (Frankly, I might not have paid as close attention if you hadn't, repeatedly, gone on record to assure homeowners that while *everyone's* property value has increased since the last valuation, only 1/3 of us will see an increase in their property taxes... Huh?)

One of the problems with the "base lot value method" (as I mentioned before) was in using 4,500 square feet as the "base lot size", when a buildable lot on Munjoy Hill is only 2,000 square feet. From that flawed premise, those with more than 2 buildable lots (i.e., attractive to developers) pay exponentially less than \$90 per square foot, while those with less than a 2,000 square foot lot (i.e., worthless to real estate investors) pay *exorbitantly* more.

And to the argument that it wouldn't have been so bad if Portland had more frequent valuations, I say that *still* wouldn't negate the "fact" that those of us on Munjoy Hill have *always* been taxed disproportionately more than our Portland neighbors:

24 Willis Street
Land: 1,750 square feet
Assessed Value-
2005: \$ 30,240
2006: \$ 67,970
2007: \$105,700

2021: \$357,500

31 Kenwood Street
Land: 5,998 square feet
Assessed Value-
2005: \$ 30,870
2006: \$ 58,990
2007: \$ 87,100

2021: \$ 92,600

How do you rationalize this?

~pati

**Real Estate
Assessment History**

Owner

Parcel ID

24 Willis

BLEECH PATRICIA M

015-E-002-001

YearSortable	Land ValueSortable	Building ValueSortable	Personal ValueSortable	Tota
	1750 SF			
2022	234600	154400	0	3890
2021	105700	70300	0	1760
2020	105700	70300	0	1760
2019	105700	70300	0	1760
2018	105700	70300	0	1760
2017	105700	70300	0	1760
2016	105700	70300	0	1760
2015	105700	70300	0	1760
2014	105700	70300	0	1760
2013	105700	70300	0	1760
2012	105700	70300	0	1760
2011	105700	70300	0	1760
2010	105700	70300	0	1760
2009	105700	70300	0	1760
2008	105700	70300	0	1760
2007	105700	70300	0	1760
2006	67970	69590	0	1375
2005	30240	68880	0	9912
2004	30240	68880	0	9912
2003	30240	68880	0	9912
2002	30240	68880	0	9912
2001	28800	65600	0	9440
2000	25920	59040	0	8496
1999	25920	59040	0	8496

**Real Estate
Assessment History**

Owner

Parcel ID

31 Kenwood

SNYDER COLIN E &

081-G-009-001

YearSortable	Land ValueSortable	Building ValueSortable	Personal ValueSortable	Total
	5998 SF			
2022	92600	397000	0	489600
2021	87100	204000	0	291100
2020	87100	204000	0	291100
2019	87100	204000	0	291100
2018	87100	204000	0	291100
2017	87100	204000	0	291100
2016	87100	204000	0	291100
2015	87100	204000	0	291100
2014	87100	204000	0	291100
2013	87100	204000	0	291100
2012	87100	204000	0	291100
2011	87100	204000	0	291100
2010	87100	204000	0	291100
2009	87100	204000	0	291100
2008	87100	204000	0	291100
2007	87100	204000	0	291100
2006	58990	162700	0	221690
2005	30870	109520	0	140390
2004	30870	109520	0	140390
2003	30870	109520	0	140390
2002	30870	109520	0	140390
2001	29400	104300	0	133700
2000	26460	93870	0	120330
1999	26460	93870	0	120330

Real Estate Assessment History

Owner 49 WATERVILLE STREET LLC

Parcel ID 016-I-008-001

YearSortable	Land ValueSortable	Building ValueSortable	Personal ValueSortable	Total
2022	370700	0	0	370700
2021	154900	0	0	154900
2020	154900	0	0	154900
2019	154900	0	0	154900
2018	154900	0	0	154900
2017	15800	0	0	15800
2016	15800	0	0	15800
2015	15800	0	0	15800
2014	15800	0	0	15800
2013	15800	0	0	15800
2012	15800	0	0	15800
2011	15800	0	0	15800
2010	15800	0	0	15800
2009	15800	0	0	15800
2008	15800	0	0	15800
2007	15800	0	0	15800
2006	9900	0	0	9900
2005	3990	0	0	3990
2004	3990	0	0	3990
2003	3990	0	0	3990
2002	3990	0	0	3990
2001	3800	0	0	3800
2000	3420	0	0	3420
1999	3420	0	0	3420

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday June 17 2022 11:58:35AM
Re: Final Question

On Wed, Aug 4, 2021 at 5:27 PM pati <triciamarie@maine.rr.com> wrote:

Sorry to have troubled you- but I'm inclined to ask a question (as many times/in as many different ways as I might be pushed) until I get a logical answer. So, if you'd please explain:

Why have the four non-buildable lots in the 20-28 block of Willis Street *always* been taxed at a *significantly* higher price, per square foot, than any other parcel in *all* of Portland?

Sent: Wednesday August 4 2021 11:43:05AM

Pati,

126 Eastern Promenade is a commercial parcel, as it is 5 units or more. This parcel is valued on the income approach, not a cost approach like residential parcels. You are comparing properties that are not an apples-to-apples comparison. I understand your complaints in regards to land valuation and I have done my best to provide answers. Your daily mass emails are not helping in any way.

Christopher A. Huff, CMA
City Tax Assessor
City of Portland

On Wed, Aug 4, 2021 at 11:24 AM pati <triciamarie@maine.rr.com> wrote:

I figured the "base lot value" for this *gorgeous* spot on the Eastern Prom would be "different" than mine... and, of course, the selling price (\$1,900,000 last December) is significantly higher than any sale (recent or otherwise) on my block... So... how do you "rationalize" this:

126 Eastern Promenade
Land: 9,444 square feet
Assessed Value-
1999: \$ 63,180
2005: \$ 73,710
2006: \$104,360
2007: \$135,000

2021: \$357,500

Reduced!
\$271,000

PARID: 015 E002001
BLEECH PATRICIA M

24 WILLIS ST

Assessment History

1750 SK

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$236,000	\$154,400	\$390,400	\$25,000	\$0	\$365,400
2020	\$105,700	\$70,300	\$176,000	\$19,250	\$0	\$156,750
2019	\$105,700	\$70,300	\$176,000	\$16,800	\$0	\$159,200
2018	\$105,700	\$70,300	\$176,000	\$17,800	\$0	\$158,200
2017	\$105,700	\$70,300	\$176,000	\$18,800	\$0	\$157,200
2016	\$105,700	\$70,300	\$176,000	\$15,000	\$0	\$161,000
2015	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000
2014	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000
2013	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000
2012	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000

PARID: 003 C003001
SNYDER ERIC J AND RENEE LAJEUNESSE JTS

126 EASTERN PROMENADE

Assessment History

9444 SK

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$271,000	\$678,800	\$949,800	\$0	\$0	\$949,800
2020	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2019	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2018	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2017	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2016	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2015	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2014	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2013	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2012	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400

126 Eastern Promenade

PORTLAND

- 5 units
- 5 total beds
- 4,126 sq.ft.
- 0.22 acres

\$1,900,000

- property type Multi-Family
- class Multi-Family
- style Colonial
- year built 1900
- listing office Benchmark Real Estate
- selling office Benchmark Real Estate

One of the best views on the Eastern Seaboard awaits from this stately and stunning Eastern Promenade property. This is one of just a few remaining properties on the promenade that hasn't been converted to condos. Originally built as a single-family, the grand proportions and lovely period architectural details remain. **The quality of construction and level of maintenance are second to none** and provide a stable and suitable foundation from which to build your dream. Whether buying and running as a multi-family, converting to condos, eliminating units to create a single-family or remarkable owner-occupied multi, the possibilities are endless. Located on the very crown of the Promenade, **the 180-degree views are protected, unobstructed and *spectacular***. The **9,444 sf lot*** offers many opportunities for expansion, a separate structure and up to 13 individual units. Currently a *well-maintained and updated 5 unit*.

FY22 Assessment: \$271,000*

From: "pati" <triciamarie@maine.rr.com>
 To: "pati" <triciamarie@maine.rr.com>
 Cc:
 Bcc:
 Priority: Normal
 Date: Tuesday June 14 2022 11:54:05AM
 RE: Willis-Walnut-North

On Thu, Dec 16, 2021 at 9:18 AM pati <triciamarie@maine.rr.com> wrote:

As I first pointed out on July 17 (see below), the properties in the 20-28 block of Willis Street have, historically, been assessed disproportionately *more* than abutting property owners. When I initially got in contact with you, the FY22 assessment for my (alleged) taxable 1,865 square foot lot was \$357,600, while the abutting 3,456 square foot lot at 42 Walnut Street was (still is) assessed at \$254,900. (FYI: **Plan Book 5/Page 15** has "3661" written on what is 42 Walnut Street, and "2910" on 44 Walnut Street- meanwhile, *both* of those properties are/have been taxed on 3,456 square foot lots- which is consistent with the legal description recorded in their deeds.)

I also noticed that although 42 Walnut Street (deeded 40' x 86.4') and 45 Montreal Street (deeded 40' x 86') have similar lot sizes and had, historically, been assessed the same amount in land value, 42 Walnut Street *now* has a land assessment value of \$254,900, while 45 Montreal Street's lot is assessed at \$386,600. How do you account for this?

Finally (as I said many times before...), I'll gladly accept the land on which I have been paying taxes for 30 years- but even at 1,865 square feet, I have been/am still paying disproportionately more than neighbors. Am I entitled to a refund? (Or is that something I would need to run by a lawyer...?)

Patricia M. Bleech
 24 Willis Street
 Portland 04101

From: "pati"
 To: "Chuff@portlandmaine.gov"
 Cc:
 Sent: Saturday July 17 2021 7:34:41AM
 Subject: Land Value

Please explain:

24 Willis Street
Acres: .04
 Land Value-
 2005: \$ 30,240
 2006: \$ 67,970
 2007: \$105,700

 2021: \$357,600

23 Willis Street
Acres: .15
 Land Value-
 2005: \$ 37,490
 2006: \$ 74,550
 2007: \$111,600

 2021: \$423,800

**Real Estate
Assessment History**

Owner

Parcel ID

42 Walnut
SMITH TIMOTHY M &

015-E-006-001

YearSortable	Land ValueSortable 3456 SF	Building ValueSortable	Personal ValueSortable	Total
2022	254900	237000	0	4919
2021	108200	107500	0	2157
2020	108200	107500	0	2157
2019	108200	107500	0	2157
2018	108200	107500	0	2157
2017	108200	107500	0	2157
2016	108200	107500	0	2157
2015	108200	107500	0	2157
2014	108200	107500	0	2157
2013	108200	107500	0	2157
2012	108200	107500	0	2157
2011	108200	107500	0	2157
2010	108200	107500	0	2157
2009	108200	107500	0	2157
2008	108200	107500	0	2157
2007	108200	107500	0	2157
2006	70430	89610	0	1600
2005	32660	79060	0	1117
2004	32660	79060	0	1117
2003	32660	79060	0	1117
2002	32660	79060	0	1117
2001	31100	75300	0	1064
2000	27990	67770	0	9576
1999	27990	67770	0	9576

**Real Estate
Assessment History**

Owner

Parcel ID

45 Montreal

COLE JAMES

015-E-016-001

YearSortable	Land ValueSortable	Building ValueSortable	Personal ValueSortable	Total
	3476 SF			
2022	386600	572000	0	9586
2021	108200	201200	0	3094
2020	108200	201200	0	3094
2019	108200	201200	0	3094
2018	108200	201200	0	3094
2017	108200	201200	0	3094
2016	108200	201200	0	3094
2015	108200	61700	0	1699
2014	108200	61700	0	1699
2013	108200	61700	0	1699
2012	108200	61700	0	1699
2011	108200	61700	0	1699
2010	108200	61700	0	1699
2009	108200	61700	0	1699
2008	108200	61700	0	1699
2007	108200	61700	0	1699
2006	70430	51540	0	1219
2005	32660	41370	0	7403
2004	32660	41370	0	7403
2003	32660	41370	0	7403
2002	32660	41370	0	7403
2001	31100	39400	0	7050
2000	27990	35460	0	6345
1999	27990	35460	0	6345

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Thursday June 16 2022 9:00:15AM
RE: Willis-Walnut-North

From: "pati"
To: "Christopher Huff"
Cc: "wgibney@gmail.com"
Sent: Sunday December 19 2021 9:17:11AM
Subject: Willis-Walnut-North

Please explain:

28 Willis Street
36-38 Walnut
Land: 1850 SF
Assessment: \$235,800

42 Walnut Street
Land: 3456 SF
Assessment: \$254,900

44 Walnut Street
Land: 3456 SF
Assessment: \$254,900

46 Walnut Street
Land: 6896 SF
Assessment: \$281,500

54 Walnut Street
Land: 3200 SF
Assessment: \$213,700

107 North Street
60-64 Walnut
Land: 2195 SF
Assessment: \$363,500

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Tuesday June 14 2022 11:47:21AM
RE: Don't shoot the messenger!

From: "pati"
To: "Christopher Huff"
Cc:
Sent: Tuesday December 28 2021 6:21:06AM
Subject: Don't shoot the messenger!

Although "industry standard *best practices* for Mass Appraisal" might, indeed, support using a base lot value method for assessing residential land in any given City/Town/ neighborhood, for the "outcome" to be accurate and fair, the "base lot" size and value would, obviously, have to be *consistent*.

My "*own set of facts*" (pulled from the Tax Assessor's website, actually...) clearly show one property being taxed \$363,500 for their 2195 SF lot, while a backdoor neighbor with a 6895 SF is only assessed \$281,500. But instead of answering my questions, you insist: "*There is not even a path to explain it...*"

I agree- there *is* no path to "explain" the glaring inequities, unless you admit the City screwed this one up. The only "path" forward would be to reevaluate the lots on Munjoy Hill, first making sure the City's records match the legal descriptions in recorded deeds, then using a formula with the buildable 2000 SF lot size as the "base".

~pati

Sent: Monday December 27 2021 9:39:02AM

Pati,

The revaluation was conducted using industry standard best practices for Mass Appraisal and the outcome met every statistical measurement required by state law. But there is no correcting you on any of this. There is not even a path to explain it. You are dead set in your assertions based on your own set of facts.

You, like every other resident, are free to file an assessment appeal and challenge your assessed value, and even the "flawed methodology" of the revaluation that you purport to exist, all the way up to the Maine Supreme Court. I would encourage you to do so. The first step of this process is an appeal with our office and I have attached the application for you.

Christopher A. Huff, CMA
City Tax Assessor
City of Portland



CITY OF PORTLAND
Assessor's Office
Brentley C. Martin, CMA-4

DATE: August 18, 2022
TO: City of Portland Board of Assessment Review
FROM: Brent Martin, Assistant Assessor
RE: Rebuttal to Overvaluation Claim for FY22 Abatement Appeal from Patricia M. Bleech for 24 Willis Street, Parcel ID: 015 E002001

TIMELINE

4/1/2021 Original Assessed Value for the April 1, 2021 assessment date for Fiscal Year 2022
\$236,000 Land: Interior Lot, No Off-Street Parking or Tight Parking – 1865 sf
\$154,400 Building: 1862 1.5 Story Old Style Single Family Residential
\$390,400 [See Exhibits 1a, 1b]

7/31/2021 Informal appeal was done with Tyler Tech. Condition changed to C/Fair (see Exhibit 4) due to condition description given by owner. "Value in line with neighborhood and no value adjustment made." [See Exhibit 1b through 7/15/2022]

3/10/2022 Property owner files formal abatement appeal with Assessor's Office requesting a reduction of 29% to \$275,000 based on a site discrepancy and overvaluation claim.

3/10/2022 Assessor's Office reviews data. Abatement granted to \$389,000 based on site size adjustment.

\$234,600 Land: Interior Lot, No Off-Street or Tight Parking – 1750 sf
\$154,400 Building: 1862 1.5 Story Old Style Single Family Residential C/Fair Cond.
\$389,000 [See Exhibits 3 and 4 for Property Record Card and Value History]

Between this date and the below Board Hearing date, the assessor and property owner have discussed various prospective influencing factors. The assessor has conducted numerous field reviews of the subject property as different claims were clarified by the owner. Additional consideration has been given by this assessor up to the date of this memorandum.

Over time, the owner has clarified claims that the historic home regulations and zoning setback changes adversely impact subject's "non-buildable" lot, the Antique style home (1864 build date) is functionally obsolete with no second floor heat, and the site size discrepancy from 1865 sf to 1750 sf as the bases of the reduction request. Owner presents abutting 28 Willis Street (corner lot with higher traffic frontage, superior parking) based on its pre- and post-listing history and renovation work described for sale at \$395,000 in 02/2020 – 14 months before tax date.

Abutter is assessed at \$448,200, reflecting new dormers (did not change TLA), market appreciation and slight superior condition with similar site value. Dormers may have increased functionality of upper story and more renovation may be known by owner to exist versus subject to property owner's point. Owner claims such restrictions did not affect 28 Willis St on the Walnut Street frontage and that the subject should be more than \$59,000 lower than, specifically, 28 Willis St. No additional adjustments were made after comparing abutter as subject property is assessed \$59,200 below superior 28 Willis Street.

07/15/2022 Board of Assessment Review Hearing application (Exhibit 2).
\$ TBD Land
\$ TBD Building
\$275,000 (\$114,000, or 29% off adjusted assessment of \$389,000)

8/19/2022 Board of Assessment Review Hearing Date

LIST OF ATTACHMENTS

Taxpayer's Submission

- Exhibit 1b – Application for Abatement (as part of Assessor's Submission)
- Exhibit 2 - Board of Assessment Review Application with Overvaluation Claim

Assessor's Submission

- Exhibit 1a – FY22 Property Record Card for Subject
- Exhibit 1b – Notice and Packet of Action Letter Granting Abatement
- Exhibit 3a – Chart of Similar Site Values in Neighborhood
- Exhibit 3b—Chart of Similar Building Values in Neighborhood
- Exhibit 3c – Chart of Similar Total Assessed Values in Neighborhood
- Exhibit 3d – Data Backing Above Analyses
- Exhibit 4 – Property Record Card for 28 Willis Street
- Exhibit 5 – Photos of Subject and 28 Willis Street for Comparison

ASSESSOR'S RESPONSE

- An issue for assessors is that the old adage of "one sale does not a market make" has to be weighed against getting too caught in the individual adjustments or comparisons. Assessments are not individual bank appraisals. However, the comparison of the subject property and abutter made by the owner compares two properties of, likely, the same builder of balloon envelope construction that are older than most comparable properties analyzed by the Assessor. 28 Willis Street has superior condition and cured some of the functional obsolescence with dormers and at least superficial renovation prior to sale that was not reflected in the property record card. The subject property has not. Whether this is due to economic feasibility or site restrictions is not material. The difference warrants some consideration.

- No adjustment for the Property Owner was granted after the Assessors's consultant, Tyler Technologies, reduced the Condition based on the lack of second-floor heat. The owner has offered additional functional obsolescence issues during the appeals process. It is likely that the market does not support differences between Fair and Average condition as buyers of Average or inferior condition homes have been renovating after purchase. When smaller differences compile to become apparent in the market, some adjustment in value is warranted for uniformity.
- The Assessor considered the following in concluding that the Property is not over-valued:
 - Though the owner states no parking is feasible on the Property, some parking may be available for certain vehicles, but not the owner's typical vehicle, which was parked in the street.
 - Pairing this site configuration issue with the prospect that the site setbacks prevent some renovation work to the owner's aged heating system, at most, a 3% reduction in site value for improvement placement influence could be considered with its current use. An additional 5% influence to the dwelling component may be considered due to the facts that the Property (1) is among the remaining unmodified balloon construction properties in the area, (2) lacks any recent material renovation work, (3) lacks heat on the second floor.
 - These two adjustments would reconcile uniformity concerns with the abutting property at 28 Willis Street, resulting in a combined reduction of \$7,038 for the site and \$7,720 for the building, totaling \$14,758 to approximately \$374,200, subject to rounding. This is a 3.8% adjustment and well within typical margins for mass valuation. Should parking be confirmed and the heat system be renovated, confirming the obsolescence caused by claimed restrictions are cured, these discounts should be removed.
- With that said, in the property owner's application to the Board, the property owner did not prove the total assessed valuation is "manifestly wrong." The total assessed valuation is within 10% of the most probable selling price. The total assessed value is well-supported by comparisons and analysis provided herein by the Assessor than those provided by the property owner within a similar period. The presumption remains that the total assessed value is fair market, or just value.
- The analysis provided by the property owner did not reconcile the fair market value of the subject property or render the property's total assessed value as not being fair market value or deviating greater than 10% from fair market value. The appeal does not support a claim of overvaluation or overall lack of uniformity sufficient to warrant reconsideration of the just value of subject property.
- The comparisons provided by the Assessor over the time period analyzed by the property owner more similarly reflect the nature, situation, and value of the subject property. While the subject property has some features and other factors negatively influencing its market value, the total assessed value is well-supported and, to the extent adjustments may be

considered, such would be within 10% of market value of the subject property. The assessment of \$389,000 is well-supported. The assessed value is just value.

- The assessed valuation is at fair market value and it is assessed at a relatively uniform rate with comparable property in the district. The property owner has not submitted sufficient evidence to satisfy the burden to demonstrate the assessment was substantially overvalued, based on unjust discrimination or subject to fraud, dishonesty or an illegality.
- For the reasons set forth in this memorandum and its attachments, the Assessor requests the Board of Assessment Review conclude the property is assessed at its fair market value and at a relatively uniform rate with comparable properties, that the property owner has failed to meet its burden of proving that the property is substantially overvalued, that the assessment was based on unjust discrimination, fraud, dishonesty, illegality or that the assessment was otherwise manifestly wrong.

LEGAL REFERENCES

- Article IX, §8 of the Maine Constitution provides that “All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof.” According to the Maine Supreme Judicial Court, “Just value means market value.” *Terfloth v. Town of Scarborough*, 2014 ME 57, ¶ 11, 90 A.3d 1131; *Weekley v. Town of Scarborough*, 676 A.2d 932, 934 (Me. 1996)
- Assessments must be supported by two findings: 1) the property must be assessed at its fair market value, and 2) the property must be assessed at a relatively uniform rate with comparable property in the district. *Terfloth v. Town of Scarborough*, 2014 ME 57, ¶ 11, 90 A.3d 1131.
- The City Assessor’s assessment of the Property is presumed to be valid. *Petrin v. Town of Scarborough*, 2016 ME 136, ¶ 14, 147 A.3d 842, 849. The Property Owner has the burden of proving to the Board of Assessment Review that “the assessed value of the property is ‘manifestly wrong.’” In order to do so, it must be demonstrated “(1) that [the] property was substantially overvalued and an injustice resulted from the overvaluation; (2) that there was unjust discrimination in the valuation of the property; or (3) that the assessment was fraudulent, dishonest, or illegal.” *Id.*; *City of Waterville v. Waterville Homes*, 655 A.2d 365 (Me. 1995); *Yusem v. Raymond*, *supra.*; *Weekley v. Town of Scarborough*, 676 A.2d 932 (Me. 1996); *Southwest Harbor v. Harwood*, *supra.*; *Northeast Empire Limited Partnership #2 v. Ashland*, *supra.*; *Terfloth v. Town of Scarborough*, 2014 ME 57, 90 A.3d 1131.
- It is the total assessment that controls under Maine law. If either the land or building value is too high or too low, so long as the total assessment is not “manifestly wrong,” the taxpayer has not met his burden of proof. *Roberts v. Town of Southwest Harbor*, 2004 ME 132, 861 A.2d 617



RESIDENTIAL PROPERTY RECORD CARD 2022

CITY OF PORTLAND

EXHIBIT 1a

Situs : 24 WILLIS ST

Parcel ID: 015 E002001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: May 20, 2022

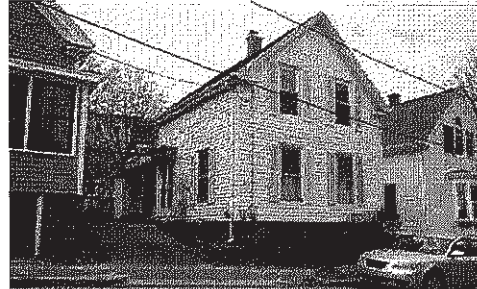
CURRENT OWNER

BLEECH PATRICIA M
24 WILLIS ST
PORTLAND ME 04101

GENERAL INFORMATION

Living Units 1
Neighborhood 101
Alternate ID 10899
Vol / Pg 10098/294
District 14
Zoning RESIDENTIAL
Class RI

Property Notes

15-E-2
WILLIS ST 24
1750 SF

015 E002001 05/07/2019

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary	SF 1,750	Shape/Size	-34	234,630

Total Acres: .0402
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	234,600	234,600	234,600	0	234,600
Building	154,400	154,400	154,400	0	229,100
Total	389,000	389,000	389,000	0	463,700

Manual Override Reason

Base Date of Value APRIL 1, 2021

Effective Date of Value APRIL 1, 2021

Value Flag COST APPROACH
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
02/02/90	CJC	Entry & Sign	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/04/92	65,000	Land & Building		10098/294		BLEECH PATRICIA M



RESIDENTIAL PROPERTY RECORD CARD 2022

CITY OF PORTLAND

Situs : 24 WILLIS ST

Parcel Id: 015 E002001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: May 20, 2022

Dwelling Information

Style	Old Style	Year Built	1864
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Al/Vinyl	Amenities	
Masonry Trim	x		
Color	Neutral	In-law Apt	No

Basement

Basement	Part	# Car Bsmt Gar	
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	

Heating & Cooling

Heat Type	Basic
Fuel Type	Gas
System Type	Warm Air

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	3	Full Baths	1
Family Rooms		Half Baths	
Kitchens		Extra Fixtures	
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

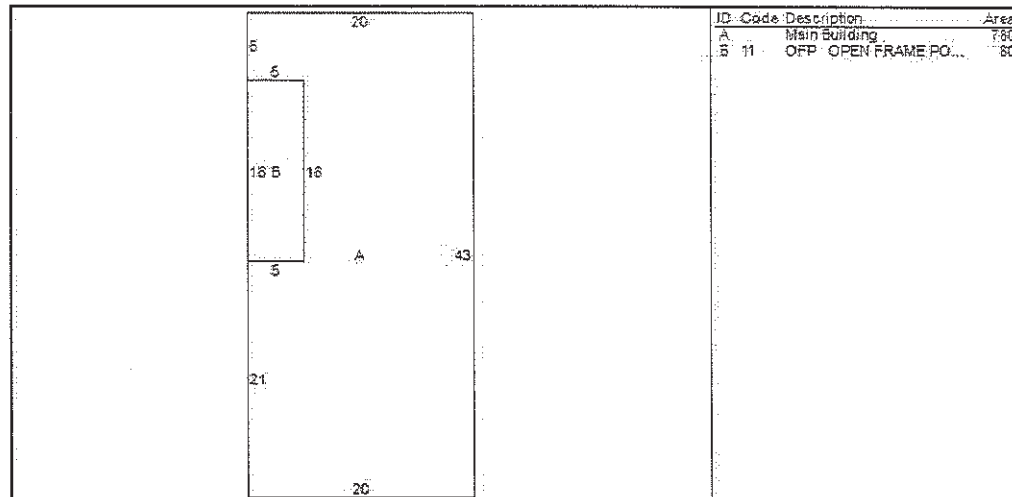
Grade & Depreciation

Grade	C-	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	
Cost & Design	0	% Good Ovr	Univers Mktadj
% Complete			

Dwelling Computations

Base Price	251,033	% Good	63
Plumbing		% Good Override	
Basement	-11,600	Functional	
Heating	0	Economic	
Attic	0	% Complete	
Other Features	0	C&D Factor	
		Adj Factor	1
		Additions	3,600
Subtotal	239,430		
Ground Floor Area	780		
Total Living Area	1,365	Dwelling Value	154,440

Building Notes



ID	Code	Description	Area
A		Main Building	780
B	11	OFF OPEN FRAME PO...	80

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
------	--------	--------	------	-----	--------	-------	-----------	-------

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

Comparable Sales Summary

Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
013 J001001	02-DEC-20	325,000	996	5	1879	C
013 L007001	13-NOV-20	379,988				
013 L003001	25-JUN-20	485,910	1,680	5	1900	C
014 E017001	15-JUL-19	629,300	1,155	5	1910	C
010 F001001	28-AUG-20	452,876	1,465	5	1934	C-

Bill # 51410

3/10 EXHIBIT 1b

ABATEMENT FORM

FISCAL YEAR 2022

***ATTACH IAS PRC

OWNER

Bleech

ADDRESS

24 Willis St.

ORIGINAL

FY22

ASSESSMENT

REVISED

FY22

ASSESSMENT

PARCEL ID #

015-E-2

MUNIS/HTE #

10899

LAND

236000

234600

BUILDING

154400

154400

EXEMPTIONS

25000

25000

TOTAL

365400

364000

ABATED
VALUE

1400

0.01299

NEW TAX AMOUNT

4728.36

0.01299

ABATED TAX=

18.19

REASON

corrected lot size

DID PARCEL



After processing in Munis, give this form to Treasury for credit/refund processing

See Dma

RECEIVED

MAR 10 2022

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

36 M.R.S. § 841

See Property Tax Bulletin No. 10 for more information

This application must be signed and filed with the municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name of applicant: Patricia M. Bleech
2. Mailing address: 24 Willis St, Portland 04101
3. Property address or map/lot: 24 Willis Street 310-1-1-001
4. Telephone number for applicant: (207) 712-4402
5. Tax year for which abatement is requested: 2022
6. Assessed valuation of real estate: \$390,400
7. Assessed valuation of personal property: N/A
8. Abatement of real estate valuation requested: \$275,000
9. Abatement of personal property valuation requested: N/A
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes):

(A) While zoning restrictions changed, on Union Hill spurring the development of "luxury" housing, the evaluation failed to note the exponential undesirability of functionally obsolete antique houses on non-conforming lots.

(B) While the legal description in my recorded deed provides for a 1750 SF lot, I continue to be taxed on 1865 SF.

— See Attached —

To the assessing authority of the Municipality of Portland

In accordance with the provisions of 36 M.R.S. § 841, I hereby n
abatement of property taxes as noted above. The above statem
my knowledge and belief.

March 9, 2022
Date

Patricia M. Bleech
Signature of Applicant

Brad, I originally
denied this one but
after talking w/chris
we're going to adjust.
thx.
J

* The owner already
had a hearing w/Tyler.
They changed (lowered cda to FR)

236000 (-34)
154400
390400

C-fr

1365 SFLA

①

As the adjacent properties at 24 Willis Street and 28 Willis Street were built within 2 years of each other; by the same carpenter; identical in style, design, size and layout; and as 28 Willis Street sold during the period in which the revaluation was being conducted, I have been afforded the ideal "comparable":

When I purchased 24 Willis Street, in June 1992, there were only 30 amps of electricity and no appliances. Before moving in, I had the house completely rewired, purchased a stove and refrigerator, and installed a clothes washer/dryer in a corner of the kitchen. (I still have/use those same appliances.) Anticipated future improvements included providing heat to the second floor bedrooms; turning the tiny first floor bathroom off the dining room (originally a pantry?) into a laundry room; installing a full bathroom in the second floor; and renovating the designated kitchen space (with only a sink and one cabinet above, it offered absolutely no counterspace; the horsehair plaster walls had been covered over with cheap/dark paneling; and a drop ceiling had been installed over 12"x12" tiles that had been installed over the original plaster ceiling).

In comparison: By June 1992, 28 Willis had already seen significant improvement- asbestos ceiling tiles had been removed and lead paint eradicated; kitchen was renovated, with countertops and built-in cabinets; heat and plumbing had been installed on the second floor, along with a full bathroom; the 2 small second floor bedrooms in the front of the house had been combined, and the ceiling raised, to allow for headspace, storage, and room for a double bed.

In the summer of 2016, 28 Willis put her house on the market: but she did not receive *any* offers. In consideration of the negative feedback given by potential buyers, 28 Willis went back to work: completely gutting the kitchen, to add more counterspace, cabinets, and state-of-the-art appliances; replacing a kitchen window with glass sliders, opening onto a new deck; knocking out a wall between the kitchen and dining room, to allow for more a functional cooking-eating space; turning the laundry room off the dining room into a half-bath; and installing a clothes washer/dryer on the second floor.

When **28 Willis** re-listed her property in the early fall of 2019, it finally sold, in February 2020, for **\$395,000.** *

By comparison: 24 Willis *still* has no heat or plumbing on the second floor; the only bathroom is *still* on the first-floor, accessible from the dining room; the kitchen was never renovated (*still* no storage or counterspace), and the stack washer/dryer is *still* in the corner. Furthermore, the bedrooms might be considered "illegal", today, as the windows in the 2 bedrooms on the front/second story open 10 inches from the floor, and the skylights in the back bedroom are a 57" reach. Clearly - based on the recent \$395,000 selling price of 28 Willis Street - a considerable amount of time, money and effort would need to be expended before **24 Willis** might even come *close* to its current assessed value of **\$390,400.**

[* Between February and December 2020, the new owner of 28 Willis did even more work: the front chimney was removed, thereby enlarging the living room and upstairs bedroom; a heat pump was installed; 2 shed dormers were added in the back of the house; and the roof was replaced. The FY22 assessed value of 28 Willis is \$450,600.]

(B)

SHORT FORM WARRANTY DEED

FRED M. HAYMAN, JR. and NANCY A. HAYMAN, both of Portland, Cumberland County, Maine, FOR CONSIDERATION PAID, grant to PATRICIA M. BEECH, whose mailing address is 38 Middlesex Road, Topsham, Maine, 04086, with WARRANTY COVENANTS, certain real property, together with any improvements thereon, located at Willis Street, Cumberland County and State of Maine, more particularly bounded and described as follows:

A certain lot or parcel of land, with the buildings thereon, numbered 24 Willis Street, situated in said City of Portland, lying on the westerly side of said Willis Street, bounded and described as follows:

Commencing at the most northerly corner of a lot of land sold by Moses Gould to Asa B. Russell, July 25, 1866; thence northwesterly by said line of Willis Street thirty-five (35) feet; thence from these two bounds to extend southwesterly at right angles from Willis Street and adjoining said Russell's land fifty (50) feet to Lot No. 33 as delineated on A.P. Marshall's Plan of Lots on Montreal and Walnut Streets, made for said Gould and recorded in the Cumberland County Registry of Deeds, Plan Book 1.

Being the same premises conveyed to the Grantors herein by deed from Fred M. Hayman, Sr. dated April 10, 1981, and recorded in the Cumberland County Registry of Deeds in Book 4765, Page 208.

WITNESS our hands and seals

June, 1992.

WITNESS:

Name:

Name:

State of Maine
Cumberland, ss.

PERSONALLY APPEAR
Nancy A. Hayman and
be their free act and

Fred M. Hayman, Jr. and
the foregoing instrument to

Recorded
Cumberland County
Registry of Deeds
66-08792 10:00:51AM
Robert E. HARRIS
Register

Before me,

Notary Public/Attorney at Law
Print Name: 16-2147

SEAL

673.41P
WARRANTY DEED

FY 90
80

50 Cards AP now

*This owner claims
she should be assessed
for 1750 SF not 1865 SF
looks like she's
correct. Right??
Jim*

MAINE REAL ESTATE TAX PAID

05/12/2022 08:47
bjs

CITY OF PORTLAND, ME
CORRECTION DIFFERENCES

P 1
txcormnt

PROPERTY ID: 015-E-002-001 TAX YEAR: 2022 AR CATEGORY: 20 BILL NUMBER: 51410

OLD PRIMARY OWNER: BLEECH PATRICIA M

NEW PRIMARY OWNER: BLEECH PATRICIA M

CHARGE CORRECTIONS

SEQUENCE	OLD CHARGE	OLD AMOUNT	NEW CHARGE	NEW AMOUNT	DIFFERENCE AMOUNT
1	RETAX	4,746.55	RETAX	4,728.36	-18.19
TOTAL OLD AMOUNT: 4,746.55			TOTAL NEW AMOUNT: 4,728.36		TOTAL DIFFERENCE AMOUNT: -18.19

VALUE CORRECTIONS

SEQUENCE	OLD TYPE	OLD CLASS	OLD AMOUNT	NEW TYPE	NEW CLASS	NEW AMOUNT	DIFFERENCE AMOUNT
1	N	11	154,400	N	11	154,400	0
2	L	11	236,000	L	11	234,600	-1,400
TOTAL OLD AMOUNT: 390,400				TOTAL NEW AMOUNT: 389,000			TOTAL DIFFERENCE AMOUNT: -1,400

EXEMPTION CORRECTIONS

EXEMPTION	ACCOUNT	SEQUENCE	OLD PERCENT	OLD AMOUNT	NEW PERCENT	NEW AMOUNT	DIFFERENCE AMOUNT
7	10899	1	100	25,000.00	100	25,000.00	0.00
TOTAL OLD AMOUNT: 25,000.00				TOTAL NEW AMOUNT: 25,000.00			TOTAL DIFFERENCE AMOUNT: 0.00

** END OF REPORT - Generated by Bradley Saucier **



CITY OF PORTLAND
Assessor's Office
Christopher A Huff, CMA, Assessor
Brentley C. Martin, CMA-4, Assistant Assessor

MAY 13, 2022

BLEECH PATRICIA M
24 WILLIS ST
PORTLAND, ME 04101

NOTICE OF ACTION ON ABATEMENT/SUPPLEMENT OF REAL ESTATE TAX

LOCATION: 24 WILLIS ST, PORTLAND MAINE; CBL 015-E-002-001

Dear Sir/Madam:

Your request/application for abatement of property taxes for FY2022 on the above-described property was granted on May 13, 2022.

REASON: OVERVALUATION

Where an abatement has been granted in whole or in part, we have included a computation showing your new valuation and tax liability below.

If this was a formal application and you wish to appeal this decision, you have 60 days from the date of receipt of this notice to do so. An appeal may be taken to the Board of Assessment Review. To request an application, please call 207-874-8480 or write to Portland Board of Assessment Review, 389 Congress Street, Room 211, Portland, ME, 04101.

ORIGINAL VALUATION:	\$ 365,400	ORIGINAL TAX:	\$ 4,746.55
NEW VALUATION:	\$ 364,000	NEW TAX:	\$ 4,728.36

A copy of your updated bill may be included. If you have any further assessing questions, please call the Assessor's office at 207-874-8486. For any tax payment questions, please contact the Treasury Division at 207-874-8490 or portlandmaine.gov/selfservice. A refund is issued only when a credit exists on the full-year tax amount. Otherwise, a credit will be applied towards the next payment due.

Sincerely,

Brentley C Martin, CMA-4
Assistant Tax Assessor

BCM/bs

389 Congress Street • Portland, Maine 04101 • 207-874-8486
assessors@portlandmaine.gov • www.portlandmaine.gov



Assessors Office <assessors@portlandmaine.gov>

Re: 015-E-002-001: Action on Abatement

2 messages

pati <triciamarie@maine.rr.com>

Tue, May 17, 2022 at 8:48 AM

Reply-To: pati <triciamarie@maine.rr.com>

To: Assessors Office <assessors@portlandmaine.gov>

1) I looked on-line, and the changes referenced in the Notice do not appear on my tax bill.

2) The letter said: "A copy of your updated bill may be included." (It was not...) The letter goes on to say: "To request an application, please call... or write..."

Regardless: I do not have a printer, so I would appreciate having a copy of my updated tax bill, as well as the application to appeal, mailed to me.

Thanks, again.

Patricia M. Bleech
24 Willis Street
Portland 04101

From: "Assessors Office"

To: "pati"

Cc:

Sent: Tuesday May 17 2022 8:06:27AM

Subject: Re: 015-E-002-001: Action on Abatement

Hello

The information was on the letter, however, Assessment Board appeal information and applications can be found here: <https://www.portlandmaine.gov/141/Board-of-Assessment-Review>

Tax bills/info can be found on line, please follow the link:

<https://selfservice.portlandmaine.gov/css/citizens/default.aspx>

NOTE: Historical and updated information is available there as well.

The Treasury Division can be reached at: 207-874-8490 or treasury@portlandmaine.gov

Have a great day.

On Tue, May 17, 2022 at 6:50 AM pati <triciamarie@maine.rr.com> wrote:

I am in receipt of the **Notice of Action on Abatement/Supplement of Real Estate Tax**, dated May 13, 2022. As the Notice fails to outline where a \$1,400 **"OVERVALUATION"** was allegedly found (*Land? Building? Both??*), I hereby request:

- 1) an updated copy of my **FY22 Real Estate Tax Bill**; and
- 2) an application to file an appeal with the **Board of Assessment Review**.

Thank you.

Patricia M. Bleech
24 Willis Street
Portland 04101

--

Assessor's Office
City of Portland

389 Congress Street, Room 115
Portland, Maine 04101
Office: 207-874-8486
assessors@portlandmaine.gov
www.portlandmaine.gov

 AIorK4xdHFMxtqm3b4hSUrjPbWrS4ATUWpNerVxl

Notice: Under Maine law, documents - including e-mails - in the possession of public officials or city employees about government business may be classified as public records. There are very few exceptions. As a result, please be advised that what is written in an e-mail could be released to the public and/or the media if requested.

Assessors Office <assessors@portlandmaine.gov>
To: pati <triciamarie@maine.rr.com>

Tue, May 17, 2022 at 9:01 AM

Hello

The letter states "there MAY be a bill attached;" there isn't always. These letters are used throughout the year. The Assessor's Office doesn't bill; the Treasury Division does. The Treasury Division sends out 1 bill in the fall. During times where the bills are still being worked on, or in between billing times, we may be able to provide a copy of the bill. The billing period for this fiscal year has already been completed. From this point forward, if you need a copy of a bill, you will need to contact the Treasury Division, or go on the website as instructed before.

Also, the information on the Board of Appeals is also on the website.

We will send a copy of the most recent bill and application as requested. In the future, please note these are available online. The bills are updated within a 24 hour period. If you have any further questions on billing, you need to contact the Treasury Division as stated on the letter.

Have a great day.

[Quoted text hidden]

[Quoted text hidden]

assessors@portlandmaine.gov
www.portlandmaine.gov



**Original value*

City of Portland, Maine
Assessor's Office – Room 115
389 Congress St.
Portland, ME 04101



City of Portland, Maine



NOTICE OF ASSESSMENT CHANGE

BLEECH PATRICIA M
24 WILLIS STREET
PORTLAND, ME 04101

Property Location: 24 WILLIS ST
Parcel ID: 015 E002001
Class (for hearing purposes): RESIDENTIAL

Dear Portland Property Owner:

In accordance with Maine law, the City of Portland has completed a revaluation of all real property for the Fiscal Year 2022 tax roll. FY22 is the period of 7/1/2021 through 6/30/2022. Your new assessed value, representing 100% of market value as of April 1, 2021, is shown at the bottom of this notice. Your assessment was established by Tyler Technologies and the City Assessor.

Do not apply the current millage (tax) rate to your new assessment as the result will be inaccurate! The new estimated tax rate for the FY22 tax cycle is \$13.49 (or .01349). This is a decrease of \$9.82, a 42% decrease from the FY21 tax rate of \$23.31.

You may review your new assessment on the City's website: <http://www.portlandassessors.com>

This site will allow inquiry access to the Assessor's database, including value summary and property data. Property owners wishing to have their new assessments reviewed by way of an informal appeal with a representative of Tyler Technologies may do so by scheduling an appointment online or by phone. Remember, you are appealing your assessed value, not your taxes. Tyler staff will not be able to provide tax information during these hearings.

All informal appeal hearings with Tyler will be held via telephone by appointment only, July 12th through August 6th.

To schedule an appointment, you may go to: <https://book.appointment-plus.com/d4nmgk1g/> or call Tyler Technologies toll free at 1-877-895-9675 between the hours of 8:30 AM and 4:30 PM Monday-Friday starting Tuesday, July 6, 2021. **You will need the Parcel ID and Class at the top of this letter in order to book your appointment.**

Please schedule your appointment by July 21st, 2021. The last day of hearings will be August 6th, 2021.

If you wish to further appeal your assessment after the informal hearing process is complete, you must file an appeal application to the Assessor's Office by March 24th, 2022. Assessment appeal applications are available in the Assessor's Office or on-line at <http://www.portlandmaine.gov/178/Applications-and-Forms>. No formal appeal applications will be accepted by the Assessor's Office until the informal appeal process with Tyler has concluded.

Sincerely,

Christopher Huff

Christopher Huff
City of Portland Tax Assessor

New Taxable Assessment*
\$543,100

Old Taxable Assessment
\$156,750

Estimated Property Tax
\$7,326.42

*The **New Assessment** shown above reflects 100% of market value as of April 1, 2021. It includes any exemption programs you are enrolled in (i.e. Homestead, Veterans, etc.). This value is subject to change prior to the final tax roll and tax rate being set.

Date of Review: 7/13/21

INFORMAL REVIEW

Time of Review: 8:30am

Parcel ID: 015 E002001

Property Location: 24 Willis St

Company Interviewer: Greg Kraus

Property Owner or Rep.: Patricia Bleech

Status:

1. Info Only : _____
2. Value Review, No Inspection Required : _____
3. Interior Inspection Scheduled: _____ Date: _____ Time: _____

Daytime Phone, only if # 3 above is checked: _____

Important Notice: All Reviewer Recommendations are subject to the review and final determination of Company Management and the Assessor.

Nature of Complaint: Owner thinks value is too high. Upper floor has no heat.

Reviewer Recommended Action:

None _____ Clerical Change _____ Value Rev. X Field Rev. _____ Int. Inspection _____

Changed condition to (FR).

VALUE IN LINE FOR PROPERTY AND NEIGHBORHOOD

Action Taken: No Value Change _____ Value Change X Inventory Change only _____

By: CMM

Date: 8/3/2021

Tax Table: ☐

15-E-002 Tax yr: 2022 - After abatement.

	Calc	Override Code	Override Value	Value
1. LAND VALUE:	234,600	▼		234,600
2. BUILDING VALUE:	154,400	▼		154,400
3. TOTAL VALUE:	389,000	▼		389,000
4. ASSESSED LAND:	234,600	▼		234,600
5. ASSESSED BUILDING:	154,400	▼		154,400
6. ASSESSED TOTAL:	389,000	▼		389,000
7. STANDARD EXEMPTIONS:	25,000	▼		25,000
8. OTHER EXEMPTIONS:	0	▼		0
9. NET ASSESSMENT:	364,000	▼		364,000
10. TAX AMOUNT:	4,728.36	▼		4,728.36

Totals

	Calc	Override Code	Override Value	Value
LAND TOTAL:	234,600	▼		234,600
BLDG TOTAL:	154,400	▼		154,400
TOTAL VALUE:	389,000	▼		389,000
LAND:	234,600	▼		234,600
BUILDING:	154,400	▼		154,400
TOTAL:	389,000	▼		389,000

Process Name:

Process Date:

Flags

	Calc	Override Code	Override Value	Value
1. LAND VALUE:	236,000	✓		236,000
2. BUILDING VALUE:	154,400	✓		154,400
3. TOTAL VALUE:	390,400	✓		390,400
4. ASSESSED LAND:	236,000	✓		236,000
5. ASSESSED BUILDING:	154,400	✓		154,400
6. ASSESSED TOTAL:	390,400	✓		390,400
7. STANDARD EXEMPTIONS:	25,000	✓		25,000
8. OTHER EXEMPTIONS:	0	✓		0
9. NET ASSESSMENT:	365,400	✓		365,400
10. TAX AMOUNT:	4,746.55	✓		4,746.55

Totals

	Calc	Override Code	Override Value	Value
LAND TOTAL:	236,000	✓		236,000
BLDG TOTAL:	154,400	✓		154,400
TOTAL VALUE:	390,400	✓		390,400
LAND:	236,000	✓		236,000
BUILDING:	154,400	✓		154,400
TOTAL:	390,400	✓		390,400

Process Name: Process Date:

	Calc	Override Code	Override Value	Value
1. Land Value:	105,700			105,700
2. Building Value:	70,300			70,300
3. Total Value:	176,000			176,000
4. Assessed Land:	105,700			105,700
5. Assessed Building:	70,300			70,300
6. Assessed Total:	176,000			176,000
7. Standard Exemptions:	19,250			19,250
8. Other Exemptions:	0			0
9. Net Assessment:	156,750			156,750

Totals

	Calc	Override Code	Override Value	Value
LAND TOTAL:	105,700			105,700
BLDG TOTAL:	70,300			70,300
TOTAL VALUE:	176,000			176,000
LAND:	105,700			105,700
BUILDING:	70,300			70,300
TOTAL:	176,000			176,000

Process Name:

Process Date:

Flags



RESIDENTIAL PROPERTY RECORD CARD 2022

CITY OF PORTLAND

Situs : 24 WILLIS ST

Parcel ID: 015 E002001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: May 20, 2022

CURRENT OWNER

BLEECH PATRICIA M
24 WILLIS ST
PORTLAND ME 04101

GENERAL INFORMATION

Living Units 1
Neighborhood 101
Alternate ID 10899
Vol / Pg 10098/294
District 14
Zoning RESIDENTIAL
Class RI

Property Notes

15-E-2
WILLIS ST 24
1750 SF



015 E002001 05/07/2019

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary	SF 1,750	Shape/Size	-34	234,630

Total Acres: .0402
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	234,600	234,600	234,600	0	234,600
Building	154,400	154,400	154,400	0	229,100
Total	389,000	389,000	389,000	0	463,700

Manual Override Reason

Base Date of Value APRIL 1, 2021

Effective Date of Value APRIL 1, 2021

Value Flag COST APPROACH
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
02/02/90	CJC	Entry & Sign	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/04/92	65,000	Land & Building		10098/294		BLEECH PATRICIA M



RESIDENTIAL PROPERTY RECORD CARD 2022

CITY OF PORTLAND

Situs : 24 WILLIS ST

Parcel Id: 015 E002001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: May 20, 2022

Dwelling Information

Style	Old Style	Year Built	1864
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Al/Vinyl	Amenities	
Masonry Trim	x		
Color	Neutral	In-law Apt	No

Basement

Basement	Part	# Car Bsmt Gar	
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	

Heating & Cooling

Heat Type	Basic
Fuel Type	Gas
System Type	Warm Air

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	3	Full Baths	1
Family Rooms		Half Baths	
Kitchens		Extra Fixtures	
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

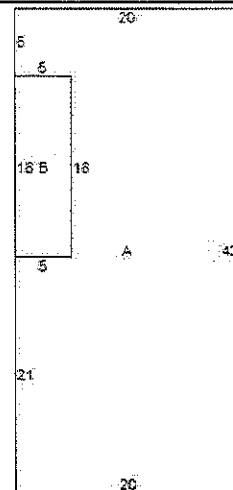
Grade & Depreciation

Grade	C-	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	
Cost & Design	0	% Good Ovr	Univers Mktadj
% Complete			

Dwelling Computations

Base Price	251,033	% Good	63
Plumbing		% Good Override	
Basement	-11,600	Functional	
Heating	0	Economic	
Attic	0	% Complete	
Other Features	0	C&D Factor	
		Adj Factor	1
		Additions	3,600
Subtotal	239,430		
Ground Floor Area	780		
Total Living Area	1,365	Dwelling Value	154,440

Building Notes



ID	Code	Description	Area
A		Main Building	780
B	11	OFF OPEN FRAME PO...	80

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
------	--------	--------	------	-----	--------	-------	-----------	-------

Condominium / Mobile Home Information

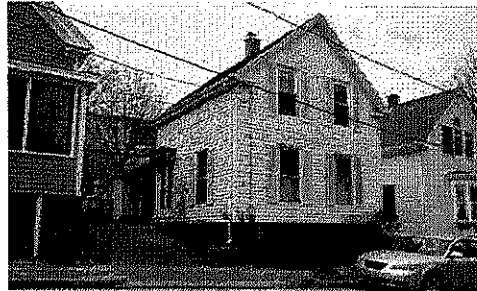
Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

Comparable Sales Summary

Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
013 J001001	02-DEC-20	325,000	996	5	1879	C
013 L007001	13-NOV-20	379,988				
013 L003001	25-JUN-20	485,910	1,680	5	1900	C
014 E017001	15-JUL-19	629,300	1,155	5	1910	C
010 F001001	28-AUG-20	452,876	1,465	5	1934	C-

**RESIDENTIAL PROPERTY RECORD CARD 2021****CITY OF PORTLAND****Situs : 24 WILLIS ST****Parcel ID: 015 E002001****Class: SINGLE FAMILY****Card: 1 of 1****Printed: May 20, 2022****CURRENT OWNER**BLEECH PATRICIA M
24 WILLIS ST
PORTLAND ME 04101**GENERAL INFORMATION**Living Units 1
Neighborhood 101
Alternate ID 10899
Vol / Pg 10098/294
District 14
Zoning RESIDENTIAL
Class RI

015 E002001 05/07/2019

Property Notes15-E-2
WILLIS ST 24
1865 SF**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary	SF 1,865	Shape/Size	-34	236,000

Total Acres: .0428
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	236,000	236,000	236,000	0	236,000
Building	154,400	154,400	154,400	0	216,200
Total	390,400	390,400	390,400	0	452,200

Manual Override Reason
Base Date of Value
Effective Date of Value
Value Flag COST APPROACH
Gross Building:**Entrance Information**

Date	ID	Entry Code	Source
02/02/90	CJC	Entry & Sign	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
-------------	--------	-------	---------	------------

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/04/92	65,000	Land & Building		10098/294		BLEECH PATRICIA M



RESIDENTIAL PROPERTY RECORD CARD 2021

CITY OF PORTLAND

Situs : 24 WILLIS ST

Parcel Id: 015 E002001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: May 20, 2022

Dwelling Information

Style	Old Style	Year Built	1864
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	
Exterior Walls	Al/Vinyl	Amenities	
Masonry Trim	x		
Color	Neutral	In-law Apt	No

Basement

Basement	Part	# Car Bsmt Gar	
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	

Heating & Cooling

Heat Type	Basic
Fuel Type	Gas
System Type	Warm Air

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	3	Full Baths	1
Family Rooms		Half Baths	
Kitchens		Extra Fixtures	
Total Rooms	7		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

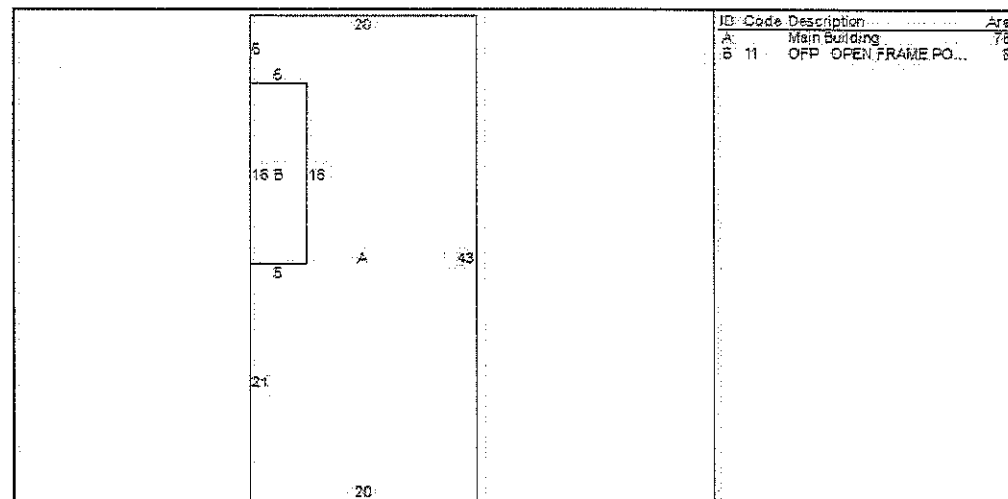
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Grade	C-	Market Adj	
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% Complete			

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		Adj Factor	1
Subtotal	239,430	Additions	3,600
Ground Floor Area	780		
Total Living Area	1,365	Dwelling Value	154,440

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
------	--------	--------	------	-----	--------	-------	-----------	-------

Condominium / Mobile Home Information

Complex Name
Condo ModelUnit Number
Unit Level
Unit Parking
Model (MH)Unit Location
Unit View
Model Make (MH)

Comparable Sales Summary

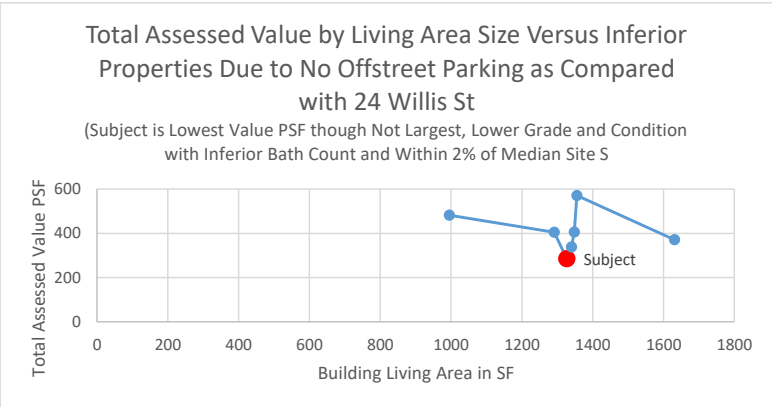
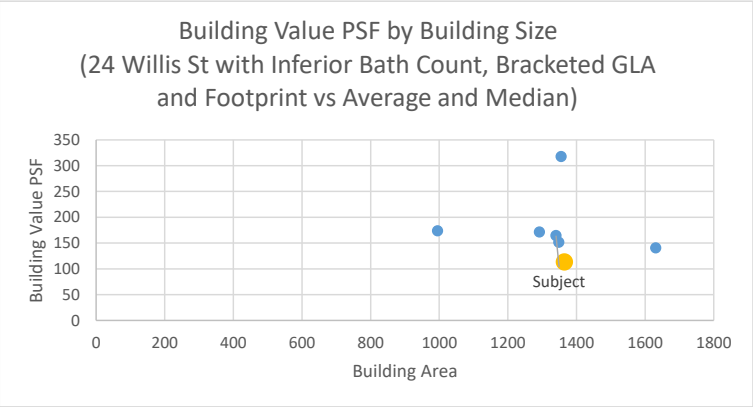
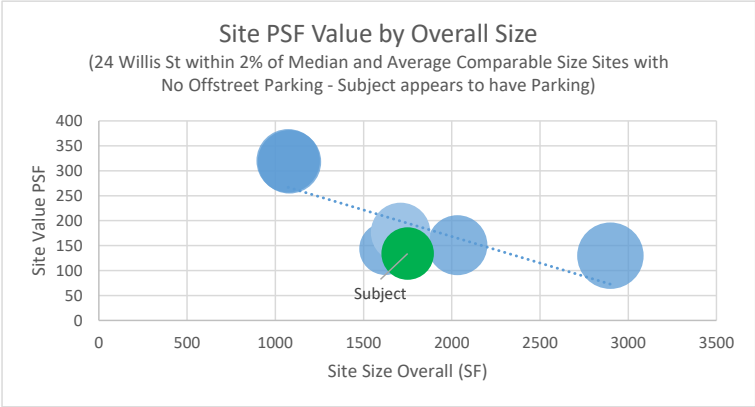
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013 J001001	02-DEC-20	325,000	996	5	1879	C
013 L007001	13-NOV-20	379,988	1,060	5	1880	C
013 L003001	25-JUN-20	485,910	1,680	5	1900	C
014 E017001	15-JUL-19	629,300	1,155	5	1910	C
010 F001001	28-AUG-20	452,876	1,465	5	1934	C-

No	PARDAT	PARDAT	PARD	SALES	SALES	SAL	DWELD	D	D	DWELD	DWELDAT
#	PARID	TAXYR	LUC	PRICE	SALEDT	SAL	SFLA	R	R	GRADE	FIXBATH
5	010 F0080	2022	11	\$ 650,000.00	7/15/2021	491	2	5	C-		1
20	013 I0160	2022	11	\$ 332,500.00	1/5/2022	660	2	5	C-		1
6	010 F0080	2022	11	\$ 650,000.00	7/15/2021	699	2	5	C-		1
12	012 J0020	2022	11	\$ 531,500.00	4/20/2021	738	2	5	C-		2
13	012 J0020	2022	11	\$ 531,500.00	4/20/2021	738	2	6	C-		2
24	013 K0680	2022	11	\$ 312,000.00	3/31/2022	819	3	7	C		1
14	012 J0020	2022	11	\$ 531,500.00	4/20/2021	825	2	5	C		2
15	012 J0020	2022	11	\$ 531,500.00	4/20/2021	825	2	5	D+		2
42	015 C0090	2022	11	\$ 550,000.00	5/26/2021	834	2	4	C-		1
9	012 C0130	2022	11	\$ 490,000.00	8/5/2021	863	3	5	C-		1
25	014 E0130	2022	11	\$ 490,000.00	1/12/2022	892	2	4	C-		1
27	014 E0130	2022	11	\$ 164,153.00	11/30/2021	892	2	4	C-		1
26	014 E0130	2022	11	\$ 490,000.00	1/12/2022	893	2	4	C-		1
28	014 E0130	2022	11	\$ 164,153.00	11/30/2021	893	2	4	C-		1
10	012 C0130	2022	11	\$ 490,000.00	8/5/2021	948	2	6	C		1
11	012 C0130	2022	11	\$ 490,000.00	8/5/2021	948	2	6	D		1
7	010 F0080	2022	11	\$ 650,000.00	7/15/2021	988	1	5	C		1
8	010 F0080	2022	11	\$ 650,000.00	7/15/2021	988	2	5	C-		1
48	017 E0320	2022	11	\$ 400,000.00	1/27/2021	1016	3	5	C		1
49	017 E0320	2022	11	\$ 400,000.00	1/27/2021	1016	3	7	C		1
18	012 M003	2022	11	\$ 780,000.00	4/9/2021 N	1162	2	7	C		1
19	012 M003	2022	11	\$ 485,000.00	2/9/2022	1162	2	7	C		1
52	017 G038C	2022	11	\$ 425,000.00	6/2/2021	1180	2	4	C-		1
53	017 G038C	2022	11	\$ 425,000.00	6/2/2021	1180	3	5	C-		1
54	017 G043C	2022	11	\$ 397,500.00	12/1/2021	1180	3	6	C-		1
55	017 G043C	2022	11	\$ 397,500.00	12/1/2021	1180	3	6	C-		1
56	017 G043C	2022	11	\$ 397,500.00	12/1/2021	1180	3	6	C-		2
57	017 G046C	2022	11	\$ 389,500.00	11/2/2021	1180	3	6	C-		1
58	017 G054C	2022	11	\$ 385,000.00	5/26/2021	1180	3	4	C-		1
59	017 G054C	2022	11	\$ 385,000.00	5/26/2021	1180	3	5	C-		1
60	017 G057C	2022	11	\$ 535,000.00	11/5/2021	1180	3	5	C-		1
61	017 G058C	2022	11	\$ 560,000.00	6/1/2021	1180	3	5	C-		1
44	017 C0160	2022	11	\$ 1,600,000.00	2/15/2022	1278	3	5	C-		1
40	014 N007C	2022	11	\$ 2,800,000.00	12/27/2021	1306	3	6	C+		1
45	017 C0160	2022	11	\$ 1,600,000.00	2/15/2022	1352	2	6	C		2
43	015 C0100	2022	11	\$ 700,000.00	2/12/2021	1365	2	6	C		1
16	012 J0100	2022	11	\$ 685,000.00	9/28/2021	1480	4	7	C		1
17	012 J0100	2022	11	\$ 685,000.00	9/28/2021	1480	4	7	B-		1
31	014 J0030	2022	11	\$ 925,000.00	10/18/2021	1501	3	6	C		2
32	014 J0030	2022	11	\$ 925,000.00	10/18/2021	1501	3	7	C		1
66	022 L0080	2022	11	\$ 525,000.00	6/18/2021	1568	3	7	C		2
34	014 L0200	2022	11	\$ 975,000.00	5/5/2021	1585	3	6	B		2
35	014 L0200	2022	11	\$ 975,000.00	5/5/2021	1585	3	6	C		1
36	014 L0200	2022	11	\$ 975,000.00	5/5/2021	1585	3	6	C		2
37	014 L0200	2022	11	\$ 975,000.00	5/5/2021	1611	2	5	B		2

38 014 L0200	2022 11	\$ 975,000.00	5/5/2021	1611 3 6 B	2
4 003 E0070	2022 11	\$ 507,100.00	3/8/2022 A	1620 4 7 C	2
33 014 J0030	2022 11	\$ 925,000.00	10/18/2021	1629 3 6 C	2
67 022 L0080	2022 11	\$ 525,000.00	6/18/2021	1652 3 7 C	2
63 020 B0180	2022 11	\$ 1,200,000.00	11/5/2021	1680 5 8 C	1
39 014 L0200	2022 11	\$ 975,000.00	5/5/2021	1695 3 6 B	2
50 017 G0320	2022 11	\$ 1,335,000.00	2/5/2021	1809 2 7 C	1
29 014 H0080	2022 11	\$ 260,900.00	8/26/2021 A	1892 5 # C	1
30 014 H0080	2022 11	\$ 260,900.00	8/26/2021 A	1892 5 # C-	1
62 020 B0180	2022 11	\$ 1,200,000.00	11/5/2021	1900 4 8 C+	2
21 013 J0160	2022 11	\$ 675,000.00	2/18/2021	1901 3 6 C+	2
22 013 J0160	2022 11	\$ 675,000.00	2/18/2021	1901 4 9 C+	2
64 020 B0180	2022 11	\$ 1,200,000.00	11/5/2021	2067 4 8 B+	2
65 020 B0180	2022 11	\$ 1,200,000.00	11/5/2021	2145 3 8 B+	2
41 014 N0070	2022 11	\$ 2,800,000.00	12/27/2021	2194 1 8 B+	3
1 003 C0150	2022 11	\$ 1,200,000.00	9/8/2021 A	2396 4 7 B	1
2 003 C0150	2022 11	\$ 1,200,000.00	9/8/2021 A	2396 4 7 C+	1
3 003 C0150	2022 11	\$ 1,200,000.00	9/8/2021 A	2396 4 7 C+	2
51 017 G0320	2022 11	\$ 1,335,000.00	2/5/2021	2477 3 7 B	2
23 013 J0160	2022 11	\$ 675,000.00	2/18/2021	2493 3 8 A	2
46 017 C0160	2022 11	\$ 1,600,000.00	2/15/2022	2593 3 9 A	2
47 017 C0160	2022 11	\$ 1,600,000.00	2/15/2022	2593 3 9 B	2

24 Willis Street Market Comparable Analysis FY2022

	Year Built	Site Size	SiteValPSF	Land Value	Building Va	Total AV	GLA Front	GLA Side	Story	AdditionalC	GLA Total	AVBPSF	TAVPSF	OffStreetP	BRCount	BathCount	Rm Count	(Grade	CDU Grade	Conc Est	Footpri	Pct of Lot
84 Quebec St	1875	1624	143.5345	233100	220200	453300	23	33	1.75	12	1340.25	164.2977	338.2205	N	3	2	Inferior	C Ave	Inferior	771	47%	
38 Turner St	1874	2032	150.8366	306500	172700	479200	18	30	1.75	50	995	173.5678	481.608	N	2	2		C- Below Av	Inferior	590	29%	
52 Turner St	1874	1710	176.3743	301600	221600	523200	18	41	1.75	0	1291.5	171.5834	405.1103	N	3	2	Inferior	C Ave	Inferior	738	43%	
58 Turner St	1874	1073	319.9441	343300	430400	773700	15	23	2	665	1355	317.6384	570.9963	N	2	1.5		C / VG	Inferior	782	73%	
61 Turner St	1899	1080	317.963	343400	204000	547400					1348	151.3353	406.0831	N	3	1	Same	C Ave	Inferior	770	71%	
31 North St	1899	2899	129.7689	376200	229500	605700					1631	140.7112	371.3673	N	2	2		C- Ave	Inferior	1057	36%	
24 Willis St	1864	1750	134.0571	234600	154400	389000					1365	113.1136	284.9817	Y	3	1	Inferior	C- Fair		860	49%	
		1738	196.0683	305528.6	233257.1	538785.7					1326.792	186.5223	428.8976	N	2.571429	1.642857				795	50% Average	
		1710	150.8366	306500	220200	523200	18	31.5	1.75	31	1344.125	167.9406	405.5967	#NUM!	2.5	2				771	45% Median	
		-1%	32%	23%	34%	28%				Larger	-2.9%	39.4%	33.6%	Lower					Larger	7.5%	1.6%	Average
		-2%	11%	23%	30%	26%				Larger	-1.6%	32.6%	29.7%	Lower					Larger	10.4%	-8.4%	Median
67 Merrill St	2018	2339	156.5199	366100	588800	954900					1611	365.4873	592.7374	N	2	2.5	Inferior	B VG	Superior	1056	45%	



24 Willis St site is priced as though it is over 2600 sf or the discount PSF is due to functional obsolescence of the parking and disputed area.

24 Willis St GLA is priced as though over 2000 sf, lower than all comparable properties in this study. \$140 and \$151 are next lowest

IMHO floor value for 24 Willis may be closer to \$142 sf for site (with issues unresolved) and \$140 for GLA; \$248,500 and \$191100 = \$439600.

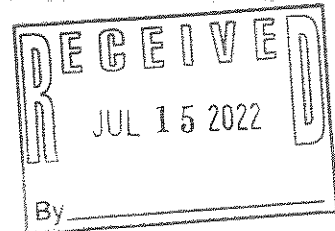
24 Willis would then be \$322 TAVPSF due to stigma of unresolved issues on site remaining.

GLA Total	TAVPSF
995	481.608
1291.5	405.1103
1327	284.98
1340.25	338.2205
1348	406.0831
1355	570.9963
1631	371.3673

EXHIBIT 2

**PORTLAND BOARD OF ASSESSMENT REVIEW
APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(36 M.R.S.A. Section 843)**

Note: Application must first be made to the Assessor.



1. Name of Applicant: Patricia M. Bleech
2. Address of Applicant: 24 Willis Street 04101
3. Telephone number: (207) 712-4482
4. Name and address of attorney, if any: To be determined
5. Location of property: 24 Willis Street 04101
- Chart, Block, Lot Number: 15-E-2 Account Number 10899
6. Assessed value of real estate: \$389,000
7. Assessed value of personal property: \$ N/A
8. Assessment year for which abatement is requested: FY22 Date of Assessor's decision 5.13.2022
(received 5.16.22)
9. Owner's opinion of current value for property in question:

Land) ?	\$	"Roberts v. Town of Southwest Harbor"	Personal Property	\$
Building) ?	\$			
TOTAL:	\$	275,000	TOTAL	\$

10. Reasons for requesting abatement. Please be specific, stating grounds for belief that property is overvalued for tax purposes, such as value of comparable property. If further space is needed, please attach additional pages to application.

- ① Recent sales data does not support FY22 assessment values
- ② Taxable lot sizes do not match legal descriptions in recorded deeds
- ③ Property values, on Munjoy Hill, were artificially inflated

11. Estimated time for your presentation at the hearing: 30 minutes

To the Board of Assessment Review, Portland, Maine:

APPLICATION FOR ABATEMENT AND CERTIFICATE OF COMPLIANCE WITH 36 M.R.S.A. § 843(4)

Pursuant to 36 M.R.S.A. § 843(4), the applicant hereby certifies that he or she has paid, by the due date, either the amount of taxes not in dispute for the current tax year or an amount equal to the amount of taxes paid in the previous tax year—whichever is greater. The statements contained in this application are correct to the best of my knowledge and belief.

July 15, 2022
Date

Patricia M. Bleech
Signature of Applicant

This application must be signed.

Separate application forms should be filed for each separately assessed parcel of real estate claimed to be overvalued.

ATTACHMENT 1

I couldn't find any 2017-2021 sales of functionally obsolete antique houses, like mine, to make an accurate FY22 comparison. The reason for that, I can only presume, is by the time the City got around to conducting a revaluation, developers (having been given a "heads-up" on new zoning restrictions?) had already swooped in/ bought low/ renovated/ sold high. [Case in point: The single-family house, in back of mine at **45 Montreal**, with a one-car garage on a **3476 SF** lot, was purchased by Tom Landry (a/k/a *CornerStone Building and Restoration; Benchmark Real Estate*) in 2014, for \$260,000. He renovated; marketed the property to his network of prospective Buyers; then sold it in 2015 for (what to neighbors was/ is still a shocking) \$785,000. The FY22 assessed value of the lot, *alone*, is \$386,600.]

What I do have, however, is a "recent sale" of the property abutting mine, at 28 Willis Street: Although our houses were both built in the mid-1800's; by the same carpenter; and were, *originally*, **identical** in style/ size/ design/ layout; by the time I purchased my house in June 1992, 28 Willis had already undergone numerous/ significant renovations. In May 2016, 28 Willis decided to cash out - after almost **4 years** on the market (there being no demand for houses on *nonconforming* lots), **28 Willis Street** finally sold, in February 2020, for \$395,000 - meanwhile, in July 2021, the assessed value was \$547,100. (Incredulously, \$357,300* of the \$395,000 selling price was, initially, assessed as the "land value" - of a **1850 SF** lot, *as opposed to the actual 1742 SF lot deeded the new Buyer.*) My *functionally obsolete* house, also on a *nonconforming* lot, was assessed \$543,100. (After months of painstaking research and grueling back-and-forth with the Tax Assessor, I managed to get the assessed value of my property reduced to **\$389,000** - which is *still extremely* high, considering the "recent sale price" of 28 Willis, and the amount of money I would have to expend to bring my house up to the same standard.)

From the modest houses on Willis Street, walk down to the highly coveted **126 Eastern Promenade**, where one will find a 5-family brick colonial with a 2 car garage, on a 9444 SF lot - which sold in December 2020 for \$1,900,000, with a FY22 assessed value of \$949,800. (*Regardless* of whatever tax-evading "approach" was used by the Tax Assessor to assign value, this one stands out as being particularly nefarious- especially with the FY22 assessment value of the widely advertised 9444 square feet of protected, unobstructed, 180-degree water view being a relatively meager \$271,000*.)

From: "pati" <triciamarie@maine.rr.com>
 To: "triciamarie@maine.rr.com" <triciamarie@maine.rr.com>
 Cc:
 Bcc:
 Priority: Normal
 Date: Tuesday June 14 2022 11:19:29AM
 Re: Coefficient of Dispersion

Sent: Monday July 12 2021 8:46:11AM

Hi Pati,

Believe it or not, I agree with you. There are lots of different methods and proposals to bring property tax reform to fruition. One of those methods is similar to what you are alluding to - changing an assessed value upon the sale of a property. Something similar to Proposition 13 in California. Another method that I am in full support of is allowing differing tax rates for residential vs. commercial properties. I am also in support of legislation that freezes the amount of taxes a senior citizen is levied. Various legislation has been proposed in Augusta, but nothing ever seems to take hold and garner enough votes to be implemented.

The property tax system dates back to colonial times and there are a lot of arguments to be made in favor of changing or reforming the system. However, until that happens, we are left with the current system as the one in which we need to operate within.

Christopher A. Huff, CMA
 City Tax Assessor
 City of Portland

On Mon, Jul 12, 2021 at 8:11 AM pati <triciamarie@maine.rr.com> wrote:

The **Notice of Assessment Change** acknowledges:

Portland's COD has been steadily increasing over the years as more inequity is introduced.

Indeed. When real estate investors began to take notice of what had long been considered an "undesirable" neighborhood, the City (in 2002?) responded by imposing a "**special assessment**" on property owners - **just on Munjoy Hill** - and property taxes went up - **just on Munjoy Hill** - as tiny in-town lots suddenly became more valuable than the modest houses sitting on them.

Meanwhile, the "inequity" continued to steadily increase, as long-time residents cashed-out and/or were priced-out.

In the explanation provided for the rationale behind the proposed FY22 Property Tax Levy, the reassurance that **the revaluation process does NOT raise new or additional revenues for the City but merely redistributes the overall tax burden so each property owner is paying a fair share** falls flat to those who purchased their homes, on Munjoy Hill, *before* the building/land values flipped. It would probably be safe to say that if a lot is assessed at a disproportionately higher value than the house, the property was purchased long *before* developers swooped in (when the neighborhood was still "working class"); if a building is currently valued at significantly more than the land, it was bought long *after* the 2006 revaluation (with those property owners having arrived adequately prepared to support the acquisition of a multi-million dollar condo, or a \$700,000 "tear-down".)

As since the City's last revaluation process in 2006 most all property values in the City have increased, instead of presuming to redistribute the overall tax burden so each property owner is paying a fair share based on the value of their property, it might be more "equitable" to consider when a property was purchased, as opposed to where.

PARID: 015 E016001
COLE JAMES

45 MONTREAL ST

Assessment History

347658

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$386,600	\$572,000	\$958,600	\$25,000	\$0	\$933,600
2020	\$108,200	\$201,200	\$309,400	\$19,250	\$0	\$290,150
2019	\$108,200	\$201,200	\$309,400	\$16,800	\$0	\$292,600
2018	\$108,200	\$201,200	\$309,400	\$17,800	\$0	\$291,600
2017	\$108,200	\$201,200	\$309,400	\$18,800	\$0	\$290,600
2016	\$108,200	\$201,200	\$309,400	\$15,000	\$0	\$294,400
2015	\$108,200	\$201,200	\$309,400	\$0	\$0	\$309,400
2014	\$108,200	\$61,700	\$169,900	\$10,000	\$0	\$159,900
2013	\$108,200	\$61,700	\$169,900	\$10,000	\$0	\$159,900
2012	\$108,200	\$61,700	\$169,900	\$10,000	\$0	\$159,900

PARID: 015 E002001
BLEECH PATRICIA M

24 WILLIS ST

Assessment History

17504

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$236,000	\$154,400	\$390,400	\$25,000	\$0	\$365,400
2020	\$105,700	\$70,300	\$176,000	\$19,250	\$0	\$156,750
2019	\$105,700	\$70,300	\$176,000	\$16,800	\$0	\$159,200
2018	\$105,700	\$70,300	\$176,000	\$17,800	\$0	\$158,200
2017	\$105,700	\$70,300	\$176,000	\$18,800	\$0	\$157,200
2016	\$105,700	\$70,300	\$176,000	\$15,000	\$0	\$161,000
2015	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000
2014	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000
2013	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000
2012	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000

PARID: 003 C003001**126 EASTERN
PROMENADE****SNYDER ERIC J AND
RENEE LAJEUNESSE
JTS****Parcel**

Parcel ID 003 C003001
 Property Location 126 EASTERN PROMENADE
 Unit
 Living Unit 5
 Land Use Code 15 - 5 TO 10 FAMILY

 Zoning R6
 Land Area (acreage) .2168
 Land Area (square footage) 9444
 Notes 3-C-3-4
 EASTERN PROM 120-126

 9444 SF
 Utilities 1 - ALL PUBLIC

PARID: 003 C003001**SNYDER ERIC J AND RENEE LAJEUNESSE JTS****Sales History**

Date	Price	Grantee	Grantor	Book	Page
12/28/2020	\$1,900,000	SNYDER ERIC J &	TANNER LUCILLE P TRUSTEE	37630	086
11/09/2015	\$0	TANNER LUCILLE P TRUSTEE	TANNER LUCY P	32723	346
03/27/2012	\$0	TANNER LUCY P	FORTIN LUCY P	NCFY12	
11/13/1979	\$0	FORTIN LUCY P		4529	230

PARID: 003 C003001**126 EASTERN PROMENADE****SNYDER ERIC J AND RENEE LAJEUNESSE JTS****Assessment History**

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$271,000	\$678,800	\$949,800	\$0	\$0	\$949,800
2020	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2019	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2018	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2017	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2016	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2015	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400

From: "pati" <triciamarie@maine.rr.com>
To: "triciamarie@maine.rr.com" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday July 8 2022 7:53:05AM
FW: Re: Tyler Technologies

From: "Assessors Office"
To: "pati"
Cc:
Sent: Friday July 16 2021 9:53:11AM
Subject: Re: Tyler Technologies

Received. Someone will respond shortly.
Have a good day.

On Fri, Jul 16, 2021 at 9:44 AM pati <triciamarie@maine.rr.com> wrote:

I had my 15 minute telephone appointment with a representative from Tyler Technologies, on Tuesday, July 13. Although the assessed value of my property has increased 350% since the revaluation in 2006 (due to a disproportionate increase in "land value"), I noticed that my "building value" has also disproportionately increased.

Understanding "fair market value" is determined not just by "location" and "size" of a house - but must also take into consideration condition and amenities - I wanted to point out that while the houses on either side of me have sold numerous times/seen significant improvements since I bought my property in 1992 (while the houses at 22 and 26 Willis now have second floor bathrooms, laundry rooms, shed dormers, and state-of-the-art kitchens, for example, I still have one tiny first floor bathroom that used to be a pantry, my second floor bedrooms have no heat, and a stack washer-dryer, purchased in 1992, remains in my kitchen), my "building value" has, nevertheless, increased in direct proportion to the "renovated" homes on either side of me.

The representative from Tyler Technologies bluntly stated: "I'm in Dayton, Ohio- I've never seen your house", and conceded that the current assessment was based on a recent "aerial view". When I tried to point out that while my house on 24 Willis was constructed around the same time as the house at 26 Willis (1864 and 1866), by the same carpenter, and were built as mirror images of each other (and from the outside still retain a similar look), the interiors are night and day, he told me to contact the assessor's office.

Please advise.

Patricia M. Bleech
24 Willis Street
04101

From: "pati" <triciamarie@maine.rr.com>
To: "triciamarie@maine.rr.com" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday July 8 2022 7:56:01AM
FW: Building Value

Sent: Saturday July 17 2021 10:42:28AM

24 Willis Street (built in 1864)

Single Family

first floor bath/unheated bedrooms

Building Value-

2005: \$ 68,880

2006: \$ 69,590

2007: \$ 70,300

IMPROVEMENTS: none

2021: \$210,500

26 Willis Street (built in 1866/identical to 24 Willis)

Single Family

2nd floor bath/first floor laundry room

Building Value-

2005: \$ 65,310

2006: \$ 67,960

2007: \$ 70,600

IMPROVEMENTS: Deck installed, Kitchen gutted/rebuilt, first floor 1/2 bath added, second floor laundry room, chimney removed/heat pump installed, 2 shed dormers added

2021: \$214,800

23 Willis Street

Single Family

2-car Garage

Shed

Building(s) Value-

2005: \$ 71,080

2006: \$ 91,390

2007: \$111,700

IMPROVEMENTS: full bath installed on first floor

2021: \$238,207

26 Willis Street

Portland, ME 04101

- 2 beds/2 baths
- 1,314 sqft
- 1,742 sqft lot
- \$300 per sqft
- 1880 build
- 1027 days on site

Significant price reduction!!! Rare opportunity to own a single family home one block up from the Eastern Prom with some views of the water. This home offers a bright, updated kitchen with SS Bosch appliances, quartz counter tops and plenty of cabinet space. Large dining room, large living room with views, new 1/2 bath on first floor. Two bedrooms upstairs with full bath, laundry and sitting area. Walk out from the kitchen onto a private patio garden or walk a block down to the Eastern Promenade or a couple of blocks to restaurants and other areas of interest. Don't need to go anywhere to enjoy 4th of July festivities and fireworks!

Sale history

Date	Event	Source	Price
Feb 10, 2020	Sold	MREIS	\$395,000
Dec 11, 2019	Pending	MREIS	\$424,900
Oct 29, 2019	Price Changed	MREIS	\$424,900
Sep 28, 2019	Price Changed	MREIS	\$449,900
Sep 17, 2019	Listed / Active	MREIS	\$475,000
May 16, 2016	Price Changed	MREIS	
May 10, 2016	Listed / Active	MREIS	

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

36 M.R.S. § 841

See Property Tax Bulletin No. 10 for more information

This application must be signed and filed with the municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name of applicant: Patricia M. Bleech
2. Mailing address: 24 Willis St, Portland 04101
3. Property address or map/lot: 24 Willis Street
4. Telephone number for applicant: (207) 712-4482
5. Tax year for which abatement is requested: 2022
6. Assessed valuation of real estate: \$390,400
7. Assessed valuation of personal property: N/A
8. Abatement of real estate valuation requested: \$275,000
9. Abatement of personal property valuation requested: N/A
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes):

(A) While zoning restrictions changed, on Munjoy Hill spurring the development of "luxury" housing, the revaluation failed to note the exponential undesirability of functionally obsolete antique houses on non-conforming lots.

(B) While the legal description in my recorded deed provides for a 1750 SF lot, I continue to be taxed on 1865 SF.

— See Attached —

To the assessing authority of the Municipality of Portland

In accordance with the provisions of 36 M.R.S. § 841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

March 9, 2022
Date

Patricia M. Bleech
Signature of Applicant

(A)

As the adjacent properties at 24 Willis Street and 28 Willis Street were built within 2 years of each other; by the same carpenter; identical in style, design, size and layout; and as 28 Willis Street sold during the period in which the revaluation was being conducted, I have been afforded the ideal "comparable":

When I purchased 24 Willis Street, in June 1992, there were only 30 amps of electricity and no appliances. Before moving in, I had the house completely rewired, purchased a stove and refrigerator, and installed a clothes washer/dryer in a corner of the kitchen. (I still have/use those same appliances.) Anticipated future improvements included providing heat to the second floor bedrooms; turning the tiny first floor bathroom off the dining room (originally a pantry?) into a laundry room; installing a full bathroom in the second floor; and renovating the designated kitchen space (with only a sink and one cabinet above, it offered absolutely no counterspace; the horsehair plaster walls had been covered over with cheap/dark paneling; and a drop ceiling had been installed over 12"x12" tiles that had been installed over the original plaster ceiling).

In comparison: By June 1992, 28 Willis had already seen significant improvement- asbestos ceiling tiles had been removed and lead paint eradicated; kitchen was renovated, with countertops and built-in cabinets; heat and plumbing had been installed on the second floor, along with a full bathroom; the 2 small second floor bedrooms in the front of the house had been combined, and the ceiling raised, to allow for headspace, storage, and room for a double bed.

In the summer of 2016, 28 Willis put her house on the market: but she did not receive *any* offers. In consideration of the negative feedback given by potential buyers, 28 Willis went back to work: completely gutting the kitchen, to add more counterspace, cabinets, and state-of-the-art appliances; replacing a kitchen window with glass sliders, opening onto a new deck; knocking out a wall between the kitchen and dining room, to allow for more a functional cooking-eating space; turning the laundry room off the dining room into a half-bath; and installing a clothes washer/dryer on the second floor.

When **28 Willis** re-listed her property in the early fall of 2019, it finally sold, in February 2020, for **\$395,000.** *

By comparison: 24 Willis *still* has no heat or plumbing on the second floor; the only bathroom is *still* on the first-floor, accessible from the dining room; the kitchen was never renovated (*still* no storage or counterspace), and the stack washer/dryer is *still* in the corner. Furthermore, the bedrooms might be considered "illegal", today, as the windows in the 2 bedrooms on the front/second story open 10 inches from the floor, and the skylights in the back bedroom are a 57" reach. Clearly - based on the recent \$395,000 selling price of 28 Willis Street - a considerable amount of time, money and effort would need to be expended before **24 Willis** might even come *close* to its current assessed value of **\$390,400.**

4'x6'

[* Between February and December 2020, the new owner of 28 Willis did even more work: the front chimney was removed, thereby enlarging the living room and upstairs bedroom; a heat pump was installed; 2 shed dormers were added in the back of the house; and the roof was replaced. The FY22 assessed value of 28 Willis is \$450,600.]

B

SHORT FORM WARRANTY DEED

FRED M. HAYMAN, JR. and NANCY A. HAYMAN, both of Portland, Cumberland County, Maine, FOR CONSIDERATION PAID, grant to PATRICIA M. BLEECH, whose mailing address is 38 Middlesex Road, Topsham, Maine, 04086, with WARRANTY COVENANTS, certain real property, together with any improvements thereon, located at Willis Street, Cumberland County and State of Maine, more particularly bounded and described as follows:

A certain lot or parcel of land, with the buildings thereon, numbered 24 Willis Street, situated in said City of Portland, lying on the westerly side of said Willis Street, bounded and described as follows:

Commencing at the most northerly corner of a lot of land sold by Moses Gould to Asa B. Russell, July 25, 1866; thence northwesterly by said line of Willis Street thirty-five (35) feet; thence from these two bounds to extend southwesterly at right angles from Willis Street and adjoining said Russell's land fifty (50) feet to Lot No. 33 as delineated on A.P. Marshall's Plan of Lots on Montreal and Walnut Streets, made for said Gould and recorded in the Cumberland County Registry of Deeds, Plan Book 1.

Being the same premises conveyed to the Grantors herein by deed from Fred M. Hayman, Sr. dated April 10, 1981, and recorded in the Cumberland County Registry of Deeds in Book 4765, Page 208.

WITNESS our hands and seals this 4th day of June, 1992.

WITNESS:

[Signature]
Name:

Fred M. Hayman, Jr.
Fred M. Hayman, Jr.

[Signature]
Name:

Nancy A. Hayman
Nancy A. Hayman

State of Maine
Cumberland, ss.

June 4, 1992

PERSONALLY APPEARED the above-named Fred M. Hayman, Jr. and Nancy A. Hayman and acknowledged the foregoing instrument to be their free act and deed.

SEAL

Recorded
Cumberland County
Registry of Deeds
65 05/92 10343:SLW
Robert P. Lincoln
Register

Before me,
[Signature]
Notary Public/Attorney-at-Law
Print Name: 10-21-92

673-XLP
BLEECH DEED

MAINE REAL ESTATE TAX PAID

**CITY OF PORTLAND**389 CONGRESS ST
PORTLAND, ME 04101

For the fiscal year July 01, 2021 to June 30, 2022

BILL #: 51410
ACCOUNT #: 10899
PARCEL ID #: 015-E-002-001
LOCATION: 24 WILLIS STBLEECH PATRICIA M
24 WILLIS ST
PORTLAND, ME 04101Owner of Record as of: April 1, 2021
BLEECH PATRICIA M**CURRENT BILL RATE DISTRIBUTION**

SCHOOL	6.450	\$2,347.80
COUNTY	0.470	\$171.08
MUNICIPAL	6.070	\$2,209.48
TOTAL	12.990	\$4,728.36

**THIS IS THE ONLY BILL
YOU WILL RECEIVE**

Assessed Property Description:

15-E-2
WILLIS ST 24
1865 SF

Acres: 0.043

FY22 REAL ESTATE TAX BILL**BILLING INFORMATION**

LAND VALUE	\$234,600
BUILDING VALUE	\$154,400
TOTAL VALUE	\$389,000
EXEMPTIONS	\$25,000
TAXABLE VALUE	\$364,000
TAX RATE	12.990
TOTAL TAX	\$4,746.55
PAYMENTS/CREDITS	\$4,746.55
ABATEMENT/ADJUST	\$18.19
TAX DUE	-\$18.19

DATE DUE	AMOUNT DUE
10/22/2021	-\$9.10
03/18/2022	-\$9.09

INTEREST AT 6% PER ANNUM CHARGED BEGINNING 10/23/2021 AND 03/19/2022.**TAXPAYER'S NOTICE**Per State law, the ownership and valuation of all real estate and personal property subject to taxation shall be fixed as of April 1st.
For this tax bill, that date is April 1, 2021.**IF THIS PROPERTY HAS BEEN TRANSFERRED, PLEASE FORWARD A COPY OF THIS BILL TO THE NEW OWNER.
THIS IS ONLY FOR THE CURRENT FISCAL YEAR****INFORMATION****Without State Aid for Education, Homestead and BETE Exemption Reimbursement and State Revenue Sharing, your taxes would be 18.2% higher. The current City and School bonded indebtedness is \$369,164,246.**
For information regarding changes or valuations, please contact the Assessor's Office at (207) 874-8486. Information regarding payments, interest, lien cost charges, and/or refunds, please contact the Treasury Office at (207) 874-8490.**REMITTANCE INSTRUCTIONS****THIS IS THE ONLY BILL YOU WILL RECEIVE. THIS BILL INCLUDES TWO (2) PAYMENT VOUCHERS.**Please make check or money order payable to City of Portland and mail to:**City of Portland Treasury
PO Box 16050
Lewiston, ME 04243-9533**For payments in person, please go to the Treasury Office located in Room 102 of City Hall.
If your bank or mortgage company pays your taxes, please review and forward a copy of this bill to them.**FY22 REAL ESTATE TAX BILL**THIS STUB MUST BE RETURNED WITH YOUR **SECOND** PAYMENT**CITY OF PORTLAND TREASURY
PO Box 16050
LEWISTON, ME 04243**BILL #: 51410
ACCOUNT #: 10899
PARCEL ID #: 015-E-002-001INTEREST AT 6% CHARGED
BEGINNING 03/19/2022

DATE DUE	AMOUNT DUE
03/18/2022	-\$9.09

BLEECH PATRICIA M

AMOUNT PAID \$ _____

208202220005141092600000009092

ATTACHMENT 2

On my Application for Abatement of Property Taxes (dated March 9, 2022) I noted: *While the legal description in my recorded deed provides for a 1750 SF lot, I continue to be taxed on 1865 SF.*

Although I had previously pointed this out to the Tax Assessor, his arbitrary (inconclusive) responses ranged from: telling me the properties at 20, 22, 24 and 28 Willis Street had all, at some point, been given extra (albeit unrecorded) land; stating Maine does not *have any laws that say you must be assessed only for the land described in your deed*; suggesting I *use the measuring tool on our property records website, overlay the aerial image and clearly see your lines are longer than 50'*; to: declaring the *burden of proof* is on me.

(Even though I have a duly recorded deed that clearly identifies a 35' x 50' lot, I had been telling Mr. Huff, *all along*, that I would **gladly accept** the "extra" land - on which I have been paying taxes for 30 years.)

All I want is a revised legal description, so I can file a corrective deed. (So why won't the City clear this up, once and for all, and simply order a survey? Might opening that can of worms reveal Code Enforcement was lax in issuing permits, resulting in investors having made improvements on land they don't legally own?)

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday July 15 2022 11:26:48AM
RE: survey ALL parcels

From: "Christopher Huff"

To: "pati"
Cc:
Sent: Thursday December 9 2021 9:02:30AM
Subject: Re: Recorded LAND vs Recorded Land PLAN

Yes, sorry, I did misspeak. To clarify, staff is searching the archive vault for recorded and unrecorded land surveys that have been conducted over the years in an effort to determine where the difference came into play between the legal description of the deed, the 1884 (or any other) plan and tax maps. To further clarify, if a property owner or other entity submits to us a signed and stamped survey from a licensed surveyor or engineer that differs from what the tax record lists, we will change our records to reflect that survey square footage, regardless of what the deed for the parcel may state. When plans are recorded in the Registry of Deeds, we receive copies of them and will make these changes as warranted. When plans are unrecorded, like with your former neighbor, we are not always able to get copies of them if they are not provided or submitted to the City in some way.

The discrepancy between your deed square footage and the tax map square footage is not a unique situation. You could easily settle the issue by having a survey done. Since that is not an option and **because this is affecting multiple parcels, I am pushing for the City to do that survey. However, I am not the decision maker for that call. Those that are would like to conduct their due diligence research and see what plans and records can be found.** Once definitive evidence manifests that the tax map square footage of your parcel is incorrect, I'll happily make that change.

From: "pati"
To: "Christopher Huff"
Sent: Thursday July 22 2021 3:34:45AM
Subject: Re: Land Value

I have Plan Book #5/Page #15 (dated 10.24.1884) in front of me, and can see where you got the 1865 figure-problem is, that doesn't correspond with the 35'x 50' parcel of land described in my deed (Book 10098/Page 294). In fact, **none** of the figures on **Page #15** correspond with the lot sizes described in the Willis Street deeds:

28 Willis: **1850** (deeded 33' "more or less" x 50')
26 Willis: mailing address used by 28 Willis (?)
24 Willis: **1865** (deeded 35'x50')
22 Willis: **1879** (deeded 35'x50')
20 Willis: **1361** (deeded 25'x50')

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday June 17 2022 12:04:05PM
RE: You can't be serious.....

From: "pati"

Sent: Thursday December 9 2021 1:24:33PM
Subject: You can't be serious.....

- 1) Law or no law, there is/never was cause/need for a "corrective deed", as the metes and bounds of the legal description contained in my deed (and those of my abutting neighbors) have never been altered.
- 2) The "actual physical area that is the curtilage of (my) parcel" would be the same for 20, 22 and 28 Willis Street- nevertheless, per the "Plan" of 1884, our properties showed an increase in lot size of widely varying amounts. (This means either: a) we've been paying taxes on "extra land" doesn't exist; b) we've been contributing to the tax payments of land owned by 42 Walnut and/or 45 Montreal Street; and/or c) the City has been taxing us *all* for the same land.)
- 3) I'm not a lawyer (or a tax assessor), but I'd wager that the "1 year abatement" of taxes applies to properties that were assigned an inflated/otherwise inappropriate assessment- not to people who have been paying taxes on properties that don't exist. (see #2) Although you said Maine does not have any laws that say you must be assessed only for the land described in your deed, common sense tells me the absence of such a law does **not** authorize a City to randomly assign lot sizes.
- 4) Maine Law certainly does **not** state (or anywhere imply) that it is the burden of a property owner to prove a negative! What it does state, however, is that in order for a property's legal description to be valid, the metes and bounds must meet. My recorded deed covers that criteria (and all of the others) - Plan Book 5/Page 15 does not. Therefore, the burden would be on the CITY to show where the parameters of my (alleged) 1,865 lot lie! (See #3)

From: "Christopher Huff"
To: "pati"
Cc:
Sent: Thursday December 9 2021 12:04:04PM
Subject: Re: What am I missing??

I am not trying to distract you, Pati.

In many states, when a survey is conducted that changes or alters the metes and bounds of the legal description contained within a deed, a corrective deed is required to be recorded to match the survey measurements and make reference to that survey. There are also laws that exist for similar issues surrounding the listed square footage on tax records and specifically identifying deeds by their Parcel ID or tax map reference. Maine has none of these in place, nor does Maine have any laws that say you must be assessed only for the land described in your deed.

The survey that is needed here is not to just have a surveyor come out and mark 4 points that measure 35' x 50' on your parcel. If they did this, there would be extra area on the front or back as you can use the measuring tool on our property records website, overlay the aerial image and clearly see that your side lines are longer than 50'. A survey of all surrounding parcels on your block is really what is needed. While your deed, containing a copied legal

description from back to 1865, may specify 35' x 50', the actual physical area that is the curtilage of your parcel is clearly more than this. The 1884 plan (and perhaps later plans) may have accounted for this but it would not have been required to record a corrective deed.

I have no authority to authorize reimbursement of your survey fees nor do I have a budget that allows for it. In regards to an abatement of taxes that would be overpaid, 1 year is the maximum by law that I am able to abate. If the resolution to this, Pati, is that I end up adjusting your land size to that of your deed, I will make that abatement. I am, however, unconvinced at this point that the 1,865 sq. ft. listed as the lot size for your parcel is incorrect. And Maine law makes very clear that the burden to prove otherwise is on the property owner.

Christopher A. Huff, CMA
City Tax Assessor
City of Portland

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday July 8 2022 11:19:41AM
RE: Burden of Proof

From: "pati"
To: "Christopher Huff"
Cc:
Sent: Friday December 10 2021 10:40:26AM
Subject: Burden of Proof

In one email you say I can clear this all up by ordering survey; in the next, you claim a survey won't be good enough, because of the fences my neighbors at 22 and 28 Willis Street installed along the side lines of my house. ? [Of note: None of the fences are mine; none of the fences were installed with my prior approval/expressed permission; and none of the fences meet/otherwise enclose my property.]

As you go on to say you are unconvinced at this point that the 1,865 sq. ft. listed as the lot size for your parcel is incorrect. And Maine law makes very clear that the burden to prove otherwise is on the property owner, I want to make it **very clear** I that I have no intention of trying to fight City Hall.

In fact (as I said before), I will **gladly accept** any/all of the land on which I have been paying taxes, for the past 30 years - but in order to file a "corrective deed" (The State of Maine may not require it, but I want to make certain my deed matches the tax description), I will need a legal (metes and bounds) description of the 1,865 parcel the City claims I own. How soon might I get that?

Patricia M. Bleech
24 Willis Street
Portland 04101

From: "Christopher Huff"
To: "pati"
Cc:
Sent: Thursday December 9 2021 12:04:04PM
Subject: Re: What am I missing??

I am not trying to distract you, Pati.

In many states, when a survey is conducted that changes or alters the metes and bounds of the legal description contained within a deed, a corrective deed is required to be recorded to match the survey measurements and make reference to that survey. There are also laws that exist for similar issues surrounding the listed square footage on tax records and specifically identifying deeds by their Parcel ID or tax map reference. Maine has none of these in place, nor does Maine have any laws that say you must be assessed only for the land described in your deed.

The survey that is needed here is not to just have a surveyor come out and mark 4 points that measure 35' x 50' on your parcel. If they did this, there would be extra area on the front or back as you can use the measuring tool on our property records website, overlay the aerial

image and clearly see that your side lines are longer than 50'. A survey of all surrounding parcels on your block is really what is needed. While your deed, containing a copied legal description from back to 1865, may specify 35' x 50', the actual physical area that is the curtilage of your parcel is clearly more than this. The 1884 plan (and perhaps later plans) may have accounted for this but it would not have been required to record a corrective deed.

I have no authority to authorize reimbursement of your survey fees nor do I have a budget that allows for it. In regards to an abatement of taxes that would be overpaid, 1 year is the maximum by law that I am able to abate. If the resolution to this, Pati, is that I end up adjusting your land size to that of your deed, I will make that abatement. I am, however, unconvinced at this point that the 1,865 sq. ft. listed as the lot size for your parcel is incorrect. And Maine law makes very clear that the burden to prove otherwise is on the property owner.

Christopher A. Huff, CMA

City Tax Assessor

City of Portland

On Thu, Dec 9, 2021 at 11:11 AM pati <triciamarie@maine.rr.com> wrote:

You keep saying the City would change its records to reflect a licensed surveyor's square footage, although: a) the City doesn't require surveys to record deeds/levy tax; and b) the surveyors use the legal description in recorded deeds (*not* plans) to determine "where" square footage lies- not "how much". We keep going around in circles. (Or are you just trying to distract me?)

As my deed meticulously describes a 35' x 50' foot lot, while I am being taxed on an **undefined** 1,865 square foot lot, it would be the City's burden to show where the discrepancy lies. But as you say I, myself, can "easily settle" the issue by having a survey done, how about I order one: If it turns out the City has been wrong, the City reimburses me for the survey and refunds me 30 years of property tax overpayments - with interest - and updates the tax records of the abutting/affected properties. If, in fact, I do own an 1,865 square foot lot, the City can alert property owners that their deeds have been recorded in error, and urge everyone to go back to their attorneys/title companies to correct the mistakes/file new documents?

ATTACHMENT 3

When a Buyer purchases a "property", it is, to my understanding, up to the Tax Assessor to determine how much of the selling price should be attributed to "land" and how much to "building" value - then, *everyone's* property taxes are adjusted to reflect the new standard. So, *regardless* of whether one recently bought a new luxury condominium, or purchased a functionally obsolete antique house back when Munjoy Hill was considered derelict, all were (allegedly) taxed using the same (suspect) base lot value methodology, whereby:

**Base Lot "Size" is 4500 square feet and Base Lot "Value" is \$405,000; from there-
Add \$9 for every square foot over 4500; Deduct \$18 for every square foot under 4500**

The premise of that base lot value methodology is flawed, in that while the "**average**" lot size of a property purchased by *developers* (with the house, subsequently, demolished) *might* be **4500 SF**, the "**median**" lot size on Munjoy Hill was previously determined to be **2000 SF** - and zoning restrictions were correspondingly changed. So not only does using 4500 SF as the base lot size serve to *lower* a *developer's* property tax bill, but, it shifts a heavier/disproportionate tax burden onto the wider majority of homeowners. (Note the example of 28 Willis Street, in Attachment 1: *While the Buyer purchased the property, in February 2020, for \$395,000, that base lot methodology had him paying \$357,300 for the lot, alone.*)

Simply looking at the **wildly divergent** land assessment values in just my block of Willis-Montreal-North-Walnut Streets would be enough to compel anyone to question the legitimacy of the so-called "fair and equitable" tax assessments: Why is 107 North Street, with a 2195 SF lot *at the corner of a busy 4-way intersection*, assessed **\$363,500**, while a back door neighbor, at 46 Walnut Street, is assessed \$281,500 for a lot more than **three times** the size? Explain why 45 Montreal Street with a 3476 SF lot is assessed \$386,600, while the similar-sized 3456 SF abutting back yard at 42 Walnut Street is assessed \$131,700 *less*. Then there's me, at 24 Willis Street, with a **nonconforming** 1750 SF lot assessed \$236,000, while a neighbor at 54 Walnut Street, just 4 houses up, is assessed \$213,700 - for a **buildable** lot almost **twice the size**. (Not to mention the incongruity noted in Attachment 1, of the 9444 square feet of *protected/unobstructed 180-degree water view*, at 126 Eastern Promenade, that is assessed **\$271,000** .)

Finally, as the Tax Assessor persisted in reiterating the (egregious/grossly misleading) narrative that *everyone* would *finally* be paying their "fair share" (albeit with only 1/3 of the City's homeowners seeing an increase in their property tax bills), I decided to compare assessment histories of properties off the peninsula- back to when Munjoy Hill was considered undesirable, and people preferred to purchased homes in safer family-friendly neighborhoods. I discovered the assessed land values on Munjoy Hill were *always* **significantly** higher than properties in other neighborhoods - an "inequity" that only became more pronounced in FY22. [I used 31 Kenwood Street in the Oakdale neighborhood as an example, because: a) at 5998 SF, the lot has *always* been buildable; b) it is the Mayor's property; and c) I have to wonder about a "conflict of interest" when a policy maker's push to increase property taxes in one neighborhood would, effectively, serve to reduce her own.]

23 Willis Street
Land: 6595 SF
Assessment: \$423,800

WILLIS

24 Willis Street
Land: 1750 SF
Assessment: \$236,000

41 Montreal Street
Land: 2500 SF
Assessment: \$310,000

42 Walnut Street
Land: 3456 SF
Assessment: \$254,900

45 Montreal Street
Land: 3476 SF
Assessment: \$386,600

44 Walnut Street
Land: 3456 SF
Assessment: \$254,900

49 Montreal Street
Land: 3440 SF
Assessment: \$385,900

46 Walnut Street
Land: 6896 SF
Assessment: \$281,500

54 Walnut Street
Land: 3200 SF
Assessment: \$213,700

107 North Street
Land: 2195 SF
Assessment: \$363,500

42 Montreal Street
Land: 2500 SF
Assessment: \$310,000

10 Willis Street
Land: 3785 SF
Assessment: \$329,400

MONTREAL

WALNUT

NORTH

From: "pati" <triciamarie@maine.rr.com>
To: "triciamarie@maine.rr.com" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday July 8 2022 7:56:41AM
FW: Land Value

From: "pati"
To: "Chuff@portlandmaine.gov"
Cc:
Sent: Saturday July 17 2021 7:34:41AM
Subject: Land Value

Please explain:

24 Willis Street

Acres: .04

Land Value-

2005: \$ 30,240

2006: \$ 67,970

2007: \$105,700

2021: \$357,600

23 Willis Street

Acres: .15

Land Value-

2005: \$ 37,490

2006: \$ 74,550

2007: \$111,600

2021: \$423,800

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday July 8 2022 11:56:58AM
RE: "Flawed" methodology

From: "Christopher Huff"
To: "pati"
Cc:
Sent: Monday July 26 2021 8:57:11AM
Subject: Re: Land Value

It was developed based on a combination of **vacant land sales** and using a land allocation method on improved sales.

On Mon, Jul 26, 2021 at 8:47 AM pati <triciamarie@maine.rr.com> wrote:

I meant, explain how you came up with that "*formula*".

From: "Christopher Huff"
To: "pati"
Cc:
Sent: Monday July 26 2021 8:36:39AM
Subject: Re: Land Value

Hi Pati,

Same formula:

The base lot value is \$405,000 for the first 4500 square feet.
Each square foot above this base lot size of 4,500 is valued at \$9 additional.
Each square foot below this base lot size of 4,500 is valued at an \$18 reduction.

37 Montreal St - 7,167 square feet
First 4500 sq. ft. at \$405,000
Remaining 2,667 sq. ft. at \$9 = \$24,003
 $\$405,000 + \$24,003 = \$429,003$ or an assessed value of \$429,000 rounded

On Mon, Jul 26, 2021 at 8:20 AM pati <triciamarie@maine.rr.com> wrote:

Please explain (again) why the developer who plans to build a **4-story/9 unit apartment complex** at the corner of Willis and 37 Montreal Street is being taxed **\$429,000** for his .1645 acre lot, while, across the street at 24 Willis, I'm being taxed **\$357,600** for my .04 acre (unbuildable) lot.

From: "pati" <triciamarie@maine.rr.com>
To: "triciamarie@maine.rr.com" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Tuesday June 14 2022 11:27:57AM
Re: Land Value

On Mon, Jul 26, 2021 at 10:26 AM pati <triciamarie@maine.rr.com> wrote:

No, my 1,750 square foot lot would not sell for \$357,600:

- 1) It's unbuildable;
- 2) It's "historic"; and
- 3) With a 7,167 square foot buildable lot across the street going for \$429,000, the comps wouldn't support that price.

From: "Christopher Huff"
To: "pati"
Cc:
Sent: Monday July 26 2021 10:20:44AM
Subject: Re: Land Value

It's the same value methodology for the two lots. If your lot was vacant and you put it up for sale today, it would sell for more than \$357,600.

If you feel the value is not correct, you have every right to appeal it. Present an appraisal and we'd be more than happy to review it.

Christopher A. Huff, CMA
City Tax Assessor
City of Portland

On Mon, Jul 26, 2021 at 9:58 AM pati <triciamarie@maine.rr.com> wrote:

With the "average lot size" on Munjoy Hill so small, why not charge by the square foot? According to the existing "formula":

- ~ The developer at 37 Montreal, with 7,167 square feet of vacant land, is currently assessed \$429,000- or **\$60 per square foot**.
- ~ Meanwhile, the homeowner across the street, at 24 Willis, with a 1,750 square foot (unbuildable) lot, is assessed \$357,600- or **\$204 per square foot**.

Again: How is this even close to equitable?

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday June 17 2022 11:49:15AM
Re: Final Question

Sent: Wednesday August 4 2021 8:55:04AM

Thanks for your email Pati. The base lot value is different for the neighborhood you are comparing with yours. Again, this is based on sales. That's the rationalization.

Christopher A. Huff, CMA
City Tax Assessor
City of Portland

On Wed, Aug 4, 2021 at 7:48 AM pati <triciamarie@maine.rr.com> wrote:

Still obsessing... (Frankly, I might not have paid as close attention if you hadn't, repeatedly, gone on record to assure homeowners that while *everyone's* property value has increased since the last valuation, only 1/3 of us will see an increase in their property taxes... Huh?)

One of the problems with the "base lot value method" (as I mentioned before) was in using 4,500 square feet as the "base lot size", when a buildable lot on Munjoy Hill is only 2,000 square feet. From that flawed premise, those with more than 2 buildable lots (i.e., attractive to developers) pay exponentially less than \$90 per square foot, while those with less than a 2,000 square foot lot (i.e., worthless to real estate investors) pay *exorbitantly* more.

And to the argument that it wouldn't have been so bad if Portland had more frequent valuations, I say that *still* wouldn't negate the "fact" that those of us on Munjoy Hill have *always* been taxed disproportionately more than our Portland neighbors:

24 Willis Street
Land: 1,750 square feet
Assessed Value-
2005: \$ 30,240
2006: \$ 67,970
2007: \$105,700

2021: \$357,500

31 Kenwood Street
Land: 5,998 square feet
Assessed Value-
2005: \$ 30,870
2006: \$ 58,990
2007: \$ 87,100

2021: \$ 92,600

How do you rationalize this?

~pati

**Real Estate
Assessment History**

Owner

Parcel ID

24 Willis
BLEECH PATRICIA M

015-E-002-001

YearSortable	Land ValueSortable	Building ValueSortable	Personal ValueSortable	Total
	1750 SF			
2022	234600	154400	0	3890
2021	105700	70300	0	1760
2020	105700	70300	0	1760
2019	105700	70300	0	1760
2018	105700	70300	0	1760
2017	105700	70300	0	1760
2016	105700	70300	0	1760
2015	105700	70300	0	1760
2014	105700	70300	0	1760
2013	105700	70300	0	1760
2012	105700	70300	0	1760
2011	105700	70300	0	1760
2010	105700	70300	0	1760
2009	105700	70300	0	1760
2008	105700	70300	0	1760
2007	105700	70300	0	1760
2006	67970	69590	0	1375
2005	30240	68880	0	9912
2004	30240	68880	0	9912
2003	30240	68880	0	9912
2002	30240	68880	0	9912
2001	28800	65600	0	9440
2000	25920	59040	0	8496
1999	25920	59040	0	8496

**Real Estate
Assessment History**

Owner

Parcel ID

31 Kenwood

SNYDER COLIN E &

081-G-009-001

YearSortable	Land ValueSortable	Building ValueSortable	Personal ValueSortable	Total
	5998 SF			
2022	92600	397000	0	489600
2021	87100	204000	0	291100
2020	87100	204000	0	291100
2019	87100	204000	0	291100
2018	87100	204000	0	291100
2017	87100	204000	0	291100
2016	87100	204000	0	291100
2015	87100	204000	0	291100
2014	87100	204000	0	291100
2013	87100	204000	0	291100
2012	87100	204000	0	291100
2011	87100	204000	0	291100
2010	87100	204000	0	291100
2009	87100	204000	0	291100
2008	87100	204000	0	291100
2007	87100	204000	0	291100
2006	58990	162700	0	221690
2005	30870	109520	0	140390
2004	30870	109520	0	140390
2003	30870	109520	0	140390
2002	30870	109520	0	140390
2001	29400	104300	0	133700
2000	26460	93870	0	120330
1999	26460	93870	0	120330

Real Estate Assessment History

Owner 49 WATERVILLE STREET LLC

Parcel ID 016-I-008-001

YearSortable	Land ValueSortable	Building ValueSortable	Personal ValueSortable	Total
	2594 SF			
2022	370700	0	0	370700
2021	154900	0	0	154900
2020	154900	0	0	154900
2019	154900	0	0	154900
2018	154900	0	0	154900
2017	15800	0	0	15800
2016	15800	0	0	15800
2015	15800	0	0	15800
2014	15800	0	0	15800
2013	15800	0	0	15800
2012	15800	0	0	15800
2011	15800	0	0	15800
2010	15800	0	0	15800
2009	15800	0	0	15800
2008	15800	0	0	15800
2007	15800	0	0	15800
2006	9900	0	0	9900
2005	3990	0	0	3990
2004	3990	0	0	3990
2003	3990	0	0	3990
2002	3990	0	0	3990
2001	3800	0	0	3800
2000	3420	0	0	3420
1999	3420	0	0	3420

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Friday June 17 2022 11:58:35AM
Re: Final Question

On Wed, Aug 4, 2021 at 5:27 PM pati <triciamarie@maine.rr.com> wrote:

Sorry to have troubled you- but I'm inclined to ask a question (as many times/in as many different ways as I might be pushed) until I get a logical answer. So, if you'd please explain:

Why have the four non-buildable lots in the 20-28 block of Willis Street *always* been taxed at a *significantly* higher price, per square foot, than any other parcel in *all* of Portland?

Sent: Wednesday August 4 2021 11:43:05AM

Pati,

126 Eastern Promenade is a commercial parcel, as it is 5 units or more. This parcel is valued on the income approach, not a cost approach like residential parcels. You are comparing properties that are not an apples-to-apples comparison. I understand your complaints in regards to land valuation and I have done my best to provide answers. Your daily mass emails are not helping in any way.

Christopher A. Huff, CMA
City Tax Assessor
City of Portland

On Wed, Aug 4, 2021 at 11:24 AM pati <triciamarie@maine.rr.com> wrote:

I figured the "base lot value" for this *gorgeous* spot on the Eastern Prom would be "different" than mine... and, of course, the selling price (\$1,900,000 last December) is significantly higher than any sale (recent or otherwise) on my block... So... how do you "rationalize" this:

126 Eastern Promenade
Land: 9,444 square feet
Assessed Value-
1999: \$ 63,180
2005: \$ 73,710
2006: \$104,360
2007: \$135,000

2021: \$357,500

Reduced!
\$271,000

PARID: 015 E002001
BLEECH PATRICIA M

24 WILLIS ST

Assessment History

1750 SK

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$236,000	\$154,400	\$390,400	\$25,000	\$0	\$365,400
2020	\$105,700	\$70,300	\$176,000	\$19,250	\$0	\$156,750
2019	\$105,700	\$70,300	\$176,000	\$16,800	\$0	\$159,200
2018	\$105,700	\$70,300	\$176,000	\$17,800	\$0	\$158,200
2017	\$105,700	\$70,300	\$176,000	\$18,800	\$0	\$157,200
2016	\$105,700	\$70,300	\$176,000	\$15,000	\$0	\$161,000
2015	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000
2014	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000
2013	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000
2012	\$105,700	\$70,300	\$176,000	\$10,000	\$0	\$166,000

PARID: 003 C003001
SNYDER ERIC J AND RENEE LAJEUNESSE JTS

126 EASTERN PROMENADE

Assessment History

9444 SK

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$271,000	\$678,800	\$949,800	\$0	\$0	\$949,800
2020	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2019	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2018	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2017	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2016	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2015	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2014	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2013	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400
2012	\$135,000	\$162,400	\$297,400	\$0	\$0	\$297,400

126 Eastern Promenade

PORTLAND

- 5 units
- 5 total beds
- 4,126 sq.ft.
- 0.22 acres

\$1,900,000

- property type Multi-Family
- class Multi-Family
- style Colonial
- year built 1900
- listing office Benchmark Real Estate
- selling office Benchmark Real Estate

One of the best views on the Eastern Seaboard awaits from this stately and stunning Eastern Promenade property. This is one of just a few remaining properties on the promenade that hasn't been converted to condos. Originally built as a single-family, the grand proportions and lovely period architectural details remain. **The quality of construction and level of maintenance are second to none** and provide a stable and suitable foundation from which to build your dream. Whether buying and running as a multi-family, converting to condos, eliminating units to create a single-family or remarkable owner-occupied multi, the possibilities are endless. Located on the very crown of the Promenade, **the 180-degree views are protected, unobstructed and *spectacular***. The **9,444 sf lot*** offers many opportunities for expansion, a separate structure and up to 13 individual units. Currently a *well-maintained and updated 5 unit*.

FY22 Assessment: \$271,000*

From: "pati" <triciamarie@maine.rr.com>
 To: "pati" <triciamarie@maine.rr.com>
 Cc:
 Bcc:
 Priority: Normal
 Date: Tuesday June 14 2022 11:54:05AM
 RE: Willis-Walnut-North

On Thu, Dec 16, 2021 at 9:18 AM pati <triciamarie@maine.rr.com> wrote:

As I first pointed out on July 17 (see below), the properties in the 20-28 block of Willis Street have, historically, been assessed disproportionately *more* than abutting property owners. When I initially got in contact with you, the FY22 assessment for my (alleged) taxable 1,865 square foot lot was \$357,600, while the abutting 3,456 square foot lot at 42 Walnut Street was (still is) assessed at \$254,900. (FYI: **Plan Book 5/Page 15** has "3661" written on what is 42 Walnut Street, and "2910" on 44 Walnut Street- meanwhile, *both* of those properties are/have been taxed on 3,456 square foot lots- which is consistent with the legal description recorded in their deeds.)

I also noticed that although 42 Walnut Street (deeded 40' x 86.4') and 45 Montreal Street (deeded 40' x 86') have similar lot sizes and had, historically, been assessed the same amount in land value, 42 Walnut Street *now* has a land assessment value of \$254,900, while 45 Montreal Street's lot is assessed at \$386,600. How do you account for this?

Finally (as I said many times before...), I'll gladly accept the land on which I have been paying taxes for 30 years- but even at 1,865 square feet, I have been/am still paying disproportionately more than neighbors. Am I entitled to a refund? (Or is that something I would need to run by a lawyer...?)

Patricia M. Bleech
 24 Willis Street
 Portland 04101

 From: "pati"
 To: "Chuff@portlandmaine.gov"
 Cc:
 Sent: Saturday July 17 2021 7:34:41AM
 Subject: Land Value

Please explain:

24 Willis Street
Acres: .04
 Land Value-
 2005: \$ 30,240
 2006: \$ 67,970
 2007: \$105,700

 2021: \$357,600

23 Willis Street
Acres: .15
 Land Value-
 2005: \$ 37,490
 2006: \$ 74,550
 2007: \$111,600

 2021: \$423,800

**Real Estate
Assessment History**

Owner

Parcel ID

42 Walnut
SMITH TIMOTHY M &

015-E-006-001

YearSortable	Land ValueSortable 3456 SF	Building ValueSortable	Personal ValueSortable	Total
2022	254900	237000	0	4919
2021	108200	107500	0	2157
2020	108200	107500	0	2157
2019	108200	107500	0	2157
2018	108200	107500	0	2157
2017	108200	107500	0	2157
2016	108200	107500	0	2157
2015	108200	107500	0	2157
2014	108200	107500	0	2157
2013	108200	107500	0	2157
2012	108200	107500	0	2157
2011	108200	107500	0	2157
2010	108200	107500	0	2157
2009	108200	107500	0	2157
2008	108200	107500	0	2157
2007	108200	107500	0	2157
2006	70430	89610	0	1600
2005	32660	79060	0	1117
2004	32660	79060	0	1117
2003	32660	79060	0	1117
2002	32660	79060	0	1117
2001	31100	75300	0	1064
2000	27990	67770	0	9576
1999	27990	67770	0	9576

**Real Estate
Assessment History**

Owner

Parcel ID

45 Montreal

COLE JAMES

015-E-016-001

YearSortable	Land ValueSortable	Building ValueSortable	Personal ValueSortable	Total
	3476 SF			
2022	386600	572000	0	9586
2021	108200	201200	0	3094
2020	108200	201200	0	3094
2019	108200	201200	0	3094
2018	108200	201200	0	3094
2017	108200	201200	0	3094
2016	108200	201200	0	3094
2015	108200	61700	0	1699
2014	108200	61700	0	1699
2013	108200	61700	0	1699
2012	108200	61700	0	1699
2011	108200	61700	0	1699
2010	108200	61700	0	1699
2009	108200	61700	0	1699
2008	108200	61700	0	1699
2007	108200	61700	0	1699
2006	70430	51540	0	1219
2005	32660	41370	0	7403
2004	32660	41370	0	7403
2003	32660	41370	0	7403
2002	32660	41370	0	7403
2001	31100	39400	0	7050
2000	27990	35460	0	6345
1999	27990	35460	0	6345

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Thursday June 16 2022 9:00:15AM
RE: Willis-Walnut-North

From: "pati"
To: "Christopher Huff"
Cc: "wgibney@gmail.com"
Sent: Sunday December 19 2021 9:17:11AM
Subject: Willis-Walnut-North

Please explain:

28 Willis Street
36-38 Walnut
Land: 1850 SF
Assessment: \$235,800

42 Walnut Street
Land: 3456 SF
Assessment: \$254,900

44 Walnut Street
Land: 3456 SF
Assessment: \$254,900

46 Walnut Street
Land: 6896 SF
Assessment: \$281,500

54 Walnut Street
Land: 3200 SF
Assessment: \$213,700

107 North Street
60-64 Walnut
Land: 2195 SF
Assessment: \$363,500

From: "pati" <triciamarie@maine.rr.com>
To: "pati" <triciamarie@maine.rr.com>
Cc:
Bcc:
Priority: Normal
Date: Tuesday June 14 2022 11:47:21AM
RE: Don't shoot the messenger!

From: "pati"
To: "Christopher Huff"
Cc:
Sent: Tuesday December 28 2021 6:21:06AM
Subject: Don't shoot the messenger!

Although "industry standard *best practices* for Mass Appraisal" might, indeed, support using a base lot value method for assessing residential land in any given City/Town/ neighborhood, for the "outcome" to be accurate and fair, the "base lot" size and value would, obviously, have to be *consistent*.

My "*own set of facts*" (pulled from the Tax Assessor's website, actually...) clearly show one property being taxed \$363,500 for their 2195 SF lot, while a backdoor neighbor with a 6895 SF is only assessed \$281,500. But instead of answering my questions, you insist: "*There is not even a path to explain it...*"

I agree- there *is* no path to "explain" the glaring inequities, unless you admit the City screwed this one up. The only "path" forward would be to reevaluate the lots on Munjoy Hill, first making sure the City's records match the legal descriptions in recorded deeds, then using a formula with the buildable 2000 SF lot size as the "base".

~pati

Sent: Monday December 27 2021 9:39:02AM

Pati,

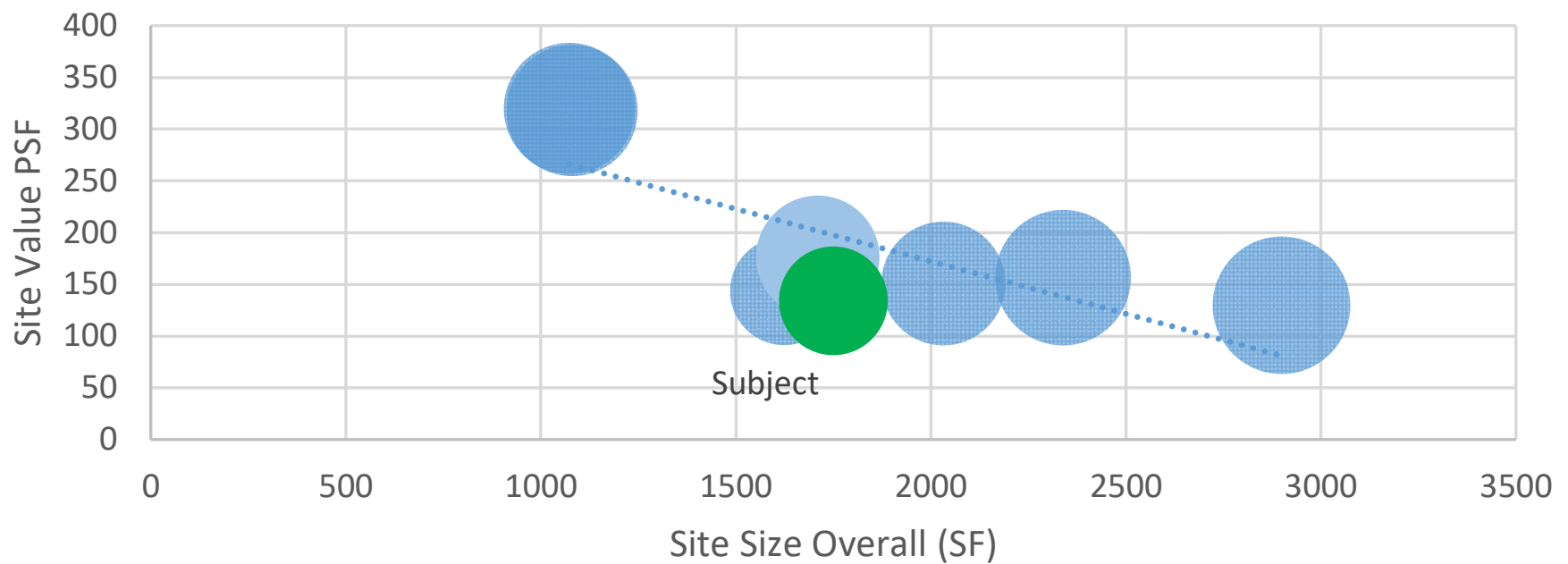
The revaluation was conducted using industry standard best practices for Mass Appraisal and the outcome met every statistical measurement required by state law. But there is no correcting you on any of this. There is not even a path to explain it. You are dead set in your assertions based on your own set of facts.

You, like every other resident, are free to file an assessment appeal and challenge your assessed value, and even the "flawed methodology" of the revaluation that you purport to exist, all the way up to the Maine Supreme Court. I would encourage you to do so. The first step of this process is an appeal with our office and I have attached the application for you.

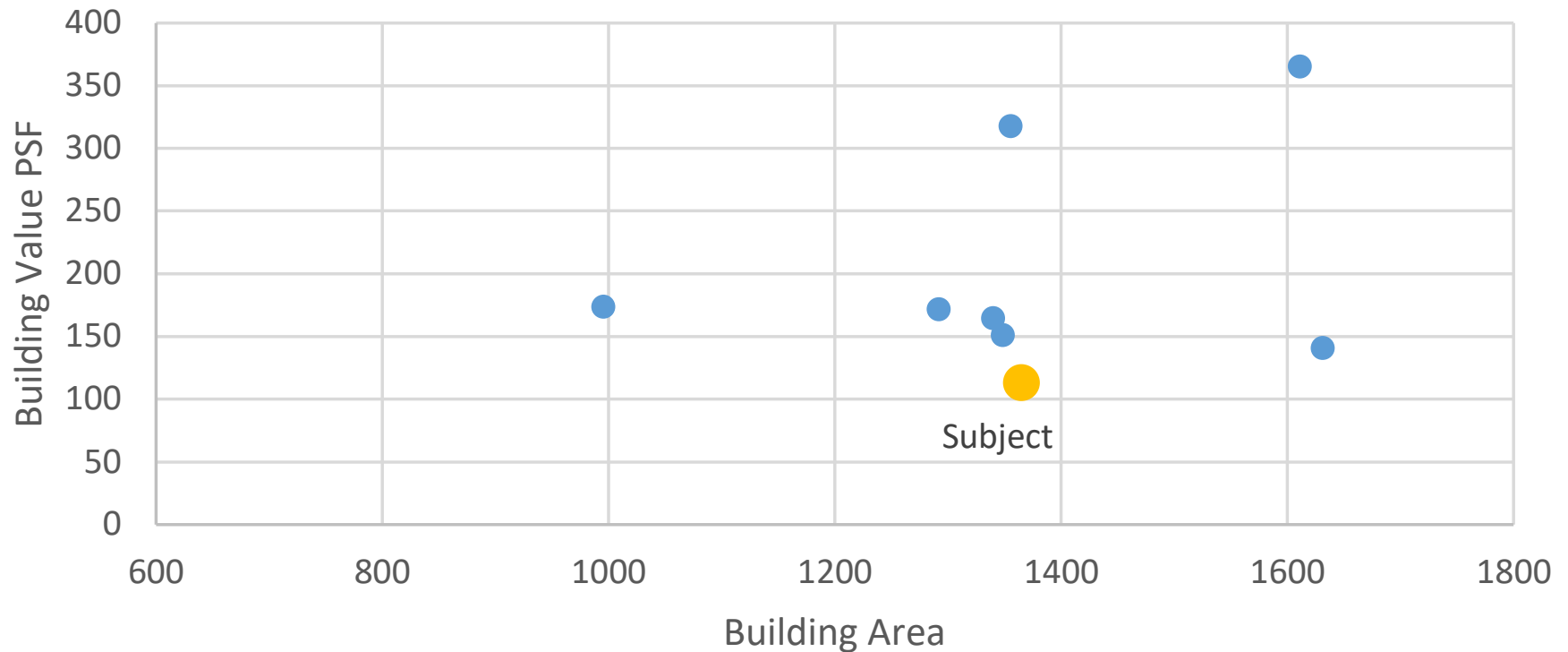
Christopher A. Huff, CMA
City Tax Assessor
City of Portland

Site PSF Value by Overall Size

(24 Willis St within 2% of Median and Average Comparable Size Sites with No Offstreet Parking - Subject appears to have Informal Parking)



Building Value PSF: 24 Willis St has Inferior Quality, and
Bath Count and Bracketed GLA though Lowest PSF of
All Comparable Properies with 995 to 1631 sf GLA
(1365sf), 1000 to 2900 sf of Site (1750 sf)



Total Assessed Value by Living Area for 24 Willis St Versus Other Properties with No Offstreet Parking

(Subject is Lowest Value PSF though Not Largest, Lower Grade and Condition with Inferior Bath Count and Within 3% of Median Site Size)

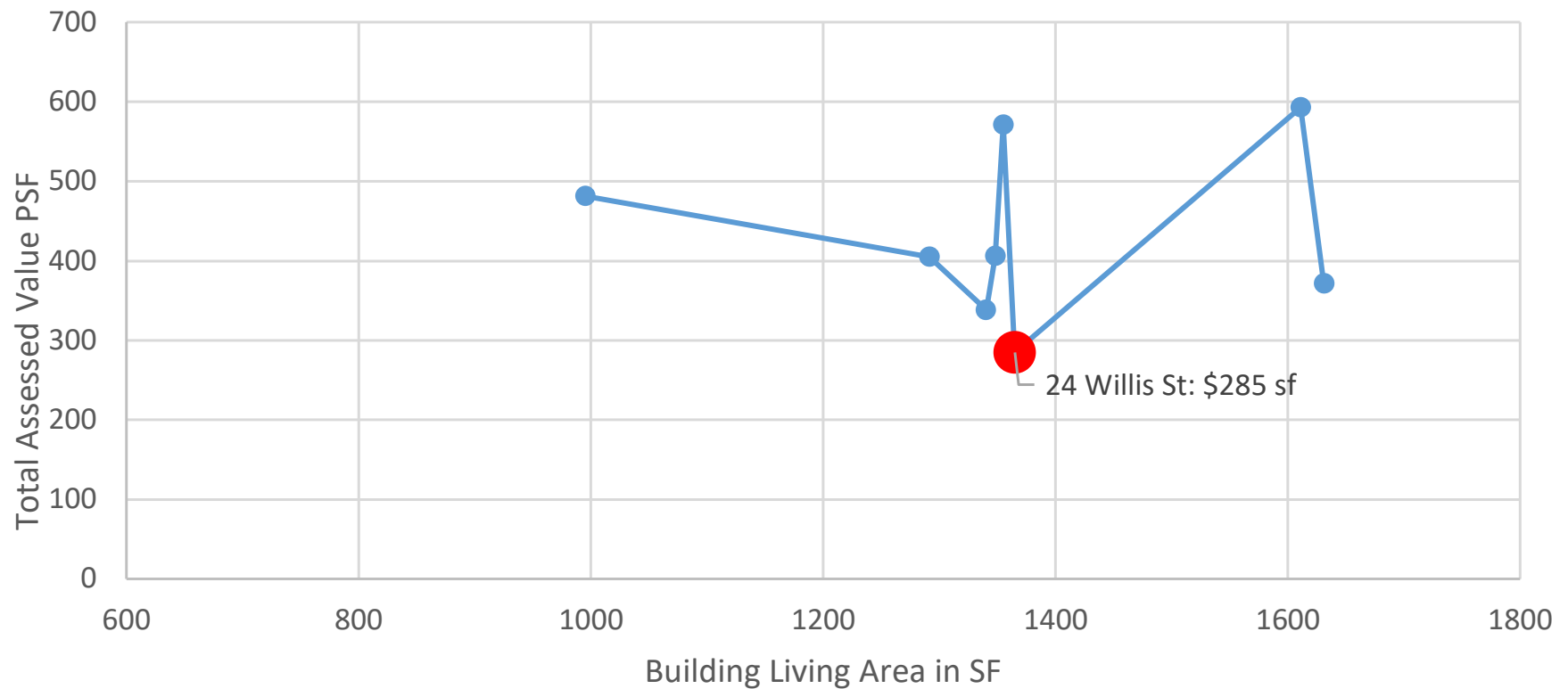


EXHIBIT 3d

24 Willis Street Market Comparable Analysis FY2022: Data backing chart content

			Year Built	Site Size	PSF	Site Val	Land	Building	GLA		Additiona				OffStreet	BR	Bath	Rm Count	Grade	Grade	Est	Lot Spc				
						Value	Value	Value	Total AV	Front	GLA Side	Story	IGLA	GLA Total	AVBPSP	TAVPSP	Park	Count	Count	Comp	CDU	Cond	Footprint	Pct of Lot	Avail	
Subject	84	Quebec St	1875	1624	144	233100	144	233100	220200	453300	23	33	1.75	12	1340	164	338	N	3	2	Inferior	C Ave	Inferior	771	47%	853
	67	Merrill St	2018	2339	157	366100	157	366100	588800	954900					1611	365	593	N	2	2.5	Inferior	B VG	Superior	1056	45%	
	38	Turner St	1874	2032	151	306500	151	306500	172700	479200	18	30	1.75	50	995	174	482	N	2	2	Same	C- Below A	Similar	590	29%	1442
	52	Turner St	1874	1710	176	301600	176	301600	221600	523200	18	41	1.75	0	1292	172	405	N	3	2	Inferior	C Ave	Inferior	738	43%	972
	58	Turner St	1874	1073	320	343300	320	343300	430400	773700	15	23	2	665	1355	318	571	N	2	1.5	Inferior	C / VG	Inferior	782	73%	291
	61	Turner St	1899	1080	318	343400	318	343400	204000	547400					1348	151	406	N	3	1	Same	C Ave	Inferior	770	71%	310
	31	North St	1899	2899	130	376200	130	376200	229500	605700					1631	141	371	N	2	2	Inferior	C- Ave	Inferior	1057	36%	1842
	24	Willis St	1864	1750	134	234600	134	234600	154400	389000					1365	113	285	Y/N	3	1		C- Fair		860	49%	890
			Average	1813.375		191	313100	277700	590800						1367	212	452		2.5	1.75				828	49% Average	
			Median	1730		154	324900	220900	535300				31		1348	172	406		2	2				771	45% Median	

Situs : 28 WILLIS ST

Parcel ID: 015 E001001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: August 17, 2022

CURRENT OWNER

GIBNEY WILLIAM B
26 WILLIS ST
PORTLAND ME 04101

GENERAL INFORMATION

Living Units	1
Neighborhood	101
Alternate ID	10898
Vol / Pg	36416/228
District	14
Zoning	RESIDENTIAL
Class	R1

Property Notes

15-E-1
WILLIS ST 28
WALNUT ST 36-38
1650 SF



Land Information

Type		Size	Influence Factors	Influence %	Value
Primary	SF	1,650	Shape/Size	-34	233,440

Total Acres: .0379
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	233,400	233,400	233,400	0	233,400
Building	214,800	214,800	214,800	0	290,800
Total	448,200	448,200	448,200	0	524,200

Manual Override Reason

Base Date of Value APRIL 1, 2021

Effective Date of Value APRIL 1, 2021

Value Flag COST APPROACH

Entrance Information

Date	ID	Entry Code	Source
02/02/90	CJC	Entry & Sign	Tenant

Permit Information

Date Issued	Number	Price	Purpose	% Complete
06/09/20	BLDR2020-	30,000	ADDITION	Adding Two Dormers.

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
02/10/20	395,000	Land & Building	Changed After Sale (Physical)	36416/228		GIBNEY WILLIAM B
12/01/97	109,000	Land & Building	Valid Sale	13473/001		SHAW SUSAN E
08/01/91	94,400	Land & Building	Valid Sale	9679/345		



RESIDENTIAL PROPERTY RECORD CARD

2022

CITY OF PORTLAND

Situs : 28 WILLIS ST

Parcel Id: 015 E001001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: August 17, 2022

Dwelling Information

Style	Old Style	Year Built	1880
Story height	1.5	Eff Year Built	
Attic	None	Year Remodeled	1980
Exterior Walls	Frame	Amenities	
Masonry Trim	X	In-law Apt	No
Color	Neutral		

Basement

Basement	Full	# Car Bsmt Gar	
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	

Heating & Cooling

Fireplaces

Heat Type	Basic	Stacks	
Fuel Type	Oil	Openings	
System Type	Hot Water	Pre-Fab	

Room Detail

Bedrooms	2	Full Baths	1
Family Rooms		Half Baths	1
Kitchens		Extra Fixtures	
Total Rooms	5		
Kitchen Type		Bath Type	
Kitchen Remod	Yes	Bath Remod	Yes

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

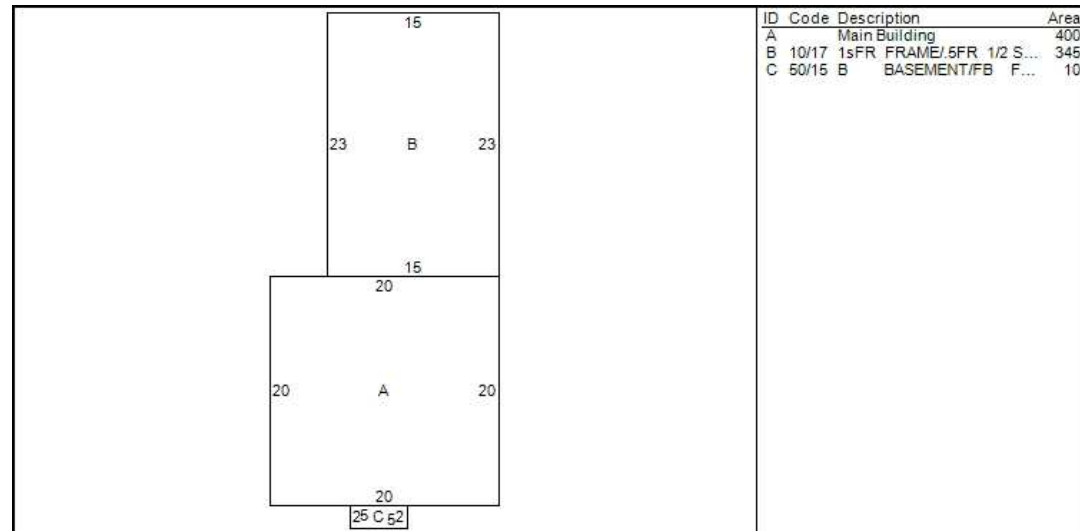
Grade & Depreciation

Grade	C	Market Adj	
Condition	Average	Functional	
CDU	AVERAGE	Economic	Univers Mktadj
Cost & Design	0	% Good Ovr	
% Complete			

Dwelling Computations

Base Price	194,875	% Good	79
Plumbing	5,390	% Good Override	
Basement	0	Functional	
Heating	0	Economic	
Attic	0	% Complete	
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	200,270	Additions	56,600
Ground Floor Area	400		
Total Living Area	1,314	Dwelling Value	214,810

Building Notes



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
------	--------	--------	------	-----	--------	-------	-----------	-------

Condominium / Mobile Home Information

Complex Name
Condo Model

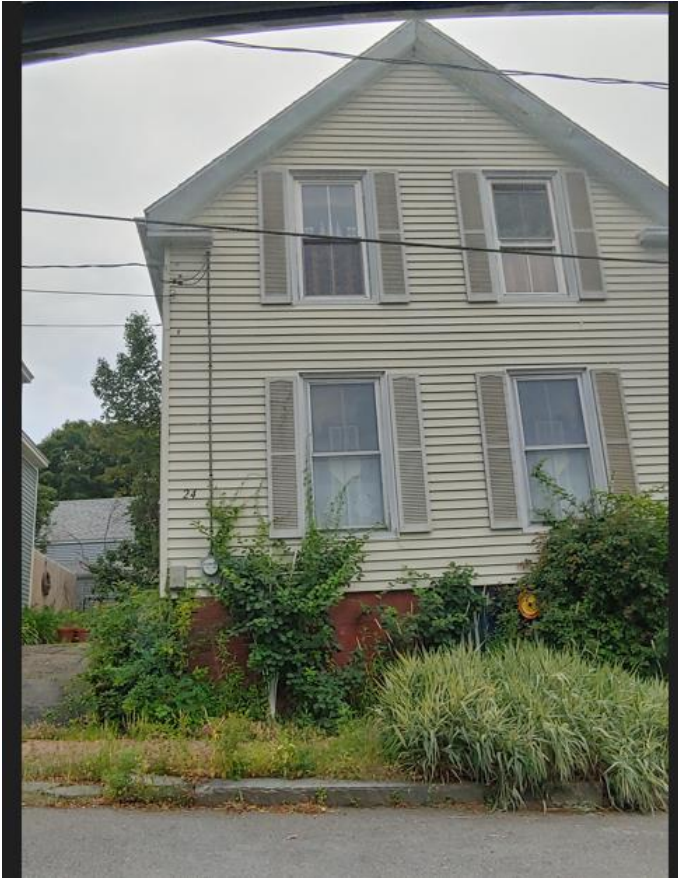
Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

Comparable Sales Summary

Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
014 E017001	15-JUL-19	629,300	1,155	5	1910	C
010 F001001	28-AUG-20	452,876	1,465	5	1934	C-
013 L003001	25-JUN-20	485,910	1,680	5	1900	C
017 G044001	11-JUL-19	322,161	1,180	9	1972	C-
012 G003001	07-AUG-19	466,418	1,690	5	1890	C

EXHIBIT 5



24 Willis Street: Various Angles



24 Willis Street Parking is Tight – Potentially Possible even if informal for some prospective users



28 Willis Street

PORTLAND BOARD OF ASSESSMENT REVIEW
APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(36 M.R.S.A. Section 843)

Note: Application must first be made to the Assessor.

1. Name of Applicant: **Karen Snyder**

2. Address of Applicant: **72 Waterville St, Apt 3. Portland, ME 04101**

3. Telephone number: **207-415-4696**

4. Name and address of attorney, if any: **N/A**

5. Location of property:

Chart, Block, Lot Number: Account Number **017 E003001**

6. Assessed value of real estate: **\$798,000 (Land=\$381,600, Building = \$417,200)**

7. Assessed value of personal property: \$ **N/A**

8. Assessment year for which abatement is requested: **2021** Date of Assessor's decision **May 16, 2022**

9. Owner's opinion of current value for property in question:

Land	\$231,985 3,200 sqft * (Est. Avg Land Value\$/sqft across all Districts: \$72.49/sqft)		Personal Property	\$N/A
Building	\$417,200			
TOTAL:	\$ 703,185		TOTAL	\$

10. Reasons for requesting abatement. Please be specific, stating grounds for belief that property is overvalued for tax purposes, such as value of comparable property. If further space is needed, please attach additional pages to application.

Please note the following:

1) There is no definition on this form as to what "comparable property" means. Is comparable property by land use code, or by land area square footage, or by land use code by neighborhood or district or simply by any abutter property?

- See Addendum A attached for response to Question 10.

11. Estimated time for your presentation at the hearing: **60 minutes**

To the Board of Assessment Review, Portland, Maine:

APPLICATION FOR ABATEMENT AND CERTIFICATE OF COMPLIANCE WITH 36 M.R.S.A. § 843(4)

Pursuant to 36 M.R.S.A. § 843(4), the applicant hereby certifies that he or she has paid, by the due date, either the amount of taxes not in dispute for the current tax year or an amount equal to the amount of taxes paid in the previous tax year whichever is greater. The statements contained in this application are correct to the best of my knowledge and belief.

Date Signature of Applicant This application must be signed.

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Karen Shad

Separate application forms should be filed for each separately assessed parcel of real estate claimed to be overvalued.

Addendum A

Tax Appeal Board of Assessment Review – Question 10

As a taxpayer in the City of Portland and as I delved more into the City of Portland property tax methodology used and facilitated by Tyler Technology Assessor branch services, there is extreme concern about the following areas which will be elaborated below.

It is also show how my property along with the rest of properties on Munjoy Hill were overvalued compared to the rest of the residential neighborhoods and districts.

- **Point #1: Lack of Public Transparency to the City of Portland Property Re-Evaluation Data and Processes.**
- **Point #2: Inconsistent Land Value Rules Applied Which Skewed the Total Assessed Value Across Neighborhoods.**
- **Point #3: Inconsistency and Lack of Transparency of how Differing Methodologies Were Used by Land Code**
- **Point #4: The lack of public transparency to Tyler Tech Assessor branch “best practices” used and the software and data input parameters used for calculating City of Portland’s property tax re-evaluations because of being proprietary information.**
- **Point #5: The Existing Property Tax Relief Programs are Ineffective for Most Seniors**
- **Point #6: Reasons Why the City of Portland’s Property Tax Re-Evaluation Methodologies are Flawed, Inequitable, and Must Change**

Even though this non-transparent process puts the burden on the taxpayer to prove that the determination by the assessor is “manifestly wrong”, I will hopefully provide enough convincing factual data evidence to prove this.

Point #1: Lack of Public Transparency to the City of Portland Property Re-Evaluation Data and Processes

There has been no public transparency to the Portland taxpayer on the City of Portland website that provides ALL methodologies, assumptions, different data points such as sales data used, timeframe of data such as sale data, calculation formulas parameters, constants, variables and the decision owners/makers used in last year’s City of Portland property tax-revelation process

This is a complex process with lots of moving parts but the very important information used in this process is nowhere on the City of Portland Assessor website to provide an assurance of public transparency in these processes. Below is the relevant information that is NOT transparent to the City of Portland tax payers to ensure ALL taxpayers have access to the same information.

1. Easy and complete access at one time to all City of Portland tax roll information which currently consists of 24,000 parcels and all the following fields:
Parcel ID, Num, Property Location, Living Unit, Class, Land Use Code, Zoning, Land Area (Acreage), Land Area (Square Foot), Owner 1, Owner 2, Owner Address, Owner City, Owner State, Owner Zip, Deed Date, Book, Page, Year, Land Value, Building Value, Total Value, Standard Exemption, Other Exemption, Taxable Value

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2. WHAT were the different re-evaluation methodologies used in the property re-evaluation and can a description of each methodology and criteria used for each? For example, and correct me if I am wrong below,
 - Residential > 5 units used the "income approach".
 - Residential < 5 units used the "cost approach".
 - Condos used the "condo based formula approach"
 - Commercial buildings used the ?? approach.
3. WHAT was the latest date of property sales used in calculating property assessment values in the 2021 property re-evaluation?
4. HOW many property sales were used per property or was it by re-evaluation methodology by neighborhoods/districts?
5. WHERE did these property sales come from? Meaning what website or listing.
6. WHAT were the assessed land and building values calculated using parameters, constants, and variables by neighborhood/districts?
7. WHAT is the "base lot size" square footage and "base lot size" value used to calculate land assessment by neighborhoods/districts?
8. WHAT is the land to building tax assessment ratio by neighborhoods/districts?
9. WHAT was the methodology used for land value calculation if square foot methodology was NOT used to assess land value?
10. WHAT are the variables/factors used for assessing building values across neighborhoods/districts

Munjoy Hill specific questions:

1. WHO decided that 4500 SF was to be used as the "base lot size" - on Munjoy Hill?
2. HOW was it determined that the "value" of a 4500 SF "base lot" would be \$405,000 - on Munjoy Hill?
3. WHY are small lots (for example: < 3,000 sq ft lots) assessed at a higher land value than developable lots - on Munjoy Hill?
4. WHAT is the land to building tax assessment ratio - on Munjoy Hill?

To summarize, the above information is NOT known and not easily accessible to the City of Portland taxpayer. There is no transparency to above information unless a taxpayer individually asked the city assessor a question which this tax payer is still waiting for responses. All the above should be on the city website and easily accessed by the City of Portland taxpayers.

Point #2: Inconsistent Land Value Rules Applied Which Skewed the Total Assessed Value Across Neighborhoods

To get to the total assessed value for property re-evaluation, it has two components, building value and land value. Land value represents 50% of the total assessed value and can heavily skew the total assessed value if it is disproportionately, inequitably, and inconsistently applied calculations across streets, neighborhoods, and districts.

There seems to be an inconsistency of how the City of Portland applied rules for calculating land area across neighborhoods/districts which skewed heavily the total assess values across districts. During the property tax re-evaluation process, the tax assessor's office separates land and building value into two distinct buckets to come up with a assessed total, the tax appeal form is broken up by land and building value, but when a taxpayer provides convincing evidence that the land value calculation were inconsistently applied across the city, the Assessment board has shut down previous applicants citing *Roberts v. Town of Southwest Harbor lawsuit* which the summary is "Holding that a taxpayer failed to satisfy his burden of proving unjust discrimination

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when his argument “focused on a component of his assessed value.... And not on the total assessed value”

Therefore, I will prove evidentially and factually from samples taken from the tax roll to illustrate the inconsistent and disproportionate way land values were applied by street, by neighborhood, and by district which skewed the total assessed value of a property especially by district starting from micro level to macro level.

City of Portland Sample Summary of 2021 TaxRoll Analysis in Different Ways

Example of Same LandUseCode But Inconsistent Land Values Per Square Foot within a District Sampling

address	W	District	Land Use Code	LandArea_Sqft	LandArea_Sqft	2021_Land	2021_Building	2021_Total	2020_Land	2020_Building	2020_Total	2021PropTaxPerSqFt	2020PropTaxPerSqFt	TotalLandValueIncr	TotalBuildingValueIncr	TotalValueIncr	2021PropTaxes	2020PropTaxes	PercentLandValueIncr	PercentLandValueIncr
17 Atlantic St	1-1	1	13:THREE FAMILY	3859	3859	330500	465500	796000	157800	200000	357800	\$85.64	\$40.89	\$12,700	\$265,500	\$438,200	\$10,738	\$8,340	109.44%	109.44%
76 Atlantic St	1-1	1	13:THREE FAMILY	7396	7396	362100	446600	808700	112300	193100	305400	\$48.96	\$15.18	\$2,800	\$253,500	\$503,300	\$10,909	\$7,119	222.44%	222.44%
40 Melbourne St	1-1	1	13:THREE FAMILY	7200	7200	360600	551700	912300	151300	194000	345300	\$50.08	\$21.01	\$20,300	\$357,700	\$567,000	\$12,307	\$8,049	138.33%	138.33%
40 Waterville St	1-1	1	13:THREE FAMILY	3419	3419	385500	470900	856400	156800	151800	308600	\$112.75	\$45.86	\$228,700	\$319,100	\$547,800	\$11,553	\$7,193	145.85%	145.85%
44 Waterville St	1-1	1	13:THREE FAMILY	3200	3200	381600	465700	847300	156300	165700	322000	\$119.25	\$48.84	\$225,000	\$300,000	\$525,300	\$11,430	\$7,506	144.15%	144.15%
46 Waterville St	1-1	1	13:THREE FAMILY	3202	3202	381600	446900	828500	156300	177600	333900	\$119.18	\$48.81	\$225,000	\$269,300	\$494,600	\$11,176	\$7,783	144.15%	144.15%
52 Monument St	1-1	1	13:THREE FAMILY	3855	3855	393400	661900	1055300	108800	309200	418000	\$102.05	\$28.22	\$284,000	\$352,700	\$637,300	\$14,236	\$9,744	261.58%	261.58%
56 Hammond St	1-2	1	13:THREE FAMILY	4783	4783	342300	658600	1000900	67700	271100	338800	\$71.57	\$14.15	\$274,000	\$387,500	\$662,100	\$13,502	\$7,897	405.61%	405.61%
59 Myrtle St	1-2	1	13:THREE FAMILY	2383	2383	127400	454900	582300	60700	165400	226100	\$53.46	\$25.47	\$66,000	\$289,500	\$356,200	\$7,855	\$5,270	109.88%	109.88%
65 Waterville St	1-1	1	13:THREE FAMILY	2357	2357	366400	443200	809600	106500	156500	263000	\$155.45	\$45.18	\$259,000	\$286,700	\$546,600	\$10,922	\$6,131	244.04%	244.04%
66 Waterville St	1-1	1	13:THREE FAMILY	3202	3202	381600	478600	860200	156300	180600	336900	\$119.18	\$48.81	\$225,000	\$298,000	\$523,300	\$11,604	\$7,853	144.15%	144.15%
70 Waterville St	1-1	1	13:THREE FAMILY	3200	3200	381600	448700	830300	156300	190300	346600	\$119.25	\$48.84	\$225,000	\$258,400	\$483,700	\$11,201	\$8,079	144.15%	144.15%
72 Waterville St	1-1	1	13:THREE FAMILY	3200	3200	381600	417200	798800	156300	201400	357700	\$119.25	\$48.84	\$225,000	\$215,800	\$441,100	\$10,776	\$8,338	144.15%	144.15%
73 Waterville St	1-1	1	13:THREE FAMILY	3040	3040	378700	282700	661400	107500	111500	219000	\$124.57	\$35.36	\$71,200	\$171,200	\$442,400	\$8,922	\$5,105	252.28%	252.28%
74 Melbourne St	1-1	1	13:THREE FAMILY	3520	3520	325400	554400	879800	108300	223500	331800	\$92.44	\$30.77	\$117,100	\$330,900	\$548,000	\$11,869	\$7,734	200.46%	200.46%
86 Beckett St	1-1	1	13:THREE FAMILY	3759	3759	391700	504500	896200	157600	200300	357900	\$104.20	\$41.93	\$234,100	\$304,200	\$538,300	\$12,090	\$8,343	148.54%	148.54%
95 Beckett St	1-1	1	13:THREE FAMILY	3202	3202	381600	427000	808600	156300	163600	319900	\$119.18	\$48.81	\$225,000	\$263,400	\$488,700	\$10,908	\$7,457	144.15%	144.15%
	1-1	1	13:THREE FAMILY		3810.412							\$100.97	\$37.77	\$224,735	\$289,612	\$514,347	\$11,294	\$7,526	#DIV/0!	182.55%

- It is not clear why for the same land use code in the same neighborhood, the same land value/per square foot was NOT applied consistently especially when land value is supposed to be just about the land only.

Example of Properties Where Land Value Did NOT Increase in 15 years

address	W	District	Land Use Code	LandArea_Sqft	LandArea_Sqft	2021_Land	2021_Building	2021_Total	2020_Land	2020_Building	2020_Total	TaxesLandAreaPerSqFt	TaxesLandAreaPerSqFt	2020PropTaxPerSqFt	TaxesLandAreaPerSqFt	TotalLandValueIncr	TotalBuildingValueIncr	TotalValueIncr	2021PropTaxes	2020PropTaxes
131 Caleb St	3-2	4	11:SINGLE FAMILY	6830	6830	134600	274600	409200	134600	165000	299600	19.71	19.71	19.71	19.71	\$0	\$109,600	\$109,600	\$5,520	\$6,984
1241 Washington	4-2	4	11:SINGLE FAMILY	5789	5789	51300	191500	242800	64100	98100	162200	8.86	8.86	11.07	11.07	\$12,800	\$93,400	\$80,600	\$3,275	\$3,781
250 Maine Ave	4-2	4	11:SINGLE FAMILY	5998	5998	64500	221100	285600	64500	98700	163200	10.75	10.75	10.75	10.75	\$0	\$122,400	\$122,400	\$3,853	\$3,804
65 Inverness St	4-1	4	11:SINGLE FAMILY	5001	5001	62800	207500	270300	62800	97300	160100	12.56	12.56	12.56	12.56	\$0	\$110,200	\$110,200	\$3,646	\$3,732
95 Maine Ave	4-2	4	11:SINGLE FAMILY	8542	8542	69000	304500	373500	69000	103200	172200	8.08	8.08	8.08	8.08	\$0	\$201,300	\$201,300	\$5,039	\$4,014
46 Arcadia St	4-1	4	12:TWO FAMILY	4500	4500	65200	324700	389900	65200	147500	212700	14.49	14.49	14.49	14.49	\$0	\$177,200	\$177,200	\$5,260	\$4,958
36 Bartlett St	5-1	5	11:SINGLE FAMILY	8699	8699	65600	290000	355600	65600	102900	168500	7.54	7.54	7.54	7.54	\$0	\$187,100	\$187,100	\$4,797	\$3,928
64 Hale St	5-1	5	11:SINGLE FAMILY	7780	7780	64300	330400	394700	64300	212500	276800	8.26	8.26	8.26	8.26	\$0	\$117,900	\$117,900	\$5,325	\$6,452

- How can some properties off peninsula did NOT have any land value increases in 15 years which in turn did NOT increase their assessed value much when in turn increased property taxes very little if any?
- Land is recorded for a property per square foot. It should be VERY easy then to apply an equitable and consistent land value \$/ sq foot.

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Overall Summary by LandUseCode by District Sampling

District	Land Use Code	LandArea _Sqft	2021Prop TaxesLan dAreaPer SqFt	2020Prop TaxesLan dAreaPer SqFt	Percent LandArea PerSqFt Increase	TotalLandVa lueIncrease	TotalBuildin gValueIncre ase	TotalValueIn crease	2021PropT axes	2020Prop Taxes	PercentLa ndValueIn crease	PercentBui ldingValueI ncrease	PercentT otalValue Increase	PercentPr opertyTa xIncrease
1	11:SINGLE FAMILY	3,575	\$115.81	\$39.87	190.50%	\$226,746.67	\$231,253.33	\$458,000.00	\$9,679.43	\$6,049.57	202.5907	160.262	178.9	61.40467
1	12:TWO FAMILY	4,352	\$106.64	\$33.60	217.38%	\$261,915.38	\$315,992.31	\$577,215.38	\$12,456.56	\$8,069.38	230.1154	135.2515	166.1415	
1	13:THREE FAMILY	4,532	\$98.00	\$36.36	169.55%	\$240,361.11	\$316,655.56	\$557,016.67	\$12,119.56	\$7,957.90	181.9928	157.9317	163.1917	52.31389
1	14:FOUR FAMILY	5,106	\$94.84	\$28.48	232.99%	\$324,380.00	\$532,360.00	\$856,740.00	\$16,777.24	\$9,019.57	258.656	224.924	216.026	82.892
1	15:5 TO 10 FAMILY	5,014	\$52.42	\$21.67	141.95%	\$138,100.00	\$572,657.14	\$710,800.00	\$15,204.96	\$9,704.62	148.1243	182.2114	173.4414	58.24714
1	Average		\$93.54	\$31.99	192.37%	\$238,300.63	\$393,783.67	\$631,954.41	\$13,247.55	\$8,160.21	204.2958	172.1161	179.5401	63.71442
2	11:SINGLE FAMILY	4,613	\$64.84	\$32.60	98.90%	\$148,700.00	\$184,700.00	\$333,400.00	\$8,003.61	\$6,058.27	98.87	168.68	128.28	32.11
2	12:TWO FAMILY	3,767	\$91.56	\$47.81	91.51%	\$104,850.00	\$264,100.00	\$368,950.00	\$9,307.42	\$7,482.51	75.4375	136.7825	113.7825	23.72
2	13:THREE FAMILY	3,289	\$92.80	\$46.62	99.05%	\$124,500.00	\$256,300.00	\$380,800.00	\$9,228.23	\$7,069.46	100.71	143.85	125.93	30.75
2	Average		\$83.07	\$42.34	96.17%	\$126,016.67	\$235,033.33	\$361,050.00	\$8,846.42	\$6,870.08	91.6725	149.7708	122.6642	28.86
3	11:SINGLE FAMILY	8,773	\$15.02	\$11.29	33.03%	\$23,714.29	\$169,200.00	\$192,914.29	\$5,712.82	\$5,374.62	38.49429	120.7143	92.18429	11.21857
3	12:TWO FAMILY	7,501	\$11.90	\$8.09	47.19%	\$26,850.00	\$211,400.00	\$238,250.00	\$6,305.90	\$5,342.65	49.815	121.32	104.41	18.295
3	Average		\$13.46	\$9.69	38.94%	\$25,282.14	\$190,300.00	\$215,582.14	\$6,009.36	\$5,358.64	44.15464	121.0171	98.29714	14.75679
4	11:SINGLE FAMILY	6,508	\$14.29	\$13.12	8.92%	\$9,328.57	\$133,157.14	\$142,485.71	\$4,869.31	\$5,092.57	6.842857	111.5871	69.02286	-2.18286
4	12:TWO FAMILY	6,151	\$13.34	\$12.98	2.73%	\$2,750.00	\$188,700.00	\$191,450.00	\$5,808.79	\$5,574.59	3.075	116.915	80.38	4.39
4	13:THREE FAMILY	8,054	\$11.85	\$11.16	6.18%	\$5,500.00	\$250,000.00	\$255,500.00	\$7,580.03	\$7,142.18	6.12	115.47	83.39	6.13
4	14:FOUR FAMILY	15,398	\$6.63	\$6.27	5.74%	\$5,500.00	\$387,000.00	\$392,500.00	\$10,578.85	\$9,130.53	5.69	131.14	100.2	15.86
4	Average		\$11.53	\$10.88	5.92%	\$5,769.64	\$239,714.29	\$245,483.93	\$7,209.24	\$6,734.97	5.431964	118.778	83.24821	6.049286
5	11:SINGLE FAMILY	9,843	\$7.83	\$7.69	1.86%	\$1,833.33	\$145,800.00	\$147,633.33	\$4,792.54	\$4,839.93	1.933333	132.4033	77.09333	2.486667
5	12:TWO FAMILY	6,484	\$14.79	\$13.92	6.28%	\$5,500.00	\$184,300.00	\$189,800.00	\$5,917.52	\$5,800.93	6.268	114.252	76.046	1.88
5	13:THREE FAMILY	5,698	\$16.10	\$15.20	5.92%	\$5,500.00	\$218,400.00	\$223,900.00	\$6,743.65	\$6,433.56	6.34	115.37	81.12	4.82
5	Average		\$12.91	\$12.27	5.21%	\$4,277.78	\$182,833.33	\$187,111.11	\$5,817.90	\$5,691.47	4.847111	120.6751	78.08644	3.062222

What this above chart illustrates the following:

- In District 1, single family-202.6% land value/61.4% total value increases, two family-230.1% land value/54.1% total value increases, three family-181.9% land value/52.3% total value increases and four family-258% land value/58% total value increases samplings had dramatic land value/total value increases compared to the other districts by land use code.
- Land lot is recorded by property per square foot. It should be VERY easy to apply an equitable and consistent land value \$/ sq foot.

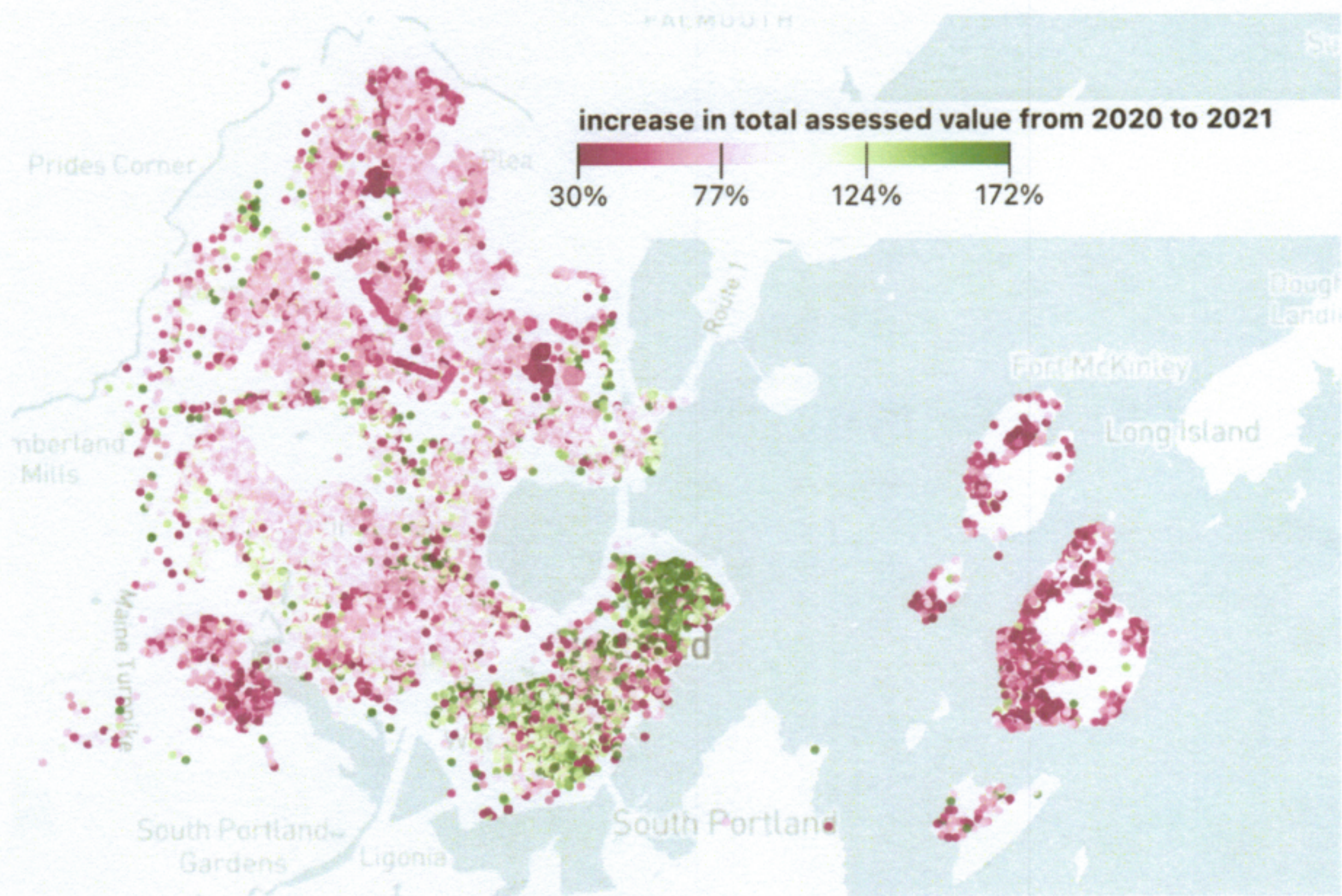
Overall Summary by District Sampling

District	Land Use Code	LandArea _Sqft	2021Prop TaxesLan dAreaPer SqFt	2020Prop TaxesLan dAreaPer SqFt	Percent LandArea PerSqFt Increase	TotalLandVa lueIncrease	TotalBuildin gValueIncre ase	TotalValueIn crease	2021PropT axes	2020Prop Taxes	PercentLa ndValueIn crease	PercentBui ldingValueI ncrease	PercentT otalValue Increase	PercentPr opertyTa xIncrease
1	Average		\$93.54	\$31.99	192.37%	\$238,300.63	\$393,783.67	\$631,954.41	\$13,247.55	\$8,160.21	204.2958	172.1161	179.5401	63.71442
2	Average		\$83.07	\$42.34	96.17%	\$126,016.67	\$235,033.33	\$361,050.00	\$8,846.42	\$6,870.08	91.6725	149.7708	122.6642	28.86
3	Average		\$13.46	\$9.69	38.94%	\$25,282.14	\$190,300.00	\$215,582.14	\$6,009.36	\$5,358.64	44.15464	121.0171	98.29714	14.75679
4	Average		\$11.53	\$10.88	5.92%	\$5,769.64	\$239,714.29	\$245,483.93	\$7,209.24	\$6,734.97	5.431964	118.778	83.24821	6.049286
5	Average		\$12.91	\$12.27	5.21%	\$4,277.78	\$182,833.33	\$187,111.11	\$5,817.90	\$5,691.47	4.847111	120.6751	78.08644	3.062222

- D1 had a sample averages were:204.29% land value/62.7% total value increases which were dramatically disproportionate to the rest of the districts the farther out the district.
- D2 sample averages were: 92.67% land value/28.86% total value increases
- D3 sample average were: 44.14% land value/28.86% total value increases
- D4 sample average were: 5.43% land value/6.04% total value increases
- D5 sample average were: 4.84% land value/3.06% total value increases

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This above chart is illustrated in below graph from Bill Mill who graphically presented the same conclusion that certain on-peninsula properties disproportionately had their property taxes increased compared to off-peninsula properties and this was because land values were stagnate off-peninsula which made their total property values barely increase.



Property tax valuation changes in the City of Portland, courtesy of Bill Mill. The map shows how some neighborhoods, like Munjoy Hill, now face considerably higher tax rates, while other neighborhoods, like Stroudwater and the Casco Bay Islands, will pay lower taxes. [View an interactive version here.](#)

Source: [Portland Reassessment Map \(billmill.org\)](http://billmill.org)

Point #3: Inconsistency and Lack of Transparency of how Differing Methodologies Were Used by Land Code

Example #1: Condominium Methodology Used

- It was told by city land assessor that landuse codes for condominiums use a different property re-evaluation methodology even though it was not transparent what the formula used.
- But what is unusual, is that a 3 unit condo building total 2021 property taxes were \$9,598 total compared to my 3 unit apartment building which total 2021 property taxes were \$11,467.

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- First question is how do condominiums that have a land area value but there is no land area square foot provided in the tax roll? How is the land area value calculated if no land area square foot is provided?
- Another question is how can a condo building approximately the same size as my apartment building, same number of units, and approximately the same land area pays less in overall total property tax values where the 3 unit condo building overall total taxes paid is \$9,598 and my 3 unit apartment building is \$11,467?. Specific example is below:

Street #	Street Name	Unit	District	Commercial/Residential	Zoning	Land Use Code	# of Units	Lot Sq Ft	Old Land Assessment Value	Old Total Assessment Value	MIL Rate	Old Property Tax	Old Land Assessment Value/Sq Ft	Old Property Tax/Sq Ft	2021 New Land Assessment Value	2021 New Building Assessment Value	2021 New Total Assessment Value	2021 MIB Rate	2021 New Property Tax	2021 New Land Assessment Value/Sq Ft	2021 New Property Tax/Sq Ft	Property Tax Value Increase	% Total Assessment Value Increase	% Property Tax Increase
61	Kellogg St	1	1	Residential	R6	10	1	Condo	\$37,400	\$171,400	23.31	\$5,995	#VALUE!	#VALUE!	\$48,300		\$241,500	13.4	\$3,235	#VALUE!	#VALUE!	-\$737	40.90%	-18.46%
61	Kellogg St	2	1	Residential	R6	10	1	Condo	\$32,500	\$162,600	23.31	\$3,790	#VALUE!	#VALUE!	\$47,000		\$235,000	13.4	\$3,370	#VALUE!	#VALUE!	-\$620	44.53%	-16.36%
61	Kellogg St	3	1	Residential	R6	10	1	Condo	\$32,500	\$162,600	23.31	\$3,790	#VALUE!	#VALUE!	\$47,000		\$235,000	13.4	\$3,370	#VALUE!	#VALUE!	-\$620	44.53%	-16.36%
72	Waterville St			Residential	R6	13	3	3-202	\$196,300	\$970,000	23.31	\$8,625	\$48.81	\$2.69	\$381,600	\$468,400	\$890,000	13.46	\$11,467	\$119.18	\$5.58	\$2,842	129.73%	32.95%

Example #2: Commercial Properties Methodology Used

It is not clear how and why commercial properties use income approach method and why certain commercial properties values decreased per land value/assessed value per square foot when residential properties especially on-peninsula land value/assessed value dramatically increased?

	Owner	parcels	Total tax paid 2020	Total tax paid 2021	Percentage change
1	Central Maine Power (Avangrid)	37	2538601	1464482	-42.31
2	Northern Utilities (Unitil)	5	2661771	1535314	-42.32

Source:

[Portland's 2021 Tax Revaluation Gave Corporations a Tax Cut At Residents' Expense. Here's How City Hall Can Fix It | by C Neal MilNeil | Medium](#)

Point #4: The lack of public transparency to Tyler Tech Assessor branch "best practices" used and the software and data input parameters used for calculating City of Portland's property tax re-evaluations because of proprietary information.

1. If Tyler Tech Assessor software is propriety information, how does this conflict with public transparency in knowing how Portland taxpayers property taxes were calculated if there is no access to this information, values, parameters, criteria, property sales data, that was used in this software?
2. What is the evidence that Tyler Tech's application software was using "best industry practices" if it is proprietary?

Point #5: The Existing Property Tax Relief Programs are Ineffective for Most Seniors

Last Year, City tax assessor presented to the MHNO a property tax relief program presentation. Following link was the presentation. <https://www.youtube.com/watch?v=xOPFMDO-kDw>

After analysis, what the tax relief presentation indicated that there are very few long term property owners and seniors that use these tax relief programs and they were not that effective in property tax relief as shown below.

KCS
7/15/2022

- Approximately 46% of Eligible Portland Properties have an estimate of 4% reduction in annual property taxes who owned their home >12 months.
- Approximately 1% of eligible Portland Properties have an estimate of 19% reduction in annual property taxes who are > 62 years old, not a veteran, not blind and makes < \$40,000/year.

Analysis of Portland's Relief Tax Programs

As of: 10/1/2021

# of Portland Properties	22,000
# of Commerical Properties	2,700
# of Residential Properties	19,300

Summary Conclusion:

Approximately 46% of Eligible Portland Properties have an estimate of 4% reduction in annual property taxes who owned their home >12 months.

Approximately 1% of eligible Portland Properties have an estimate of 19% reduction in annual property tax who are > 62 years old, not a veteran, not blind and makes < \$40,000/year.

#	Portland Property Tax Relief Programs	# of Portland Residential Properties	# of Eligible Portland Properties	% of Eligible Portland Properties	Avg Amount of Property Tax Reduction/Year	% Reduction IF Est. Average Tax Bill of \$8,000/yr	Eligible Criteria
Real Estate Tax Relief Programs							
1	Homestead Exemption Program	19,300	8,902	46.1%	\$324.70	4.1%	Primary residence owned > 12 months
2	Veteran Exemption Program	19,300	680	3.5%	\$77.94	1.0%	Veteran, > 62 yr old; 100% disability
3	Blind Person Exemption Program	19,300	21	0.1%	\$1,091.00	13.6%	100% legally blind
4	Hardship Tax Abatement Program	19,300	Not known	N/A			Perrmits municipal officers by reason of infirmity or poverty
Income Tax Relief Programs							
1	Maine Property Tax Fairness Credit (PTFC)	19,300	Not known	N/A	up to \$1,200	15.0%	Mainers making approx < \$40,000/yr
2	Portland Senior Tax Equity Program (P-STE)	19,300	194	1.0%	up to \$900	11.3%	>62 yrs old; qualify for PTFC above
Senior Tax Deferral Program							
1	LD1638: An Act to Help Seniors and Certain Persons with Disabilities Remain in Their Homes by Providing for the Deferral of Property Taxes	19,300	New				>65 yrs old; <\$40,000/yr income;<\$50,000 in liquid assets; Must have Homestead Exemption Note: This is basically a lien against one's building until building is sold.

Source:

MHNO Property Tax Revaluation Panel held on 9/23/2021
Tax Relief | Portland, ME - Official Website (portlandmaine.gov)

<https://www.youtube.com/watch?v=xOPFMDO-kDw>

Some thought to why the existing property tax relief programs are not effective for most long term Maine residents and especially seniors aging in place.

- The age and income restrictions are too restrictive
- The property tax relief programs are too complicated to figure out.
- The property tax relief programs have to be applied annually.
- Long term property owners just don't really know about these tax relief programs.

Point #6: Reasons Why the City of Portland's Property Tax Re-Evaluation Methodologies are Flawed, Inequitable ,and Must Change

Reason #1: By Land Use

There are many ways to look at by land use type and how it affected by this property tax re-evaluation and there are many questions as to how equitable, consistent, and transparent were all the methodologies and factors applied.

For example, when one looks holistically over all districts by land use code, the big winners were: condos, seasonal properties, office buildings and the big losers were: residential housing and the 20 hotels bearing the tax burden increases.

KLS
7/15/2022

Q Search this file ...

land use	parcels	Total tax paid 2020	Total tax paid 2021	Percentage change
Single-family homes	10508	55733387	57192924	2.62%
Office buildings	527	22635197	21938485	-3.08%
Small multifamily (2-4 apartments)	2696	18437575	21855035	18.54%
Large multifamily (5+ apartments)	564	11888962	17239041	45.00%
Residential condos	3684	18234442	16335028	-10.42%
Retail buildings	502	10810622	10882043	0.66%
Industrial & warehouse	226	7470145	8718264	16.71%
Hotels	22	4108492	6469566	57.47%
Seasonal properties	516	3705308	3134615	-15.40%
Parking lots	229	1149598	1305902	13.60%

Source: [Portland's 2021 Tax Revaluation Gave Corporations a Tax Cut At Residents' Expense. Here's How City Hall Can Fix It](#) | by C Neal MilNeil | Medium

Reason #2: By Land Use By District

However, when one drills down in the residential housing by district, then one will see that the District 1 took the majority of the property tax increases primarily because the land value double/tripled in value with land values off peninsula where the lot sizes are at least twice as large but did not or barely increased illustrated in the sampling below.

Overall Summary by District Sampling

District	Land Use Code	LandArea_Sqft	2021Prop TaxesLandAreaPer SqFt	2020Prop TaxesLandAreaPer SqFt	Percent LandArea PerSqFt Increase	TotalLandValueIncrease	TotalBuildingValueIncrease	TotalValueIncrease	2021PropTaxes	2020PropTaxes	PercentLandValueIncrease	PercentBuildingValueIncrease	PercentTotalValueIncrease	PercentPropertyTaxIncrease
1	Average		\$93.54	\$31.99	192.37%	\$238,300.63	\$393,783.67	\$631,954.41	\$13,247.55	\$8,160.21	204.2958	172.1161	179.5401	63.71442
2	Average		\$83.07	\$42.34	96.17%	\$126,016.67	\$235,033.33	\$361,050.00	\$8,846.42	\$6,870.06	91.6725	149.7708	122.6642	28.86
3	Average		\$13.46	\$9.69	38.94%	\$25,282.14	\$190,300.00	\$215,582.14	\$6,009.36	\$5,358.64	44.15464	121.0171	98.29714	14.75679
4	Average		\$11.53	\$10.88	5.92%	\$5,769.64	\$239,714.29	\$245,483.93	\$7,209.24	\$6,734.92	5.431964	118.778	83.24821	6.049286
5	Average		\$12.91	\$12.27	5.21%	\$4,277.78	\$182,833.33	\$187,111.11	\$5,817.90	\$5,691.47	4.847111	120.6751	78.08644	3.062222

Source: [Property Search | Portland ME \(portlandmaine.gov\)](#)

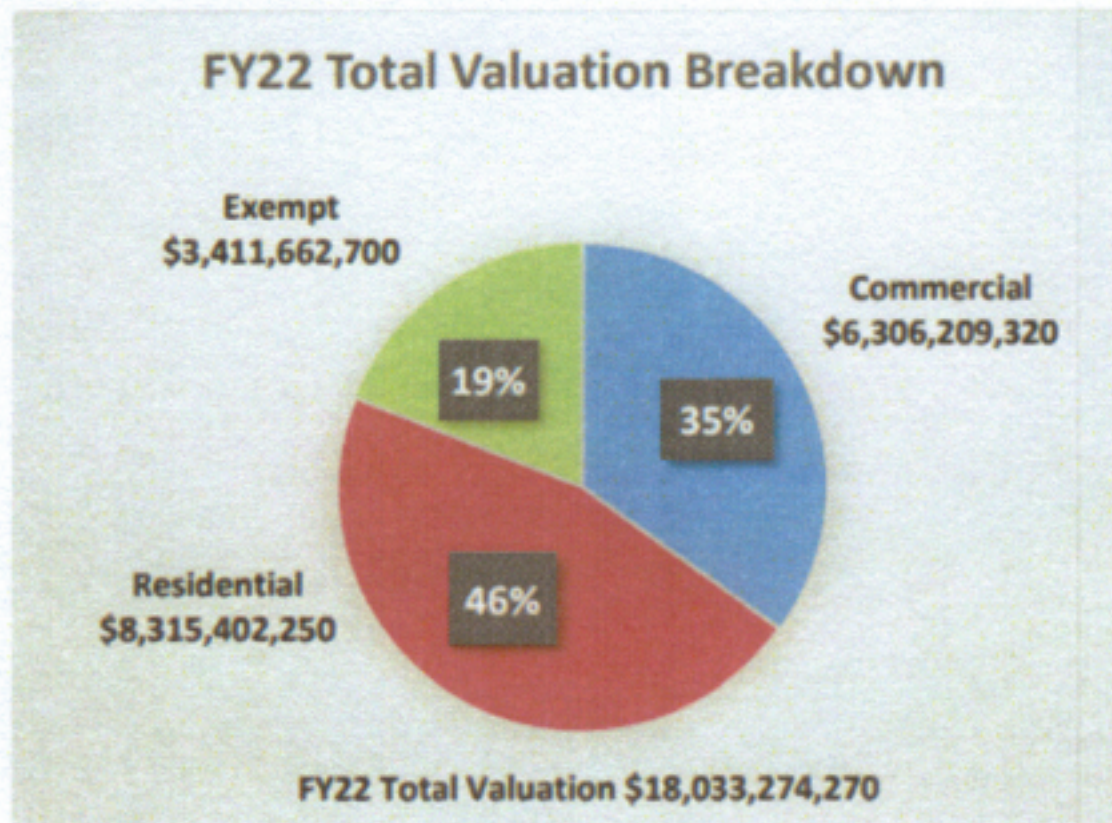
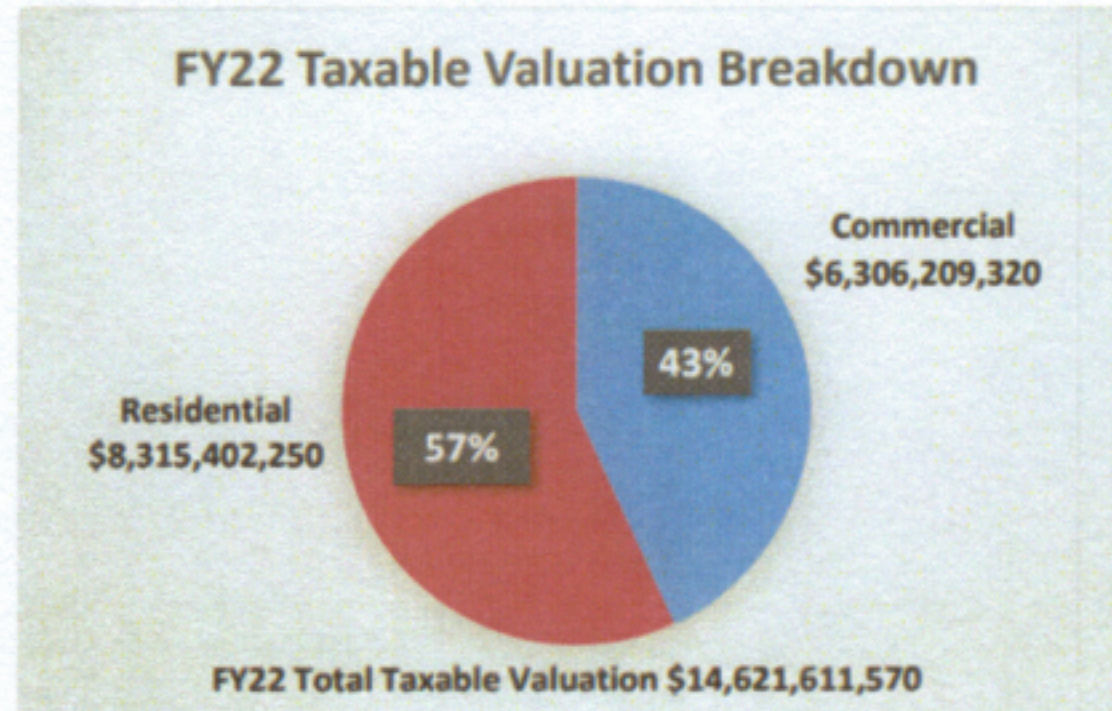
Reason #3: Tax-Exempt Properties Need to Pay Their Fair Share of Property Taxes

Per city tax assessor, **19% of Portland Property value are tax-exempt properties.** These property owners must start paying their fair share of property taxes since they use city services and a disproportionate % of police calls can be traced to these tax exempt properties such as Preble St. Services, Catholic Charities, and Maine Med.

KCS
7/15/2022

FY22 City of Portland Valuation
(as of 4-1-21 assessment date)

	COMMERCIAL	RESIDENTIAL	EXEMPT	TOTALS
Real Estate	\$ 6,001,618,560	\$ 8,315,402,250	\$ 3,030,530,570	\$ 17,347,551,380
Personal Property	\$ 304,590,760	\$ -	\$ 381,132,130	\$ 685,722,890
Totals	\$ 6,306,209,320	\$8,315,402,250	\$ 3,411,662,700	\$ 18,033,274,270
Parcels	2,724	20,560	1,272	24,556



Source: City Tax Assessor, Chris Huff chuff@portlandmaine.gov

Reason #4: Inequitable Residential Zoning Changes places unfair burden of taxes on certain residential zones.

The other problem that created this inequitable property tax burden for Munjoy Hill property owners is because the only major residential zoning changes that have happened in the last 10 years directly affected Munjoy Hill which is R6 zoning.

A example of what loosening residential zoning only in 1 section of the city shows below in a non-conforming lot which is 2,594 sq ft becomes a buildable lot when the 2015 R6 zoning changes were enacted. This now buildable lot increased in value within 6 years from 2015 to 2021 by 2,241.77%.

*KLS
7/15/2022*

49 WATERVILLE STREET LLC

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$370,700	\$0	\$370,700	\$0	\$0	\$370,700
2020	\$154,900	\$0	\$154,900	\$0	\$0	\$154,900
2019	\$154,900	\$0	\$154,900	\$0	\$0	\$154,900
2018	\$154,900	\$0	\$154,900	\$0	\$0	\$154,900
2017	\$154,900	\$0	\$154,900	\$0	\$0	\$154,900
2016	\$15,800	\$0	\$15,800	\$0	\$0	\$15,800
2015	\$15,800	\$0	\$15,800	\$0	\$0	\$15,800
2014	\$15,800	\$0	\$15,800	\$0	\$0	\$15,800
2013	\$15,800	\$0	\$15,800	\$0	\$0	\$15,800
2012	\$15,800	\$0	\$15,800	\$0	\$0	\$15,800

Conclusion

In conclusion, the "fair market" property re-evaluation methodology is flawed and inequitable to long term Maine resident property owners, aging in place seniors, and tenants. This is not to mention all the City of Portland tax-exempt properties that do NOT pay their fair share of property taxes in order to support the disproportionate amount of public services they use. There should be an expectation from property owners to have stable property taxes for property owners that have owned their move > 10-15 years. This means they are not property investment flippers.

Because of many other factors at play in future years such as climate change migration and continued COVID migration, this flawed property tax re-evaluation methodology will only make matters worse by taxing inequitably and pushing out long term Maine residents and seniors to be replaced with wealthy people who live part time.

Therefore, smarter and equitable housing and taxing policies MUST be implemented at the State of Maine and City of Portland level as soon as possible in order to protect and keep housing affordable for residents of State of Maine.

The following links describes how to start doing this...

https://drive.google.com/file/d/10gi9yKMDx1HPDIPen_XrDU5TcNgo3tDV/view?usp=sharing

Regards,

Karen Snyder,

72 Waterville St ,

Portland, ME

KCS
7/15/2022

Comparable Sales

	Comp 1	Comp 2	Comp 3	Comp 4	Comp 5	Comp 6	Average		Average Price Applied to Subject Property
	14 Romance Street	143 Washington Avenue	37 Fox Street	41 Merrill Street	67 Mountfort Street	9 Everett Street			5 Monument Street
Square footage	697	1400	948	893	1180	1480			892
Sale Price	\$332,500	\$475,000	\$490,000	\$490,000	\$560,000	\$685,000	\$505,417		\$413,629
Sale Date	1/5/22	10/20/21	8/9/21	1/12/22	6/1/21	9/28/21			
Price/SF	\$477	\$339	\$516	\$548	\$474	\$462	\$469		
Assessed Value FY22	\$310,000	\$407,300	\$462,800	\$449,000	\$337,500	\$474,600	\$406,867		\$406,867
Price/SF	\$445	\$291	\$488	\$503	\$286	\$321	\$389		
Percent Increase in price/SF from FY22 assessment to today- sold	7.19%	16.5%	5.7%	8.9%	65.7%	43.9%			
Determination of Value									\$410,248

**PORTLAND BOARD OF ASSESSMENT REVIEW
APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(36 M.R.S.A. Section 843)**

Note: Application must first be made to the Assessor.

1. Name of Applicant: Investment Core LLC
2. Address of Applicant: PO Box 15341 Portland, ME 04112
3. Telephone number: 207-522-4345
4. Name and address of attorney, if any: _____
5. Location of property: 5 Monument Street Portland, ME
Chart, Block, Lot Number: 016 A005001 Account Number _____
6. Assessed value of real estate: \$721,900
7. Assessed value of personal property: \$ 0
8. Assessment year for which abatement is requested: FY22 Date of Assessor's decision 4/1/2021
9. Owner's opinion of current value for property in question:

Land	\$ TBD	Personal Property	\$ 0
Building	\$ TBD		
TOTAL:	\$ 410,248	TOTAL	\$ 0

10. Reasons for requesting abatement. Please be specific, stating grounds for belief that property is overvalued for tax purposes, such as value of comparable property. If further space is needed, please attach additional pages to application.

The property is overvalued for tax purposes based on current comparable sales. See attached spreadsheet with current sales & price per square foot. In addition ~~and~~, the value of these sold properties based on the FY22 assessment completed 4/1/21, is lower than today's sale price. Lastly, the square footage of the home is incorrect. It should be 892sf.
11. Estimated time for your presentation at the hearing: 30 minutes

To the Board of Assessment Review, Portland, Maine:

APPLICATION FOR ABATEMENT AND CERTIFICATE OF COMPLIANCE WITH 36 M.R.S.A. § 843(4)

Pursuant to 36 M.R.S.A. § 843(4), the applicant hereby certifies that he or she has paid, by the due date, either the amount of taxes not in dispute for the current tax year or an amount equal to the amount of taxes paid in the previous tax year-whichever is greater. The statements contained in this application are correct to the best of my knowledge and belief.

6/24/22
Date

[Signature]
Signature of Applicant

This application must be signed.

Separate application forms should be filed for each separately assessed parcel of real estate claimed to be overvalued.

Comparable Sales

	Comp 1	Comp 2	Comp 3	Comp 4	Comp 5	Comp 6	Average		Average Price Applied to Subject Property
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6/24/22
Date

[Signature]
Signature of Applicant

This application must be signed.

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Determination of Value									\$410,248



CITY OF PORTLAND
Assessor's Office
Brentley C. Martin, CMA-4

DATE: August 18, 2022
TO: City of Portland Board of Assessment Review
FROM: Brent Martin, Assistant Assessor
RE: Rebuttal to Overvaluation Claim for FY22 Abatement Appeal from Investment Core, LLC as Represented by Liv Chase for 5 Monument Street, Parcel ID: 016 A005001

TIMELINE

- 4/1/2021 Original Assessed Value for the April 1, 2021 assessment date for Fiscal Year 2022
\$405,200 Land
\$316,700 Building: 2018 Single Family Cape w/925 sf
\$721,900 [See Exhibits 3 and 4 for Property Record Card and Value History]
- 1/31/2022 Property owner files formal abatement appeal with Assessor's Office requesting a reduction of 53% to \$340,320. Owner states Total Living Area is only 618 sf resulting in \$1100+ per sf in valuation. No informal appeal with Tyler Tech prior to this filing. (Exhibit 4).
- 3/2/2022 Assessor's Office reviews data, including apparent Total Living Area at 925 sf, and abatement granted to \$668,700 based on adjustment to condition and depreciation (Exhibit 4).
- Between this date and through the below Board Hearing date, the assessor and property owner had numerous discussions. The rare combination of superior features present, including year built, architectural design features and site layout, and cathedral ceilings created complexities needing reconciliation against mostly inferior neighborhood properties. The Assessor feels the architect/owner built minimalist design was under-reflected in quality and condition, large site with superior ingress/egress for off-street parking supports site value, and the pool with large shed present offers contributory value, even if not at full cost. Acknowledging the absence of better data, an additional adjustment was made to \$628,200 and then an offer of \$590,000 was rejected by the owner. At \$628,200, this was deemed within 10% of Fair Market Value by the Assessor and the more recent sales appear to support \$628,200 as Just Value year over year.
- 6/24/2022 Board of Assessment Review Hearing application (Exhibit 2).
\$ TBD Land
\$ TBD Building
\$410,248 (\$218,000, or 35% off adjusted assessment of \$628,200)
- 8/19/2022 Board of Assessment Review Hearing Date

LIST OF ATTACHMENTS

Taxpayer's Submission

- Exhibit 1 - Application for Abatement
- Exhibit 2 - Board of Assessment Review Application with Overvaluation Claim based on sales that occurred after April 1, 2021

Assessor's Submission

- Exhibit 3 - FY22 Property Record Card for Subject
- Exhibit 4 - Notice and Packet of Action Letter Granting Abatement
- Exhibit 5 - Brief Description of Subject and Discussion of Key Features of Subject
- Exhibit 6 - Brief Sales Comparison Discussion of sales from property owner time period confirming assessed valuation is fair market value
- Exhibit 7a and 7b - Property Record Cards of contemporaneous sales in time period analyzed by owner Prior to FY2022 Commitment should be considered due to rare feature combination
- Exhibit 8 - Photos of Assessor's Contemporaneous Sales

ASSESSOR'S RESPONSE

- The property owner did not prove the total assessed valuation is "manifestly wrong." The total assessed valuation is within 10% of the most probable selling price. The total assessed value is well-supported by more similar sales provided by the Assessor than those provided by the property owner within a similar period. The presumption remains that the total assessed value is Fair Market, or Just Value.
- The sales provided by the property owner were inferior to the subject, did not occur prior to the April 1, 2021, tax date, were inadequately reconciled, and, therefore, do not support a claim of Overvaluation.
- The sales provided by the Assessor over the time period analyzed by the property owner more similarly reflect the nature, situation, and value of the subject. The subject property has premium features under-represented by the property owner. The assessment of \$628,200 is well-supported. The Assessed Value is Just Value.
- The assessed valuation is at fair market value and it is assessed at a relatively uniform rate with comparable property in the district. The property owner has not submitted sufficient evidence to satisfy its burden to demonstrate the assessment was substantially overvalued, based on unjust discrimination or subject to fraud, dishonesty or an illegality.
- For the reasons set forth in this memorandum and its attachments, the Assessor requests the Board of Assessment Review conclude the property is assessed at its fair market value and at a relatively uniform rate with comparable properties, that the property owner has failed to meet its burden of proving that the property is substantially overvalued, that the assessment was based on unjust discrimination, fraud, dishonesty, illegality or that the assessment was otherwise manifestly wrong.

LEGAL REFERENCES

- Article IX, §8 of the Maine Constitution provides that “All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof.” According to the Maine Supreme Judicial Court, “Just value means market value.” *Terfloth v. Town of Scarborough*, 2014 ME 57, ¶ 11, 90 A.3d 1131; *Weekley v. Town of Scarborough*, 676 A.2d 932, 934 (Me. 1996)
- Assessments must be supported by two findings: 1) the property must be assessed at its fair market value, *and* 2) the property must be assessed at a relatively uniform rate with comparable property in the district. *Terfloth v. Town of Scarborough*, 2014 ME 57, ¶ 11, 90 A.3d 1131.
- The City Assessor’s assessment of the Property is presumed to be valid. *Petrin v. Town of Scarborough*, 2016 ME 136, ¶ 14, 147 A.3d 842, 849. The Property Owner has the burden of proving to the Board of Assessment Review that “the assessed value of the property is ‘manifestly wrong.’” In order to do so, it must be demonstrated “(1) that [the] property was substantially overvalued and an injustice resulted from the overvaluation; (2) that there was unjust discrimination in the valuation of the property; or (3) that the assessment was fraudulent, dishonest, or illegal.” *Id.*; *City of Waterville v. Waterville Homes*, 655 A.2d 365 (Me. 1995); *Yusem v. Raymond*, *supra.*; *Weekley v. Town of Scarborough*, 676 A.2d 932 (Me. 1996); *Southwest Harbor v. Harwood*, *supra.*; *Northeast Empire Limited Partnership #2 v. Ashland*, *supra.*; *Terfloth v. Town of Scarborough*, 2014 ME 57, 90 A.3d 1131.
- It is the total assessment that controls under Maine law. If either the land or building value is too high or too low, so long as the total assessment is not “manifestly wrong,” the taxpayer has not met his burden of proof. *Roberts v. Town of Southwest Harbor*, 2004 ME 132, 861 A.2d 617

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

36 M.R.S. § 841

See Property Tax Bulletin No. 10 for more information

See Next Page

This application must be signed and filed with the municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name of applicant: Investment Core LLC
2. Mailing address: PO Box 15341 Portland, ME 04112
3. Property address or map/lot: 5 Monument Street/ 016A005001
4. Telephone number for applicant: 2075224345
5. Tax year for which abatement is requested: FY22
6. Assessed valuation of real estate: \$721,900
7. Assessed valuation of personal property: _____
8. Abatement of real estate valuation requested: \$340,320
9. Abatement of personal property valuation requested: _____
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes):
Please see attached documentation

To the assessing authority of the Municipality of Portland

In accordance with the provisions of 36 M.R.S. § 841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

1/30/2022

Date



Signature of Applicant

5 Monument Street Portland, ME

Assessed Value FY21

Land Value: \$109,800

Building Value: \$173,800

Total Value: \$283,600

Assessed Value FY22

Land Value: \$405,200

Building Value: \$316,700

Total Value: \$721,900

Evidence

- 1) This building is new construction that was just completed and received it's final completed value for FY21. Unlike existing homes that are assessed every 10 years, this home received a full value at the completion of construction.
- 2) In any given year, the increase in value from one year to the next, based on the sales comparison approach has not exceeded 20% anywhere in Portland. It is understood that Munjoy Hill has seen a dramatic increase in value but that increase is not 154% from one year to the next which is what is reflected in the FY22 assessed value of this property.
- 3) The dwelling located on this lot is 618sf and 1.5 stories tall. It contains a full height first floor and a small loft on the second floor. There are 0 bedrooms and 2 full bathrooms. Based on the current assessment of \$721,900, the home would be valued at \$1168/sf. This would be at least 3 times the value of any other new construction. Using the sales comparison approach, no buyer would purchase a home in today's market at \$1168/sf.
- 4) If you dissect the above assessment, it appears that the land value increased by 269%. Since the lot coverage is almost already at capacity in regards to the R6 zoning, there is no land left to develop further. This makes the land have little value in any appraisal or assessment.

The proposed assessed value for FY22 should reflect the current market conditions based on the existing value of the home: 20% greater than the total value from the previous year with the land value remaining constant.

Proposed Assessed Value FY22

Land Value: \$109,800

Building Value: \$230,520

Total Value: \$340,320

PORTLAND BOARD OF ASSESSMENT REVIEW
APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(36 M.R.S.A. Section 843)

EXHIBIT 2

Note: Application must first be made to the Assessor.

1. Name of Applicant: Investment Core LLC
2. Address of Applicant: PO Box 15341 Portland, ME 04112
3. Telephone number: 207-522-4345
4. Name and address of attorney, if any: _____
5. Location of property: 5 Monument Street Portland, ME
Chart, Block, Lot Number: 016A005001 Account Number _____
6. Assessed value of real estate: \$721,900
7. Assessed value of personal property: \$ 0
8. Assessment year for which abatement is requested: FY22 Date of Assessor's decision 4/1/2021
9. Owner's opinion of current value for property in question:

Land	\$ TBD	Personal Property	\$ 0
Building	\$ TBD		
TOTAL:	\$ 410,248	TOTAL	\$ 0

10. Reasons for requesting abatement. Please be specific, stating grounds for belief that property is overvalued for tax purposes, such as value of comparable property. If further space is needed, please attach additional pages to application.

The property is overvalued for tax purposes based on current comparable sales. See attached spreadsheet with current sales & price per square foot. In addition ~~and~~, the value of these sold properties based on the FY22 assessment completed 4/1/21, is lower than today's sale price. Lastly, the square footage of the home is incorrect. It should be 892sf.
11. Estimated time for your presentation at the hearing: 30 minutes

To the Board of Assessment Review, Portland, Maine:

APPLICATION FOR ABATEMENT AND CERTIFICATE OF COMPLIANCE WITH 36 M.R.S.A. § 843(4)

Pursuant to 36 M.R.S.A. § 843(4), the applicant hereby certifies that he or she has paid, by the due date, either the amount of taxes not in dispute for the current tax year or an amount equal to the amount of taxes paid in the previous tax year-whichever is greater. The statements contained in this application are correct to the best of my knowledge and belief.

6/24/22
Date

[Signature]
Signature of Applicant

This application must be signed.

Separate application forms should be filed for each separately assessed parcel of real estate claimed to be overvalued.

Comparable Sales

	Comp 1	Comp 2	Comp 3	Comp 4	Comp 5	Comp 6	Average		Average Price Applied to Subject Property
	14 Romance Street	143 Washington Avenue	37 Fox Street	41 Merrill Street	67 Mountfort Street	9 Everett Street			5 Monument Street
Square footage	697	1400	948	893	1180	1480			892
Sale Price	\$332,500	\$475,000	\$490,000	\$490,000	\$560,000	\$685,000	\$505,417		\$413,629
Sale Date	1/5/22	10/20/21	8/9/21	1/12/22	6/1/21	9/28/21			
Price/SF	\$477	\$339	\$516	\$548	\$474	\$462	\$469		
Assessed Value FY22	\$310,000	\$407,300	\$462,800	\$449,000	\$337,500	\$474,600	\$406,867		\$406,867
Price/SF	\$445	\$291	\$488	\$503	\$286	\$321	\$389		
Percent Increase in price/SF from FY22 assessment to today- sold	7.19%	16.5%	5.7%	8.9%	65.7%	43.9%			
Determination of Value									\$410,248



RESIDENTIAL PROPERTY RECORD CARD 2022

CITY OF PORTLAND

EXHIBIT 3

Situs : 5 MONUMENT ST

Parcel ID: 016 A005001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: August 12, 2022

CURRENT OWNER

INVESTMENT CORE LLC
PO BOX 15341
PORTLAND ME 04112

GENERAL INFORMATION

Living Units 1
Neighborhood 101
Alternate ID 10933
Vol / Pg 34251/098
District 14
Zoning RESIDENTIAL
Class RI

Property Notes

16-A-5
MONUMENT ST 5
4529 SF



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary	SF	4,526 Shape/Size	-10	364,710

Total Acres: .1039
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	364,700	364,700	364,700	0	364,700
Building	263,500	263,500	263,500	0	198,400
Total	628,200	628,200	628,200	0	563,100

Manual Override Reason

Value Flag COST APPROACH
Gross Building:

Base Date of Value APRIL 1, 2021
Effective Date of Value APRIL 1, 2021

Entrance Information

Date	ID	Entry Code	Source

Permit Information

Date Issued	Number	Price	Purpose	% Complete
11/03/17	201701698	1,000	ALT	Amendment #1 To 2017-00838 - Ir
09/12/17	201700838	40,000	NEW BLDG	Construct 1-Story Single-Family Dw

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
08/21/17		Land Only	Relative Sale	34251/098		INVESTMENT CORE LLC
11/10/16	330,000	Land & Building		33598/337		INVESTMENT CORE LLC

One sale of a newer construction



RESIDENTIAL PROPERTY RECORD CARD 2022

CITY OF PORTLAND

Situs : 5 MONUMENT ST

Parcel Id: 016 A005001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: August 12, 2022

Dwelling Information

Style Cape Year Built 2018
 Story height 1 Eff Year Built
 Attic Ff-Wall Hgt Finished Year Remodeled
 Exterior Walls Frame Amenities
 Masonry Trim x In-law Apt No
 Color

Basement

Basement Crawl # Car Bsmt Gar
 FBLA Size x FBLA Type
 Rec Rm Size x Rec Rm Type

Heating & Cooling

Fireplaces

Heat Type Basic Stacks
 Fuel Type Gas Openings
 System Type Hot Water Pre-Fab

Room Detail

Bedrooms 1 Full Baths 2
 Family Rooms Half Baths
 Kitchens Extra Fixtures
 Total Rooms 2
 Kitchen Type Typical Bath Type Typical
 Kitchen Remod Bath Remod

Adjustments

Int vs Ext Same Unfinished Area
 Cathedral Ceiling x Unheated Area

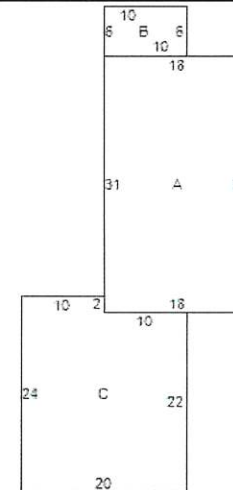
Grade & Depreciation

Grade C Market Adj
 Condition Average Functional
 CDU AVERAGE Economic
 Cost & Design 0 % Good Ovr
 % Complete

Dwelling Computations

Base Price 174,588 % Good 92
 Plumbing 8,080 % Good Override
 Basement -12,980 Functional
 Heating 0 Economic
 Attic 35,330 % Complete
 Other Features 0 C&D Factor
 Subtotal 205,020 Adj Factor 1
 Additions 23,600
 Ground Floor Area 558
 Total Living Area 925 Dwelling Value 212,220

Building Notes



ID	Code	Description	Area
A		Main Building	558
B	50/10/31	B BASEMENT/itsF...	60
C	32	CPY CANOPY	460
D	RP3	REINFORCED CONC...	834
E	RS1	FRAME UTILITY SHED	253

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Rc Pool	1 x	834	834	1	2018	C	A	46,840
Frame Shed	11 x	23	253	1	2018	C	A	4,470

Condominium / Mobile Home Information

Complex Name
 Condo Model

Unit Number
 Unit Level
 Unit Parking
 Model (MH)

Unit Location
 Unit View
 Model Make (MH)

Comparable Sales Summary

Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
017 G044001	11-JUL-19	322,161	1,180	9	1972	C-
014 E017001	15-JUL-19	629,300	1,155	5	1910	C
010 F001001	28-AUG-20	452,876	1,465	5	1934	C-
012 J012001	23-NOV-20	415,453	1,054	5	1880	C-
013 L003001	25-JUN-20	485,910	1,680	5	1900	C

B11 #51456

EXHIBIT 4

ABATEMENT FORM

FISCAL YEAR 2022

***ATTACH IAS PRC

OWNER

Investment Core LLC

ADDRESS

5 Monument St.

ORIGINAL

FY22

ASSESSMENT

REVISED

FY22

ASSESSMENT

PARCEL ID #

016-A-005

MUNIS/HTE #

10933

LAND

405200

405200

BUILDING

316700

263500

EXEMPTIONS

—

—

TOTAL

721900

668700

RECEIVED

MAY 12 2022

DEPT OF ASSESSOR
CITY OF PORTLAND

ABATED
VALUE

53200

0.01299

NEW TAX AMOUNT

8686.41

0.01299

ABATED TAX=

691.07

REASON

Removed the C&D factor

DID PARCEL



After processing in Munis, give this form to Treasury for credit/refund processing

APPLICATION FOR ABATEMENT OF PROPERTY TAXES

36 M.R.S. § 841

See Property Tax Bulletin No. 10 for more information

See Next Page

This application must be signed and filed with the municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name of applicant: Investment Core LLC
2. Mailing address: PO Box 15341 Portland, ME 04112
3. Property address or map/lot: 5 Monument Street/ 016A005001
4. Telephone number for applicant: 2075224345
5. Tax year for which abatement is requested: FY22
6. Assessed valuation of real estate: \$721,900
7. Assessed valuation of personal property: _____
8. Abatement of real estate valuation requested: \$340,320
9. Abatement of personal property valuation requested: _____
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes):
Please see attached documentation

RECEIVED
JAN 31 2022
DEPT OF ASSESSOR
CITY OF PORTLAND ME

To the assessing authority of the Municipality of Portland

In accordance with the provisions of 36 M.R.S. § 841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

1/30/2022

Date

[Signature]

Signature of Applicant

5 Monument Street Portland, ME

Assessed Value FY21

Land Value: \$109,800

Building Value: \$173,800

Total Value: \$283,600

Assessed Value FY22

Land Value: \$405,200

Building Value: \$316,700

Total Value: \$721,900

Evidence

- 1) This building is new construction that was just completed and received it's final completed value for FY21. Unlike existing homes that are assessed every 10 years, this home received a full value at the completion of construction.
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- 4) If you dissect the above assessment, it appears that the land value increased by 269%. Since the lot coverage is almost already at capacity in regards to the R6 zoning, there is no land left to develop further. This makes the land have little value in any appraisal or assessment.

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Proposed Assessed Value FY22

Land Value: \$109,800

Building Value: \$230,520

Total Value: \$340,320

03/02/2022 11:02
bjs

CITY OF PORTLAND, ME
CORRECTION DIFFERENCES

P 1
txcormnt

PROPERTY ID: 016-A-005-001 TAX YEAR: 2022 AR CATEGORY: 20 BILL NUMBER: 51456

OLD PRIMARY OWNER: INVESTMENT CORE LLC

NEW PRIMARY OWNER: INVESTMENT CORE LLC

CHARGE CORRECTIONS

SEQUENCE	OLD CHARGE	OLD AMOUNT	NEW CHARGE	NEW AMOUNT	DIFFERENCE AMOUNT
1	RETAX	9,377.48	RETAX	8,686.41	-691.07
TOTAL OLD AMOUNT: 9,377.48			TOTAL NEW AMOUNT: 8,686.41		TOTAL DIFFERENCE AMOUNT: -691.07

VALUE CORRECTIONS

SEQUENCE	OLD TYPE	OLD CLASS	OLD AMOUNT	NEW TYPE	NEW CLASS	NEW AMOUNT	DIFFERENCE AMOUNT
1	N	11	316,700	N	11	263,500	-53,200
2	L	11	405,200	L	11	405,200	0
TOTAL OLD AMOUNT: 721,900				TOTAL NEW AMOUNT: 668,700			TOTAL DIFFERENCE AMOUNT: -53,200

** END OF REPORT - Generated by Bradley Saucier **



CITY OF PORTLAND
389 CONGRESS ST
PORTLAND, ME 04101

For the fiscal year July 01, 2021 to June 30, 2022

BILL #: 51456
ACCOUNT #: 10933
PARCEL ID #: 016-A-005-001
LOCATION: 5 MONUMENT ST

INVESTMENT CORE LLC
PO BOX 15341
PORTLAND, ME 04112

Owner of Record as of: April 1, 2021
INVESTMENT CORE LLC

CURRENT BILL RATE DISTRIBUTION		
SCHOOL	6.450	\$4,313.12
COUNTY	0.470	\$314.29
MUNICIPAL	6.070	\$4,059.01
TOTAL	12.990	\$8,686.41

**THIS IS THE ONLY BILL
YOU WILL RECEIVE**

Assessed Property Description:
16-A-5
MONUMENT ST 5
4529 SF

Acres: 0.104

FY22 REAL ESTATE TAX BILL

BILLING INFORMATION	
LAND VALUE	\$405,200
BUILDING VALUE	\$263,500
TOTAL VALUE	\$668,700
EXEMPTIONS	\$0
TAXABLE VALUE	\$668,700
TAX RATE	12.990
TOTAL TAX	\$9,377.48
PAYMENTS/CREDITS	\$4,688.74
ABATEMENT/ADJUST	\$691.07
TAX DUE	\$3,997.67

DATE DUE	AMOUNT DUE
10/22/2021	\$0.00
03/18/2022	\$3,997.67

INTEREST AT 6% PER ANNUM CHARGED BEGINNING 10/23/2021 AND 03/19/2022.

TAXPAYER'S NOTICE

Per State law, the ownership and valuation of all real estate and personal property subject to taxation shall be fixed as of April 1st.
For this tax bill, that date is April 1, 2021.

**IF THIS PROPERTY HAS BEEN TRANSFERRED, PLEASE FORWARD A COPY OF THIS BILL TO THE NEW OWNER.
THIS IS ONLY FOR THE CURRENT FISCAL YEAR**

INFORMATION

Without State Aid for Education, Homestead and BETE Exemption Reimbursement and State Revenue Sharing, your taxes would be 18.2% higher. The current City and School bonded indebtedness is \$369,164,246.
For information regarding changes or valuations, please contact the Assessor's Office at (207) 874-8486. Information regarding payments, interest, lien cost charges, and/or refunds, please contact the Treasury Office at (207) 874-8490.

REMITTANCE INSTRUCTIONS

THIS IS THE ONLY BILL YOU WILL RECEIVE. THIS BILL INCLUDES TWO (2) PAYMENT VOUCHERS.
Please make check or money order payable to City of Portland and mail to:

**City of Portland Treasury
PO Box 16050
Lewiston, ME 04243-9533**

For payments in person, please go to the Treasury Office located in Room 102 of City Hall.
If your bank or mortgage company pays your taxes, please review and forward a copy of this bill to them.

FY22 REAL ESTATE TAX BILL		THIS STUB MUST BE RETURNED WITH YOUR <u>SECOND</u> PAYMENT	CITY OF PORTLAND TREASURY PO Box 16050 LEWISTON, ME 04243	
BILL #:	51456	INTEREST AT 6% CHARGED BEGINNING 03/19/2022	DATE DUE	AMOUNT DUE
ACCOUNT #:	10933		03/18/2022	\$3,997.67
PARCEL ID #:	016-A-005-001			
INVESTMENT CORE LLC				

AMOUNT PAID \$ _____

208202220005145622600003997673

☐ OWNER / ADDRESS CHANGE?
CHECK HERE AND NOTE CHANGES ON BACK.



CITY OF PORTLAND
Assessor's Office
Christopher A. Huff, CMA

Wednesday, March 30, 2022

INVESTMET CORE LLC
PO BOX 15341
PORTLAND, ME 04112

RE: Abatement Extension request
016-A-005-001

Dear Sir/Madam:

We have received your request for an abatement of your property taxes. We originally have up to 60 days to respond either way to answer your request. This letter is a request for your acceptance for an extension of another 60 days to better re-assess the property. If granted, we will respond either way up to 60 days from the original date of receipt of this request.

This in no way is a determination of your assessment either way.

Please respond in writing. For a timely response, please email us at assessors@portlandmaine.gov with your answer.

If we do not get your approval for the extension, your original abatement request may be denied, and you would need to appeal to the Board of Assessment Review as described in the abatement process described here: <https://www.portlandmaine.gov/139/Assessors-Notice>

Best regards,

The Assessor's Office City of Portland.



**CITY OF PORTLAND
Assessor's Office
Christopher A. Huff, CMA**

MARCH 2, 2022

INVESTMENT CORE LLC
PO BOX 15341
PORTLAND, ME 04112

NOTICE OF ACTION ON ABATEMENT/SUPPLEMENT OF REAL ESTATE TAX

LOCATION: 5 MONUMENT ST, PORTLAND MAINE; CBL 016-A-005-001

Dear Sir/Madam:

Your request/application for abatement of property taxes for **FY2022** on the above-described property was granted on March 2, 2022.

REASON: OVERVALUATION

Where an abatement has been granted in whole or in part, we have included a computation showing your new valuation and tax liability.

If this was a formal application and you wish to appeal this decision, you have 60 days from the date of this notice to do so. An appeal may be taken to the Board of Assessment Review. To request an application, please call 207-874-8480 or write to Portland Board of Assessment Review, 389 Congress Street, Room 211, Portland, ME, 04101.

ORIGINAL VALUATION:	\$ 721,900	ORIGINAL TAX:	\$ 9,377.48
NEW VALUATION:	\$ 668,700	NEW TAX:	\$ 8,686.41

A copy of your updated bill may be included. If you have any further assessing questions, please call the Assessor's office at 207-874-8486. For any tax payment questions, please contact the Treasury Division at 207-874-8490 or portlandmaine.gov/selfservice. A refund is issued only when a credit exists on the full year tax amount. Otherwise, a credit will be applied towards the next payment due.

Sincerely,

Christopher A Huff

Christopher A Huff
Tax Assessor

CAH/BS

EXHIBIT 5
BRIEF PROPERTY DESCRIPTION

YEAR BUILT:	2018 (Appears New)
PROPERTY CLASS:	Single Family
STYLE:	Cape (Custom Owner/Architect-Designed)
TOTAL LIVING AREA	925sf (Mass Appraisal vs Contested at 892sf – within 4%)
LAND INFORMATION:	4,526 SF/ 0.1039 ACRES (Superior Size and Improvement Placement Due to Modern Design Influence versus Typical)
ADDITIONAL FEATURES:	Pool, Large Shed (253 sf), Large Canopy Present with Easy Ingress/Egress Off-Street Parking

KEY FEATURES, HISTORY, AND NEIGHBORHOOD INFLUENCES OF SUBJECT PROPERTY TO CONSIDER

Owner was able to remove historical deeded restrictions from the site to allow single family residential construction in approximately 2017 after purchasing the site prior for \$60,000 with restrictions appearing to leave site unbuildable. This removal of the restrictions resulted in a comparably large buildable residential parcel with good ingress and egress for off-street parking in an area nearly without recent construction similar to the subject property style and features. The subject has the newest ground-up construction found in the subject neighborhood resulting in no directly similar comparable sales superior to (newer than) the subject in effective age.

The 2018-built 925 sf custom Cape-style subject Property is an outlier (meaning, superior) in the subject neighborhood due, also, to its skilled use of square footage (efficient, minimalist design), age (low deferred maintenance and modern construction), and site size/functionality (easy access and good site layout), combined – along with a pool and large shed present. These combined features make the analysis complex, though enhances, not detracts, from Market Value.

Owner is an architect where, in this assessor's opinion, the economic influence or marketability of the subject is superior versus typical average quality and condition properties in the neighborhood. The assessor feels this is underrepresented in the building assessment. The insurance estimate for replacement cost provided by the owner lacks describing the architectural expertise of the owner, which is not adequately reflected. Stated differently, a value premium exists over the building assessment due to the architectural design features present that are inadequately reflected in the building yet are acceptable in the site and overall assessed value of \$628,000 in this assessor's opinion.

Also, larger homes in the area typically have inherent functional obsolescence in comparative terms versus the subject, which has a modern heat system, superior placement on the site, good functional use of the space, including cathedral ceilings, and superior amenities. The property owner has relied on lower valued properties in supporting her claim that her property value is lower because the size of the comparable property is larger. This reasoning, however, is flawed because of the subject's superior build date, site layout, and other features and design attributes. Limited availability of sales of similar age and featured properties other than low effective age comparisons of recently renovated contemporaneous sales occurring after April 1, 2021 are available. Owner has not provided a third-party appraisal.

EXHIBIT 6

RECONCILIATION OF COMPARABLE SALES OVER TIME PERIOD ANALYZED BY PROPERTY OWNER

More appropriate comparisons with contemporaneous sales other than those the owner used were available that support the Fair Market (or Just) Value.

1. Note 51 Hammond Street: a 1.5 story home that sold in July, 2021, prior to commitment, at \$650,000, which disclosed this newly renovated (low effective age) competitive property that was re-assessed to \$645,000 when property data was corrected using the assessment model. The subject is superior in age and site size, though not GLA. It was assessed at \$532,000 before the renovation work reflected in the sale price that more closely resembles the subject. 51 Hammond St has 988 sf of Total Living Area and an inferior 2888sf parcel. This sale indicates a fair market value of $\$650,000/988 = \657.89 psf. The subject, at \$628,200, reflects an assessed valuation of 925 sf at \$679.14 psf. The \$20 psf difference is well-supported due to the new construction, pool, shed, and larger site with off-street parking. Though interior photographs of the subject provided by the owner were withheld from this presentation, they show competitive or superior to the interior photos of 51 Hammond Street.
2. Since the subject is an outlier, it should be deemed acceptable to allow an additional comparison to an inferior property, due to size, at 22 Montreal Street which sold 5/26/2021 for \$550,000. It is a 1900's 1.5 story home with 834 sf of Total Living Area with an inferior 3354 sf site. This equates to \$659.47 psf. As with the above comparison, the difference in the subject's \$679.14 psf is well-supported by the new construction, pool, shed, and larger site with off-street parking.
3. These sales support value rather than the regressive influence/downward pressure on valuation by comparing the subject to inferior properties that was done by the property owner. At \$410,248, the Property Owner is indicating that the price per square foot should be \$443.51. This would be manifestly wrong.
4. Though not adjusted but considered, the subject's superior site size is not just an increase in size, but functionality, due to the ease of the ingress/egress for off-street parking and the superior setbacks which, though the property owner states no further expansion is allowed, the site has a functional and efficient use of the maximum amount of space. This type of site orientation premium is difficult to recognize other than in site value and further supports the subject site valuation.



RESIDENTIAL PROPERTY RECORD CARD

2022

CITY OF PORTLAND

EXHIBIT 7a

Situs : 51 HAMMOND ST

Parcel ID: 010 F008001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: August 12, 2022

CURRENT OWNER

FLIGHT NINA S C
51 HAMMOND ST
PORTLAND ME 04101

GENERAL INFORMATION

Living Units 1
Neighborhood 101
Alternate ID 10316
Vol / Pg 38441/017
District 14
Zoning RESIDENTIAL
Class RI

Property Notes

10-F-8
HAMMOND ST 51

2886 SF



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary	SF	2,886	Location	-16
				315,800

Total Acres: .0663
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	315,800	315,800	315,800	0	315,800
Building	329,200	329,200	329,200	0	142,900
Total	645,000	645,000	645,000	0	458,700

Manual Override Reason

Base Date of Value APRIL 1, 2021

Effective Date of Value APRIL 1, 2021

Value Flag COST APPROACH
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
02/01/90	CBJ	Entry & Sign	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/21/15	1A		OTHER	5/2015: Middle Of Construction. Re
01/06/14	201302409	45,000	ADDITION	Demolish Existing Rear Section (1)

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
07/15/21	650,000	Land & Building		38441/017		FLIGHT NINA S C
08/30/13	182,500	Land & Building		30980/115		LEHNEN-SGROI ALEXANDER &
03/31/09				NCFY09		ROGERS MORGAN CALLAN
08/09/99	62,850	Land & Building	Valid Sale	14964/153		SHEPARD P MORGAN
10/01/98	47,000	Land & Building	Valid Sale	14195/209		



RESIDENTIAL PROPERTY RECORD CARD

2022

CITY OF PORTLAND

Situs : 51 HAMMOND ST

Parcel id: 010 F008001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: August 12, 2022

Dwelling Information

Style	Old Style	Year Built	1900
Story height	1	Eff Year Built	
Attic	Full-Fin	Year Remodeled	2021
Exterior Walls	Frame	Amenities	
Masonry Trim	x	In-law Apt	No
Color	Neutral		

Basement

Basement	Full	# Car Bsmt Gar	
FBLA Size	x	FBLA Type	
Rec Rm Size	120	Rec Rm Type	Custom

Heating & Cooling

Heat Type	A/C
Fuel Type	Electric
System Type	Warm Air

Fireplaces

Stacks	
Openings	
Pre-Fab	

Room Detail

Bedrooms	2	Full Baths	1
Family Rooms		Half Baths	
Kitchens		Extra Fixtures	
Total Rooms	5		
Kitchen Type		Bath Type	
Kitchen Remod	Yes	Bath Remod	Yes

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	11x13	Unheated Area	

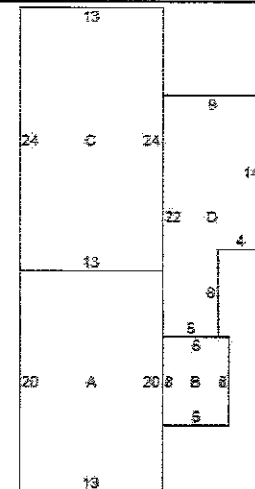
Grade & Depreciation

Grade	B+	Market Adj	
Condition	Good	Functional	
CDU	VERY GOOD	Economic	
Cost & Design	0	% Good Ovr	
% Complete			

Dwelling Computations

Base Price	175,712	% Good	94
Plumbing		% Good Override	
Basement	0	Functional	
Heating	6,660	Economic	
Attic	30,000	% Complete	
Other Features	5,670	C&D Factor	
		Adj Factor	1
Subtotal	218,040	Additions	124,000
Ground Floor Area	260		
Total Living Area	988	Dwelling Value	328,960

Building Notes



ID Code	Description	Area
A	Main Building	250
B	12 EFF ENCL FRAME P...	46
C	50/10/10 B BASEMENT/1st F...	312
D	31 WD WOOD DECKS	166
E	RS1 FRAME UTILITY SHED	144

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
Frame Shed	9 x 16		144	1	1970	D	P	210

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

Comparable Sales Summary

Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
012 J012001	23-NOV-20	415,453	1,054	5	1880	C-
014 E002001	19-AUG-19	505,000	1,485	5	1869	C+
017 G044001	11-JUL-19	322,161	1,180	9	1972	C-
010 F001001	28-AUG-20	452,876	1,465	5	1934	C-
014 E017001	15-JUL-19	629,300	1,155	5	1910	C



RESIDENTIAL PROPERTY RECORD CARD

2022

EXHIBIT 7b

CITY OF PORTLAND

Situs : 22 MONTREAL ST

Parcel ID: 015 C009001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: August 12, 2022

CURRENT OWNER

ABBOTT STACEY
22 MONTREAL ST
PORTLAND ME 04101

GENERAL INFORMATION

Living Units 1
Neighborhood 101
Alternate ID 10882
Vol / Pg 38237/292
District 14
Zoning RESIDENTIAL
Class RI

Property Notes

15-C-9
MONTREAL ST 22
3354 SF



015 C009001 05/07/2019

Land Information

Type	SF	Size	Influence Factors	Influence %	Value
Primary		3,354			384,370

Total Acres: .077
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	384,400	384,400	384,400	0	384,400
Building	134,300	134,300	134,300	0	13,400
Total	518,700	518,700	518,700	0	397,800

Manual Override Reason

Base Date of Value APRIL 1, 2021

Effective Date of Value APRIL 1, 2021

Value Flag COST APPROACH
Gross Building:

Entrance Information

Date	ID	Entry Code	Source
02/01/90	CJC	Entry & Sign	Owner

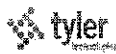
Permit Information

Date Issued	Number	Price	Purpose	% Complete
05/12/22	BLDR2022-	51,000	OTHER	Int Reno'S Of Kitchen And First Flc

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
05/26/21	550,000	Land & Building		38237/292		ABBOTT STACEY
05/30/78				4232/312		MCGRATH VANESSA J

AV/FR overall condition
★ Similar SFLA



RESIDENTIAL PROPERTY RECORD CARD 2022

CITY OF PORTLAND

Situs : 22 MONTREAL ST

Parcel Id: 015 C009001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: August 12, 2022

Dwelling Information

Style	Old Style	Year Built	1900
Story height	1	Eff Year Built	
Attic	Full-Fin	Year Remodeled	1985
Exterior Walls	Al/Vinyl	Amenities	
Masonry Trim	X	In-law Apt	No
Color	Neutral		

Basement

Basement	Full	# Car Bsmt Gar	
FBLA Size	x	FBLA Type	
Rec Rm Size	x	Rec Rm Type	

Heating & Cooling

Heat Type	Basic	Stacks	
Fuel Type	Oil	Openings	
System Type	Warm Air	Pre-Fab	

Room Detail

Bedrooms	2	Full Baths	1
Family Rooms		Half Baths	
Kitchens		Extra Fixtures	
Total Rooms	4		
Kitchen Type		Bath Type	
Kitchen Remod	No	Bath Remod	No

Adjustments

Int vs Ext	Same	Unfinished Area	
Cathedral Ceiling	x	Unheated Area	

Grade & Depreciation

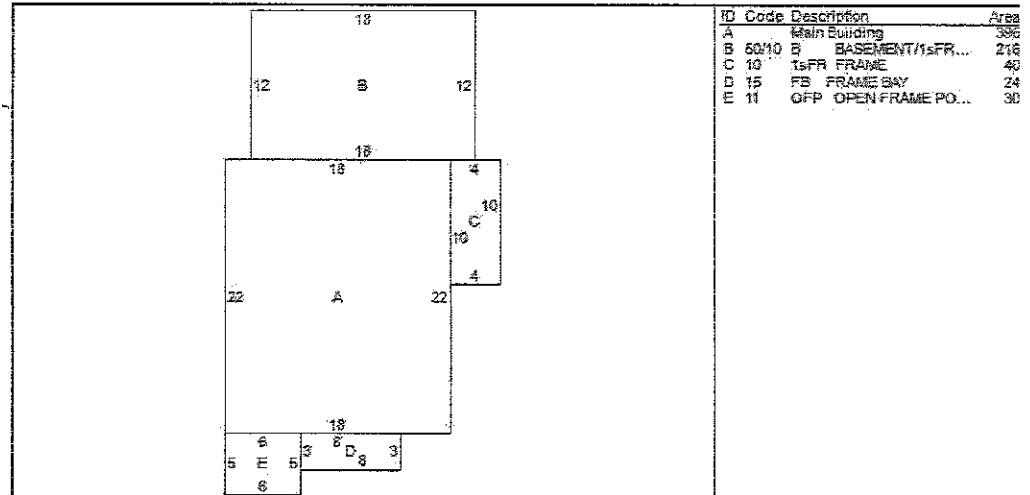
Grade	C-	Market Adj	
Condition	Fair	Functional	
CDU	FAIR	Economic	Univers Mktadj
Cost & Design	0	% Good Ovr	
% Complete			

Dwelling Computations

Base Price	140,577	% Good	63
Plumbing		% Good Override	
Basement	0	Functional	
Heating	0	Economic	
Attic	23,650	% Complete	
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	164,230	Additions	30,800
Ground Floor Area	396		
Total Living Area	834	Dwelling Value	134,260

Building Notes

10/29/2002



Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value
------	--------	--------	------	-----	--------	-------	-----------	-------

Condominium / Mobile Home Information

Complex Name
Condo Model

Unit Number
Unit Level
Unit Parking
Model (MH)

Unit Location
Unit View
Model Make (MH)

Comparable Sales Summary

Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
013 J001001	02-DEC-20	325,000	996	5	1879	C
013 L007001	13-NOV-20	379,988				
017 G044001	11-JUL-19	322,161	1,180	9	1972	C-
014 E017001	15-JUL-19	629,300	1,155	5	1910	C
010 F001001	28-AUG-20	452,876	1,465	5	1934	C-

EXHIBIT 8



5 Monument St



5 Monument St



51 Hammond St



22 Montreal St

ABATEMENT OF PROPERTY TAX REQUEST



5 MONUMENT STREET PORTLAND, MAINE

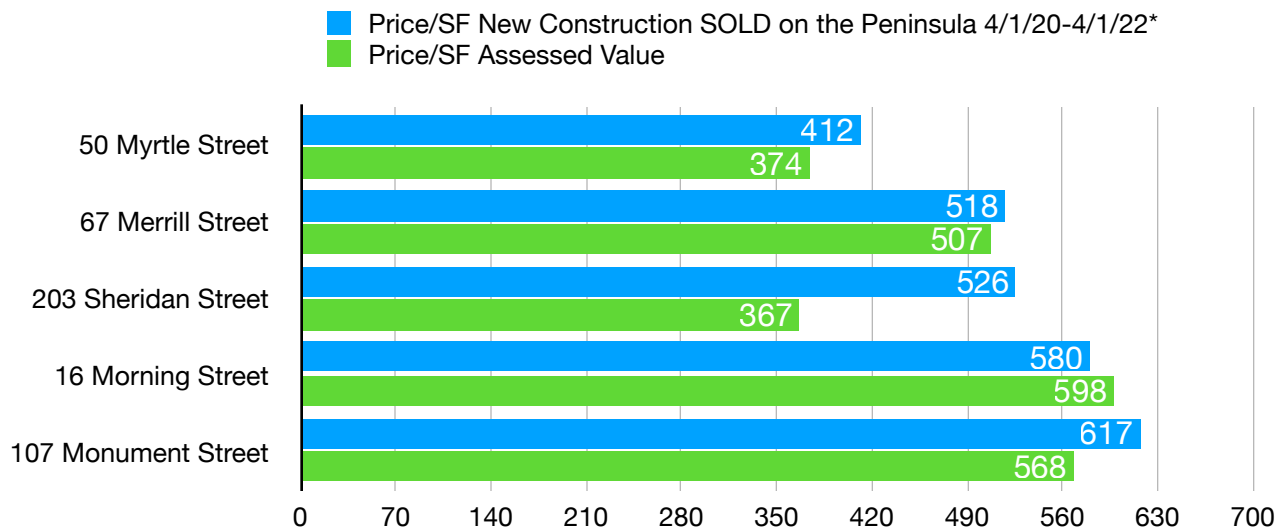
Prepared by: Liv Chase, owner.

Introduction and description of property:

The subject property is a 859sf single family home located on the East End of Portland on Munjoy Hill (The home was previously described as 925sf, a floor plan of the home is attached to show the actual square footage of what is built, Attachment A) The home is new construction and it was completed in 2020. The home is entirely open concept and it contains 0 bedrooms, 2 full baths, and a total of 4 rooms. The home was specifically designed for a single user and includes a large swimming pool designed for lap swimming. Based on the fact that there are no comparable sales that are similar in layout (with 0-1 bedrooms), the property is considered unique but also inadequate because it does not meet the market demand for number of bedrooms.

The following analysis uses a broad range of comparable sales that are specific to the neighborhood in which the subject property is located. The location is the highest indicator of value as Munjoy Hill has some of the highest priced sales in Portland. This abatement request is for the tax year FY22 in which all properties were re-assessed as of 4/1/21. The data that was used to determine the value for FY22 are sales that occurred 4/1/20-4/1/21. As an additional analysis, the cost of new construction during a 2 year period which extends 1 year forward of the assessment period, 4/1/20-4/1/22 is also calculated. Lastly, an analysis of tax year FY23 for single family homes on the Portland peninsula that have sold from 4/1/21-4/1/22 is documented.

Under the statutory guidelines for assessment and mass appraisal, the value of the subject property must be within +/-10%. Looking at comparable sales and the actual assessed values of these properties, it appears that they all meet this guideline. It can be noted that approximately 81% of the properties sold from 4/1/20-4/1/21 have an assessed value less than the price sold.



*All values of these sales include on Attachment B

What is the value of new construction?

The subject property is a new construction property that was completed in 2020.

Because there are so few properties that have sold that were new construction, I broadened my search to homes on the peninsula that were built in the last 10 years and sold between 4/1/20- 4/1/22. All of these homes are larger than the subject property and so my only source of comparison is the price/sf that a buyer was willing to pay. The fact that there are no homes under 900sf that are new construction that have sold speaks to the fact that the size of the subject property is inferior and not a desirable characteristic in today's market. The data that is represented encompasses values for FY22 and also FY23. Looking at the data, the price/sf price range is from \$412/sf to \$617/sf. The newest properties, 67 Merrill Street and 16 Morning Street, have a price/ sf of \$518/sf and \$580/sf. With the current cost of construction being between \$350/sf and \$400/sf, it does not appear unreasonable to state that a new construction home would sell for between \$500/sf and \$600/sf.

Construction Materials and Quality Rating

The subject property is comprised of standard building materials. A list of the materials and finishes is listed below. The only exception is the interior walls which are T&G pine. This would be considered an upgrade to the standard which is sheetrock. All of the comparable sales listed above have superior finishes. A list of these characteristics is shown in Addendum B. Under the uniform appraisal dataset, the subject property would be consider a quality rating of Q4 in contrast to the comparable sales which would be characterized as Q2.

5 Monument Street Components

The following is a list of finishes at the home:

FLOORS

Flooring- all vinyl plank floors purchased from Mardens

Stair treads- pine

RAILS

Open side/balcony rail-DIY rail with plumbing parts and tempered plexiglass

Other rail- basic wood handrail

KITCHEN

Kitchen Cabinets- IKEA

Kitchen Countertops- faux quartz purchased off craigslist

Kitchen Island -amazon.com

Haier 24" gas range stainless

Kitchen Aid white refrigerator

Bloomberg white dishwasher

BATHROOMS

Toilets- 2 standard height- basic round

2 Bathroom vanities with tops- IKEA

Tile shower surround- faux honed marble with Glass door

1 standard fiberglass tub with surround

DOORS/WINDOWS

Windows- vinyl double hung/ fixed

2 fixed skylights

Front Door- fiberglass full lite

2 sliding glass patio doors vinyl

Interior Doors- Pine

Door knobs- brushed nickel

LIGHTS

Light fixtures- mostly just temporary light bulb fixtures- 1 ceiling fan with light- 1 globe light purchased on amazon

Insulation- open cell spray foam

SYSTEMS

HRV system

Boiler- Baxi forced hot water baseboard system for natural gas
heat pump water heater

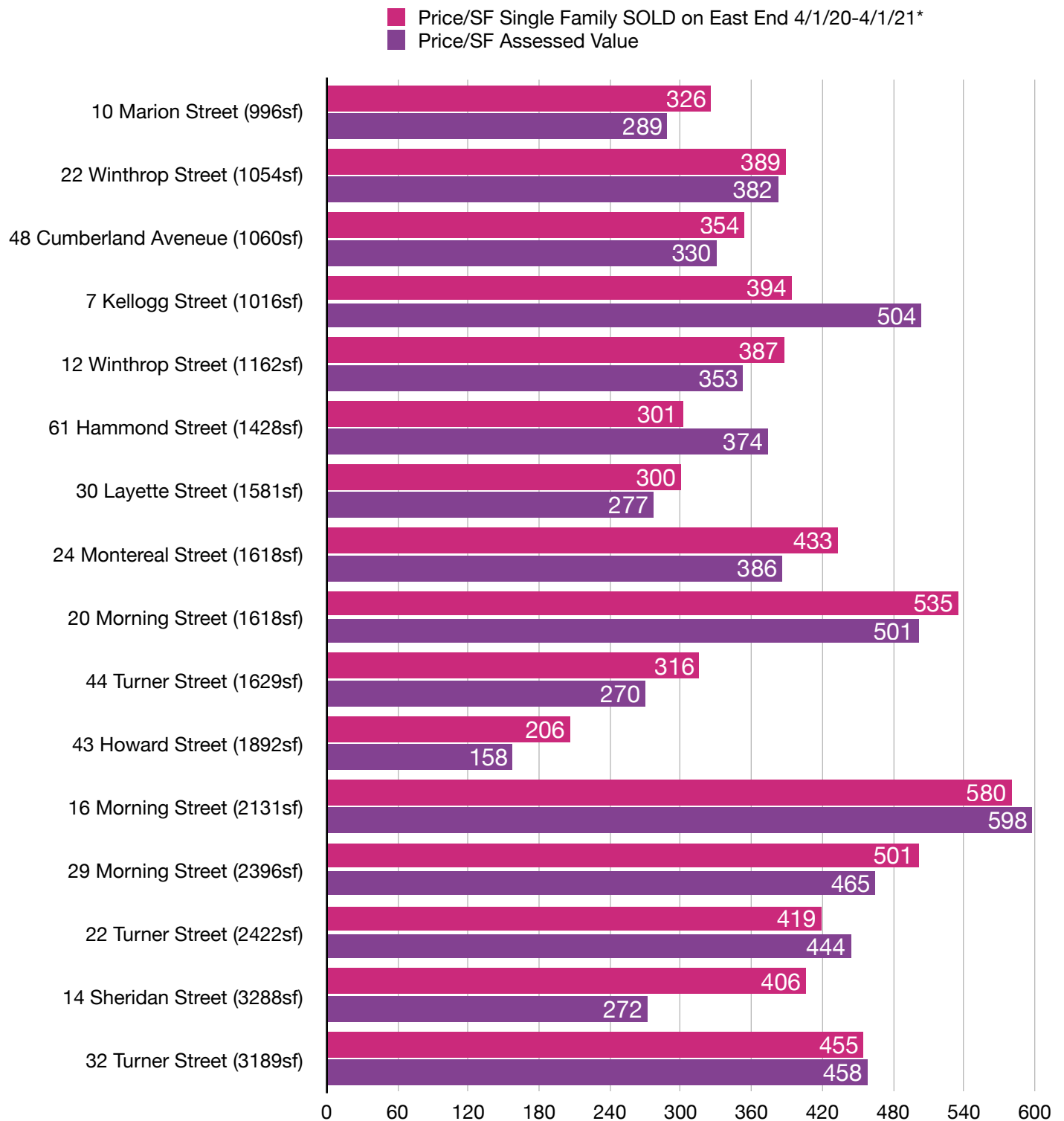
Sprinkler System

EXTERIOR

Siding- 4X8 sheets of Hardie board- white with board and baton

Roof- White metal standing seam

Porch- standard PT wooden rails and deck



*All values for these sales included on Attachment C

Sales Comparison Approach -all sales on the peninsula 4/1/20 to 4/1/21

Because of the nature of mass appraisal, it is relevant to look at all sales within the subject's immediate neighborhood. Munjoy Hill has seen extreme growth over the last decade and a surge in value as buyers are coming in from out of state to purchase property here in Portland. The data presented is all 16 single family homes which sold from 4/1/20-4/1/21 located to the east of Franklin Arterial and characterized as Munjoy Hill and East Bayside neighborhoods. The prices for these single family homes range from \$325,000 to \$1,450,000 with a price/sf range of \$301/sf to \$580/sf.

The first property listed is the only single family home with less than 1000sf with a price of \$325,000 and a price/sf of \$326/sf.

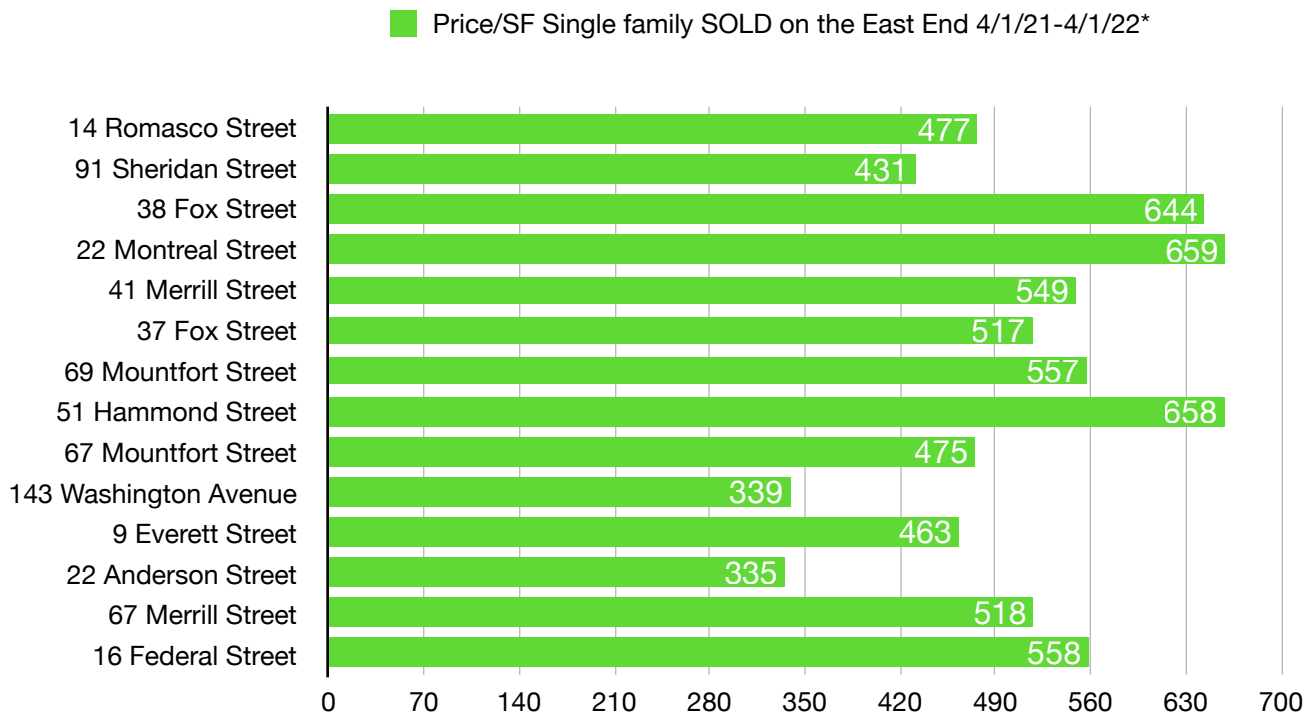
Functional Obsolescence

As defined, functional obsolescence is the loss in value of a property resulting from changes in tastes, preferences, technical innovations or market standards.

The subject property is an extremely unique property based on the size of the home and the layout. Based on my research, there are no comparable sales that contain 0 bedroom or 1 bedrooms that are single family houses on the peninsula that have sold between 4/1/20-8/19/22 (today). This is evidence to suggest that the subject property is not a desirable home for a buyer and therefore a buyer would actually pay less for this home or he/she would choose not to buy this home at all.

The term *inadequacy* under functional obsolescence applies in 2 ways:

- 1) The home is too small- the GLA of the home is 859sf. All areas of the home are designed for a single occupant. As the designer/owner/architect of the home, I designed it just for myself to live in. The floor plan is perfect for me but is not an ideal or desirable layout according to the market standard. As a specific example, the 1st floor bathroom is only accessible through the office and the bedroom is open to the rest of the house which provides no privacy.
- 2) There are too few rooms- the home is entirely open concept except for the 2 bathrooms. This could be characterized as modern or minimalist but at the end of the day, there is no privacy if multiple occupants inhabit the space. This equals a lesser value compared to homes of similar size because the structure falls short of the current market expectation.
- 3) The home contains a swimming pool- this may be very attractive at first glance relating to curb appeal and it obviously is amazing when the weather is warm. As a predominantly heating climate, the functionality of a pool to enjoy in the short summer season is just not cost effective based on how few days of use it has. The cost of maintenance to own a pool outweighs that benefit for a typical buyer. The pool, which is 900sf and 75 feet long was specifically designed for lap swimming. The property is extremely attractive and could potentially yield a higher value for the right buyer, but ultimately that buyer is rare and a pool does not add any additional value to the assessment of the property for the majority of buyers represented in any given market.



*All data for these sales included on Attachment D

Conversations with Brent Martin- assistant to residential assessor

In regards to the sales comparison approach, Mr. Martin has made his determination of value based on 2 sales that fall outside of the FY22 abatement timeframe. Both properties are 2 bedroom/ 1 bathroom and would be considered superior to the subject property based on the functionality of the layout and number of bedrooms. These sales are:

51 Hammond Street- a 988sf single family home which sold for \$650,000 on 7/15/21

22 Montreal Street- a 834sf single family home which sold for \$550,000 on 5/26/21

Looking at all comparable sales from 4/1/21-4/1/22, I would determine that the most comparable sale to the subject property is:

37 Fox Street- a 946sf single family home with 2 bedrooms/ 1.5 bathrooms which sold for \$490,000 on 8/9/21. This home was completely remodeled down to the studs in 2015. It contains energy efficient features such as a heat pump and PV electric panels on the roof. See Attachment E for details.

The above data represents all sales on the East End from 4/1/21-4/1/22. The prices for these single family homes range from \$325,000 to \$1,200,000 with a price/sf range of \$335/sf to \$659/sf. The first 8 properties are single family homes that are under 1000sf with a price range of \$312,000 to \$650,000. The price/sf range is \$431/sf to \$659/sf with an average square foot price of \$548/sf.

Mr. Martin has made the argument that the subject property should be based on a higher price/sf based on the architectural design features related to the appearance of the home and curb appeal.

Mr. Martin's determination of value is \$628,000 which represents a price/sf of \$731/sf. This price/sf is \$72/sf higher than any of the sales reported from 4/1/20 until today.

I'm homeowner but I'm also a real estate investor. I do not have the specific skill set that Mr. Martin has as an assessor but I do understand numbers and these numbers are what I am presenting as the most relevant information pertaining to the value of the subject property.

I am in agreement that my home is very unique. It is visually eye catching because it appears modern and minimalist. There are no similar sales for a property of this size and layout.

It is my opinion, that the lack of sales speaks to the undesirability of the size and layout of the subject property.

I would not agree that the finished materials to construct the home are superior to the comparable sales for new construction. The only superior material is the interior walls which are T&G pine. The standard materials are a factor in the value.

Conclusion

In conclusion, the determination of value can only be derived using a broad range of sales comparisons. This value encompasses the future value of the subject property for FY23 as well as the abatement tax year FY22.

Based on new construction sales and the average price paid of \$531/sf, the value of the subject property is \$456,129.

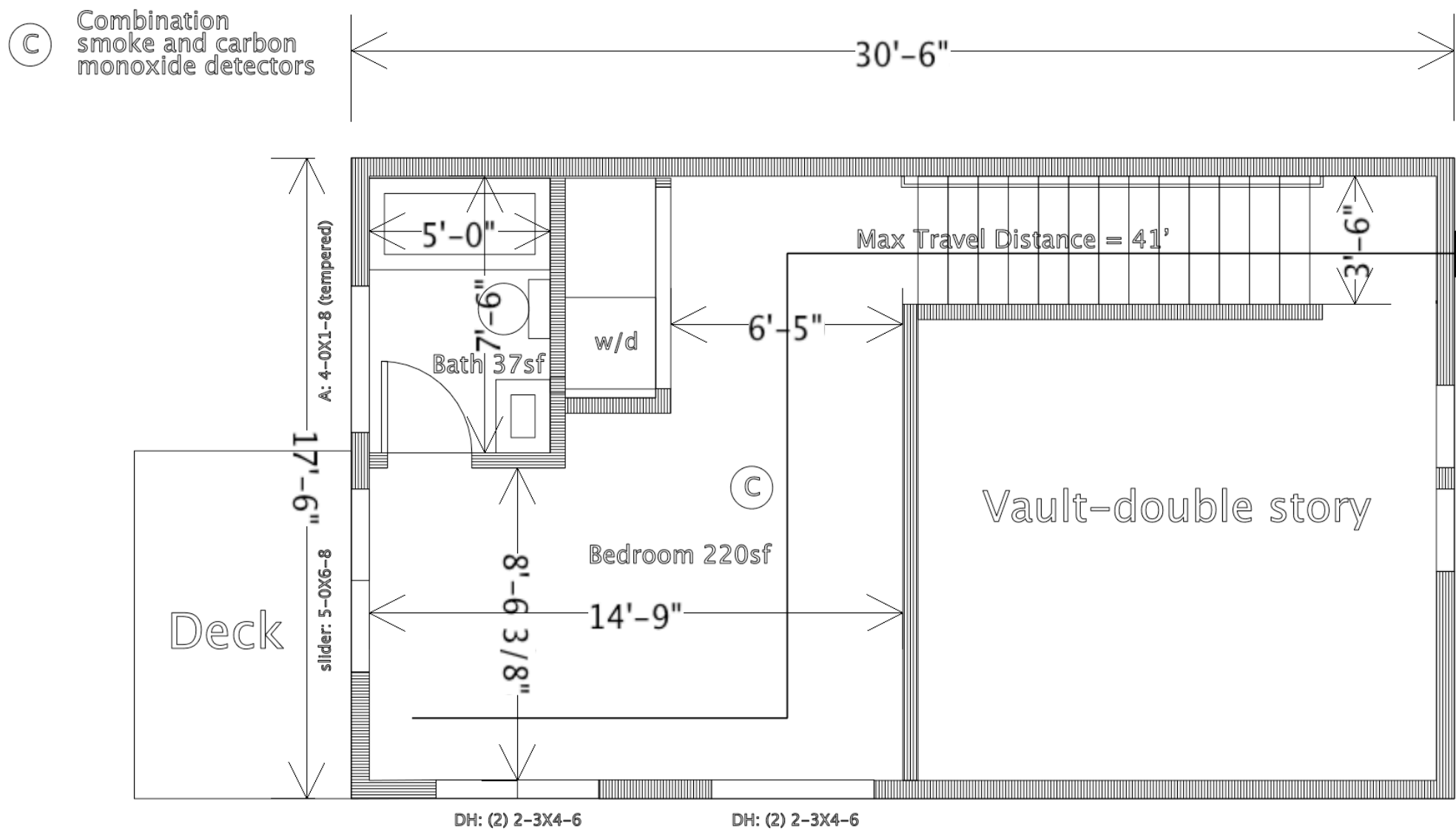
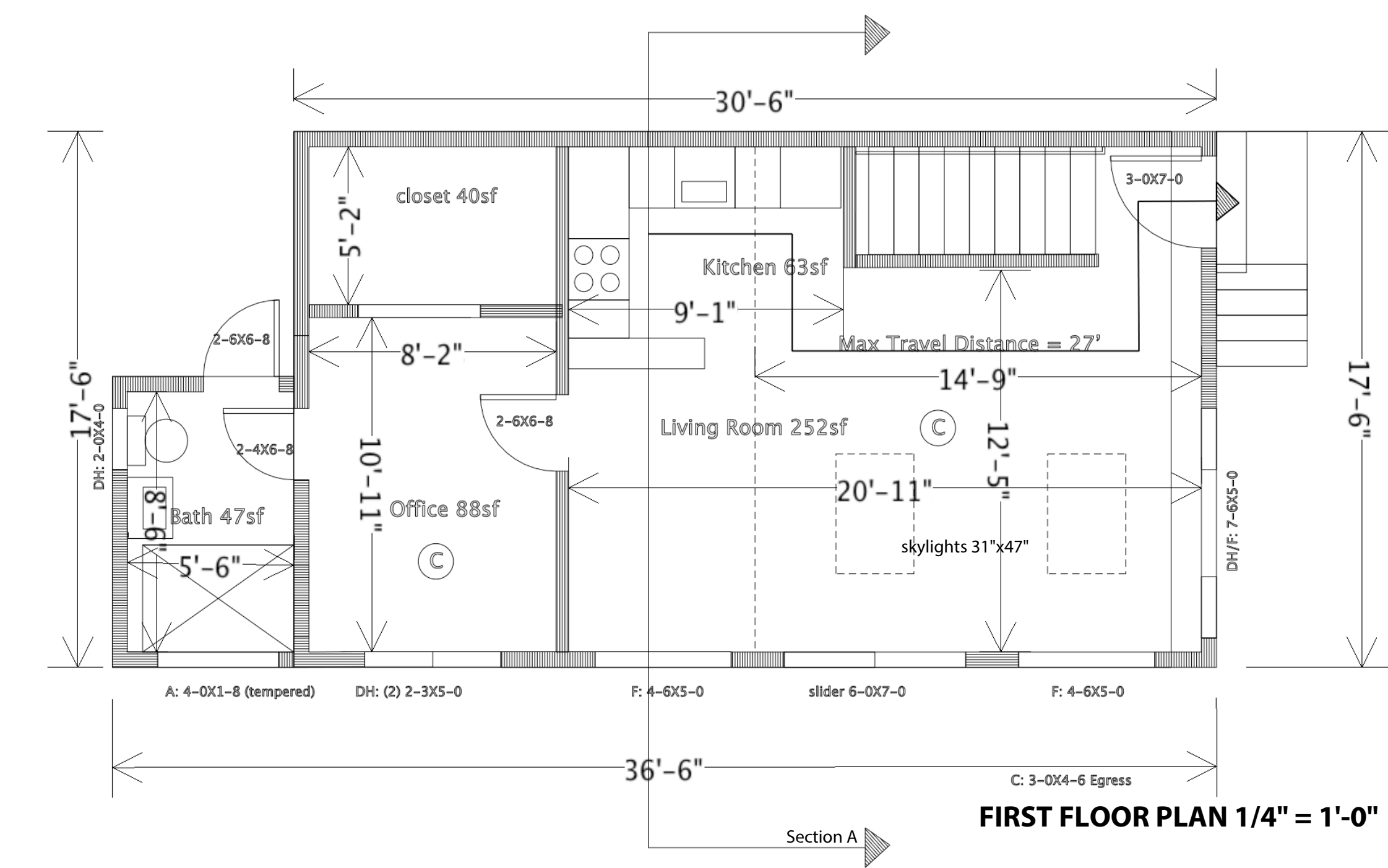
Based on the sale of single family homes on the East End between 4/1/20-4/1/21 with an average price paid of \$394/sf, the value of the subject property is \$338,446.

Based on the sale of single family homes on the East End between 4/1/21-4/1/22 with an average price paid of \$513/sf, the value of the subject property is \$440,667.

My determination of value is \$548/sf. This number represents a price/sf that is higher than the average during tax year FY23 and will show the strongest value for the subject property moving forward if property values continue to increase. This number is also higher than the average price of new construction even though the subject property is inferior to the comparable sales. Out of a total of 31 single family homes sold from 4/1/20-4/1/22, only 5 properties have a higher price/sf. My proposed assessment value does not attempt to show a reduction in value equated with functional obsolescence relating to the inadequacy of the layout even though the layout falls short of the current market expectation.

Determination of Value = 859sf X \$548/sf = \$470,732

ATTACHMENT A



FIRST FLOOR
SQUARE FOOTAGE
30.5' X 17.5' = 533.75SF +
6' X 9.5' = 57SF

SECOND FLOOR
SQUARE FOOTAGE
15.33' X 17.5' = 268.3SF

TOTAL SQUARE FOOTAGE: 859SF

Project Description: Build a 498SF single family
CODES:
 IRC 2009 - Single Family
 NFPA 2009 - Sprinkler System 13D
 NFPA 101
 3.3.32.5 New Building
 6.1.8.1 Residential Occupancy
 6.1.8.1.1 Single Family Dwelling Unit
 6.2.2.3 Ordinary Hazard of Contents
 7.3.1 Occupancy load: 200
 Gross 501sf = 3 Occupants
 Number of Exits = 2
 IECC - Climate Zone 6
 402.1.1 Fenestration U-Factor 0.35
 Ceiling R-Value 49
 Wall R-Value 21
 Basement R-Value 15
 Zoning- Land Use Code Chapter 14
 Zone: R-6
 Side Setback: 5', or 0' if combined = 10', with easement
 Rear Setback: 10'
 Front Setback: 9"= the average depth of the front yards
 1 Monument St = 1'-6" and 7 Monument St = 0'-0"

List of Drawings
 AR - Architectural
 ST - Structural
 SITE-Site Plan
 SUR - Survey
 RES-REScheck

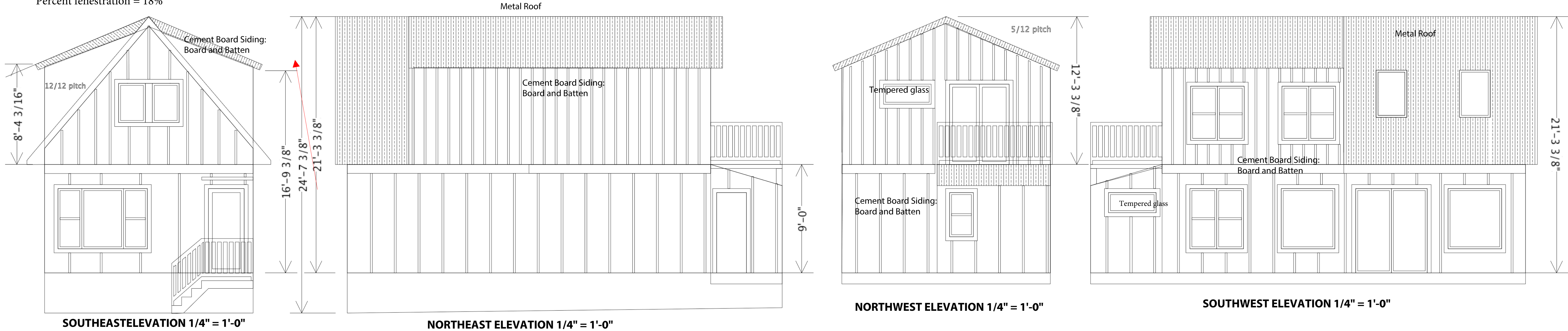
Project 5 Monument Street
 Energy Code: 2009 IECC
 Location: Portland, Maine
 Construction Type: Single-family
 Project Type: New Construction
 Conditioned Floor Area: 498 ft2
 Glazing Area: 22%
 Climate Zone: 6 (7378 HDD)
 Permit Date:
 Permit Number:
 Construction Site: Owner/Agent: Designer/Contractor:

Compliance: Passes using UA trade-off
 Compliance: 19.7% Better Than Code
 Maximum UA: 218 Your UA: 175
 The % Better or Worse Than Code Index reflects how close to compliance the house is based on code trade-off rules.
 It DOES NOT provide an estimate of energy use or cost relative to a minimum-code home.

Envelope Assemblies

Assembly	Gross Area or Perimeter	Cavity R-Value	Cont. R-Value	U-Factor	UA
Ceiling: Cathedral Ceiling (no attic)	671	55.0	49.0	0.010	7
Skylight: Vinyl Frame	21			0.550	12
Wall: Wood Frame, 16" o.c.	1,328	29.2	23.1	0.021	22
Door: Glass Door (over 50% glazing)	114			0.350	40
Window: Vinyl Frame	182			0.350	64
Basement: Solid Concrete or Masonry	498	0.0	10.0	0.060	30
Wall height: 6.0'					
Depth below grade: 6.0'					
Insulation depth: 6.0'					

*Note: Southeast Elevation = 376sf
 Glass door = 16.5sf, window = 52.5sf
 Percent fenestration = 18%



New Single Family
 5 Monument Street Portland, Maine
 Rockwood Design Studio
 PO Box 520
 Mount Desert, ME 04660
 rockwooddesignstudio@gmail.com

Date:10/24/17

AR

ATTACHMENT B

Value of New Construction 4/1/2020- 4/1/2022

Address	Year built	Date sold	Price sold	Assessed Value	square footage	Price/sf SOLD	Price/sf Assessed	View	Parking	Floor finish	Kitchen	Fireplace	# bath	#bedrooms	Total Rooms
16 Morning Street	2018	9/30/2020	1,236,300	1,275,400	2131	580	598	water	garage	hardwood/tile	Designer finishes, gourmet kitchen, granite countertop	gas fireplace	2.5	3	7
50 Myrtle Street	2014	11/03/2020	650,000	590,200	1576	412	374		garage	bamboo/tile	marble countertop	no	2.5	3	5
67 Merrill Street	2020	5/5/2021	975,000	954,900	1884	518	507		no	douglas fir	custom cabinets	no	2.5	2	7
203 Sheridan Street	2015	5/24/2021	1,200,000	838,000	2281	526	367	water	garage X2	maple/tile	marble countertop/modern cabinets	no	2.5	3	7
107 Monument Street	2015	2/14/2022	1,600,000	1,473,500	2593	617	568	water	yes	maple/ tile	shaker cabinets/marble countertop	yes	4	3	9

ATTACHMENT C

Single Family Homes on the East End SOLD 4/1/20-4/1/21

Address	Year built	Renovated?	Inferior/ superior/ same	Date sold	Assessed Value	Price sold	square footage	Price/sf SOLD	View	Parking	price/sf assessed
10 Marion Street	1879	no	inferior	12/02/2020	288,000	325,000	996	326	no	yes	289
22 Winthrop Street	1880	yes	same	11/23/20	402,900	410,000	1054	389	no	yes	382
48 Cumberland Avenue	1880	no	inferior	11/13/2020	350,300	375,000	1060	354	no	yes	330
7 Kellogg Street	1864	no	inferior	1/29/2021	512,100	400,000	1016	394	water	yes	504
12 Winthrop Street	1890	no	inferior		410,500	450,000	1162	387		no	353
61 Hammond Street	1934	yes	same	8/28/20	534,500	430,000	1428	301	no	garage	374
30 Layette Street	1874	no	inferior	12/30/20	438,200	475,000	1581	300	no	yes	277
24 Montreal Street	1890	yes	same	2/12/21	623,900	700,000	1618	433	no	yes	386
20 Morning Street	1898	yes	superior	9/25/20	810,100	865,000	1618	535	water	yes	501
44 Turner Street	1890	partially	inferior	12/4/20	439,100	515,000	1629	316	no	yes	270
43 Howard Street	1874	no	inferior	9/18/2020	299,000	390,000	1892	206	no	yes	158
16 Morning Street	2018	yes	superior	9/30/20	1,275,400	1,236,300	2131	580	water	garage	598
29 Morning Street	1898	yes	same	6/15/2020	1,114,900	1,200,000	2396	501	water	yes	465
22 Turner Street	1914	yes	superior	4/10/20	1,076,000	1,015,000	2422	419	water	yes	444
14 Sheridan Street	1920	yes	superior	2/5/21	893,900	1,335,000	3288	406	water	yes	272
32 Turner Street	1889	yes	same	10/9/20	1,459,000	1,450,000	3189	455	water	garage	458

ATTACHMENT D

Single Family Homes on the East End SOLD 4/1/21-4/1/22

Address	Inferior/superior/ same	Date sold	Price sold	square footage	Price/SF
14 Romasco Street	inferior	1/5/22	332,500	697	477
91 Sheridan Street	inferior	3/31/22	312,000	724	431
38 Fox Street	superior	4/22/21	531,500	825	644
22 Montreal Street	superior	5/26/21	550,000	834	659
41 Merrill Street	same	1/12/22	490,000	893	549
37 Fox Street	same	8/9/21	490,000	948	517
69 Mountfort Street	superior	11/5/21	535,000	960	557
51 Hammond Street	superior	7/15/21	650,000	988	658
67 Mountfort Street	superior	6/1/21	560,000	1180	475
143 Washington Ave	inferior	10/20/21	475,000	1400	339
9 Everett Street	same	9/28/21	685,000	1480	463
22 Anderson Street	inferior	6/18/21	525,000	1568	335
67 Merrill Street	superior	5/5/21	975,000	1884	518
16 Federal Street	superior	11/5/21	1,200,000	2151	558

ATTACHMENT E

MLS #: 1493463
Status: Closed

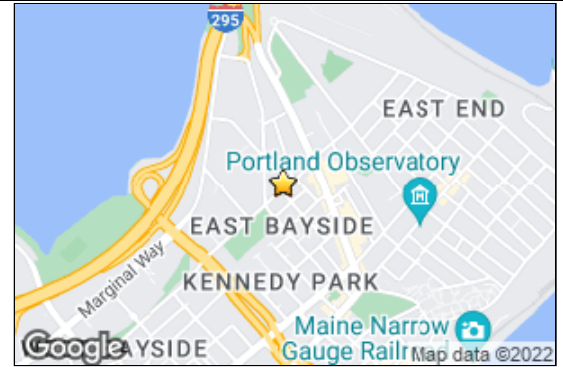
County: Cumberland
Property Type: Residential

List Price: \$499,000
Original List Price: \$529,000



37 Fox Street
Portland, ME 04101-2538

List Price: \$499,000
MLS#: 1493463



General Information

Sub-Type: Single Family Residence	Year Built: 1860	Rooms: 6	Sqft Fin Abv Grd+/-: 948
Style: New Englander	Fireplaces Total: 0	Beds: 2	Sqft Fin Blw Grd+/-: 0
Color: Blue		Baths: 1/1	Sqft Fin Total+/-: 948
			Source of Sqft: Seller

Land Information

Leased Land: No	Waterfront: No	Zoning: R6
Lot Size Acres +/-: 0.05	Water Views: No	Zoning Overlay: Unknown
Source of Acreage: Public Records		
Surveyed: Unknown		

Interior Information

Full Baths Bsmnt: 0	Half Baths Bsmnt: 0	VA Certification:
Full Baths Lvl 1: 0	Half Baths Lvl 1: 1	
Full Baths Lvl 2: 1	Half Baths Lvl 2: 0	
Full Baths Lvl 3: 0	Half Baths Lvl 3: 0	
Full Baths Upper: 0	Half Baths Upper: 0	

Room Name	Length	Width	Level	Room Features
Bedroom 1			Second	
Bedroom 2			Second	
Kitchen			First	
Laundry Room			First	
Living Room			First	
Dining Room			First	

Property Features

Site: Sidewalks; Well Landscaped	Construction: Wood Frame
Driveway: Paved	Basement Info: Full; Walkout Access
Parking: 1 - 4 Spaces; Off Street	Exterior: Composition
Location: Intown; Near Shopping; Near Town; Near Turnpike/Interstate; Neighborhood	Roof: Fiberglass
Roads: Paved; Public	Heat System: Baseboard; Heat Pump
Electric: Circuit Breakers	Heat Fuel: Electric; Solar
Gas: Bottled	Water Heater: Electric; Solar
Sewer: Public Sewer	Cooling: Heat Pump
Water: Public	Floors: Wood
Basement Entry: Interior; Walk-Out	Veh. Storage: No Vehicle Storage
	Garage: No
	Amenities: Laundry - 1st Floor

Tax/Deed Information

Book/Page 29159/294-296	Full Tax Amt/Yr: \$3,702/ 2020	Map/Block/Lot: 12/c/13
		Tax ID: PTLD-000012-C000013-000001

Remarks

Remarks: Don't miss seeing this well maintained SINGLE FAMILY HOME with OFF STREET PARKING and air conditioning. This great condo alternative is located in one of Portland's most walkable neighborhoods right in the heart of East Bayside and just walking distance to some of the city's best restaurants and breweries. Remodeled down to the studs in 2015, this 2 bedroom/1.5 bath home offers comfy vibes with a large eat-in kitchen, sunset views of the Back Cove from the master bedroom, and a front porch to sip on a cocktail while engaging in friendly conversation with the neighbors. Enjoy the benefits of the solar panels on the roof and superb insulation job to retain the warmth in the winters and cooling in the summers.

Showing Instructions: ShowingTime

Listing/Agent/Office Information

Internal List #:	Variable Rate Comm: No	Pending Date: 07/04/2021	Buyer Agency: 2.5%
Listing Agreement: Exclusive Right To Sell	List Date: 05/26/2021	Terminated Date:	Sub Agency:
Days On Market: 39	Withdrawal Date:		Transaction Broker: 2.5%

LA: Troy Wilkins (012960)	Primary	Cell	Fax	E-mail
LO: Benchmark Real Estate (3059)	207-252-5940	207-252-5940		troy@wilkinsgroupme.com
SA: NON-MREIS AGENT (777777)	207-775-0248			
SO: Non MREIS Agency (7777)				

Sold Information

Appraiser Name: 888888 No Appraisal	Closed Date: 08/09/2021	Seller Paid Closing Costs: No
Sold Terms/Other: Conventional/Not Applicable	Closed Price: \$490,000	Did Acres Change at Sale: No

The information on MLS listings has been assembled from various sources of varying degrees of reliability. Any information that is critical to your buying decision should be independently verified. All dimensions are approximate and not guaranteed. Copyright Maine Listings © 2022 and FBS.

PORTLAND BOARD OF ASSESSMENT REVIEW
APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(36 M.R.S.A. Section 843)

Note: Application must first be made to the Assessor.

1. Name of Applicant: CAROL PIKE
2. Address of Applicant: 453 ST JOHN ST - SUBJECT PROPERTY // MAILING: 39 ALBA ST,
PORTLAND, ME. 04103
3. Telephone number: 207-233-0238
4. Name and address of attorney, if any: _____
5. Location of property: 453 ST JOHN ST
Chart, Block, Lot Number: 066A F014001 Account Number 56961
6. Assessed value of real estate: 568,600
7. Assessed value of personal property: \$ 0
8. Assessment year for which abatement is requested: 2021-2022 Date of Assessor's decision _____
9. Owner's opinion of current value for property in question:

Land	\$		Personal Property	\$
Building	\$			
TOTAL:	\$	<u>466,252</u>	TOTAL	\$ <u>466,252</u> (18%)

10. Reasons for requesting abatement. Please be specific, stating grounds for belief that property is overvalued for tax purposes, such as value of comparable property. If further space is needed, please attach additional pages to application.

- ASSESSED RE-EVALUATION OF SUBJECT PROPERTY IS FAR HIGHER THAN ANY OF THE SURROUNDING MULTI-UNIT BUILDINGS THAT BORDER THE SUBJECT PROPERTY.

* PLEASE SEE ATTACHED SHEET. *

11. Estimated time for your presentation at the hearing: 15 MINUTES

To the Board of Assessment Review, Portland, Maine:

APPLICATION FOR ABATEMENT AND CERTIFICATE OF COMPLIANCE WITH 36 M.R.S.A. § 843(4)

Pursuant to 36 M.R.S.A. § 843(4), the applicant hereby certifies that he or she has paid, by the due date, either the amount of taxes not in dispute for the current tax year or an amount equal to the amount of taxes paid in the previous tax year-whichever is greater. The statements contained in this application are correct to the best of my knowledge and belief.

7-4-2022
Date

[Signature]
Signature of Applicant

This application must be signed.

Separate application forms should be filed for each separately assessed parcel of real estate claimed to be overvalued.



CITY OF PORTLAND
Assessor's Office
Christopher A Huff, CMA, Assessor
Brentley C. Martin, CMA-4, Assistant Assessor

MAY 6, 2022

PIKE CAROL S & JAMES F JTS
39 ALBA ST
PORTLAND, ME 04103

NOTICE OF ACTION ON ABATEMENT/SUPPLEMENT OF REAL ESTATE TAX

LOCATION: 453 ST JOHN ST, PORTLAND MAINE; CBL 066A-F-014-001

Dear Sir/Madam:

Your request/application for abatement of property taxes for FY2022 on the above-described property was granted on May 6, 2022.

REASON: OVERVALUATION-NO GARAGE; NO OFP

Where an abatement has been granted in whole or in part, we have included a computation showing your new valuation and tax liability below.

If this was a formal application and you wish to appeal this decision, you have 60 days from the date of receipt of this notice to do so. An appeal may be taken to the Board of Assessment Review. To request an application, please call 207-874-8480 or write to Portland Board of Assessment Review, 389 Congress Street, Room 211, Portland, ME, 04101.

ORIGINAL VALUATION: \$ 568,600
NEW VALUATION: \$ 560,900

ORIGINAL TAX: \$ 7,386.11
NEW TAX: \$ 7,286.09

A copy of your updated bill may be included. If you have any further assessing questions, please call the Assessor's office at 207-874-8486. For any tax payment questions, please contact the Treasury Division at 207-874-8490 or portlandmaine.gov/selfservice. A refund is issued only when a credit exists on the full-year tax amount. Otherwise, a credit will be applied towards the next payment due.

Sincerely,

Brentley C Martin, CMA-4
Assistant Tax Assessor

↓ 7700 ↓ 100⁰² intax

BCM/bs

389 Congress Street • Portland, Maine 04101 • 207-874-8486

assessors@portlandmaine.gov • www.portlandmaine.gov

SUBJECT PROPERTY

453 ST. JOHN ST

CBL

066A F014001

COMPS — ALL MULTI-UNITS WHICH BORDER ON
SUBJECT PROPERTY — SIDE AND REAR OF SUBJECT

— 453 ST JOHN ST — 4 UNIT — $\uparrow$ 212% — SUBJECT PROPERTY —

- 451 ST JOHN ST — 2 UNIT NEXT DOOR — $\uparrow$ 184% (28% LOWER)
- 68 ROBERTS ST — VERY LARGE 2 FAMILY — $\uparrow$ 205% (7% LOWER)
- 72 ROBERTS ST — LARGE 3 FAMILY — $\uparrow$ 176% (21% LOWER)

* AVERAGE OF 3 NEIGHBORING COMPS ~~OF~~ $\uparrow$ 18.7% LOWER *
TRAN SUBJECT

* ALL COMPS TOUCH SUBJECT PROPERTY *

PIKE

287-233-0238

Re: Board of Assessment Review Hearing

1 message

Thu, Aug 18, 2022 at 11:46 AM

[REDACTED]

To: "nle@portlandmaine.gov" <nle@portlandmaine.gov>

Hello Nancy,

Please accept this email as my formal agreement to a postponement to the end of October 2022, of the review of the assessed value of my property located at [453-457 St John St](#).

Sincerely,

Carol Pike

-----Original Message-----

From: Nancy English <nle@portlandmaine.gov>

[REDACTED]

Sent: Thu, Aug 18, 2022 11:32 am

Subject: Re: Board of Assessment Review Hearing

Hello Carol,

I am so sorry you are in this situation! Thank you for your thoughtful and considerate approach.

Because the Board received your appeal on July 5, 2022, a postponement may mean the Board will exceed its own 60-day deadline to provide you with a hearing and decision. If you would please email again stating explicitly that you agree to a postponement of the deadline -- with a stated number of days, There is likely to be a hearing in the month of October. If you would agree to a postponement to the end of October, that may be helpful.

In any case, I believe the Board would agree to provide this, and reschedule your appeal hearing.

Thank you again,
Nancy

Nancy English, Paralegal
Corporation Counsel Office
[389 Congress Street, Room 211](#)
[Portland, Maine 04101](#)
207-874-8480



On Thu, Aug 18, 2022 at 11:16 AM <[REDACTED]> wrote:

Hello,

I was looking forward to meeting on Friday, August 19, 2022, to review a property assessment. Unfortunately, this morning I was informed that I might have been exposed to Covid during an event I attended several days ago. While I quarantine and wait to see if I am an active carrier, I thought it most appropriate to request that my review be postponed to the next meeting if possible. Please let me know how you would like to proceed.

Sincerely,

Carol Pike

-----Original Message-----

From: [REDACTED]
To: nle@portlandmaine.gov <nle@portlandmaine.gov>
Sent: Sat, Jul 30, 2022 6:28 pm
Subject: Re: Board of Assessment Review Hearing

I will be there! Thank you! Carol

-----Original Message-----

From: nle@portlandmaine.gov
To: [REDACTED] nle@portlandmaine.gov
Sent: Thu, Jul 14, 2022 8:56 am
Subject: Board of Assessment Review Hearing

Carol, did you receive this hearing notice? Please let me know if you will be attending.

Board of Assessment Review Hearing

Friday Aug 19, 2022 · 8am – 9am (Eastern Time - New York)

Location

CH-Room 209

[View map](#)

Guests

nle@portlandmaine.gov - organizer



Notice: Under Maine law, documents - including e-mails - in the possession of public officials or city employees about government business may be classified as public records. There are very few exceptions. As a result, please be advised that what is written in an e-mail could be released to the public and/or the media if requested.

Notice: Under Maine law, documents - including e-mails - in the possession of public officials or city employees about government business may be classified as public records. There are very few exceptions. As a result, please be advised that what is written in an e-mail could be released to the public and/or the media if requested.

51m

APPLICATION FOR ABATEMENT OF PROPERTY TAXES
UNDER TITLE 36 SECTION 841 MRSA

Name(s) of Applicant(s) Jo Coyne
Address of Applicant(s) 36 Salem Street, Portland ME 04102
Daytime Telephone # (207) 775-3902
Property Identification (Chart, Block, Lot and/or Tax ID #) 058 A 024 001

Tax Year for which Abatement is Requested 2022 (FY 22)

Assessed Value of Real Estate \$713,000

ie Value \$16,200

y (if applicable) -

roperty Value (if applicable) -

(please be specific, stating grounds for belief that property is

denial

see attachment

Please attach a separate sheet as needed.

To the Tax Assessor, City of Portland, Maine

In accordance with provisions of Title 36 Section 841 MRSA, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

March 10, 2022
Date

Jo Coyne
Signature of Applicant

THIS APPLICATION MUST BE SIGNED.

**SEPARATE APPLICATION SHOULD BE FILED FOR EACH SEPARATELY ASSESSED
PARCEL OF REAL ESTATE CLAIMED TO BE OVERVALUED.**

Already adj (-83 economic) prior to commitment. NC

Jo Coyne
36 Salem Street
058 A024001

Application for Abatement of Property Taxes / attachment

My two-family home sits on a lot of 2749 SF, too small under current zoning to allow for a third unit. Directly across the street, the formerly two-family (now three-family) structure at 35 Salem Street (057 J025001) sits on a lot of 2448 SF, also too small for a third unit but the addition of one was allowed several years ago, seemingly because the adjacent lot listed as 31 Salem Street (057 J026001) was considered as part of the 35 Salem property.

I do not understand why my two-family, with only 301 SF additional land area, should be valued at \$713,000 and the three-family—with much greater income potential—at only \$696,800.

The discrepancy is exacerbated by the fact that the true land area for 35 Salem includes that of the adjacent lot at 31 Salem. The lot has always functioned as an integral part of the 35 Salem property. At 3724 SF, it provides parking for four cars plus plenty of space for gardening and recreational activities. In addition to making it possible for the previous owners to add a third unit, the lot on its own is worth far more than the assigned taxable value of \$58,100. It was on the market less than two years ago and would have sold easily for the asking price of \$200,000 but the owners decided to bundle it with the house sale. The bundled price paid in August 2020 was \$850,000.

Here's a true comparison of my property with the one across the street, using the listed taxable values (even though it's clear the lot in question has been seriously undervalued).

36 Salem	\$713,000	2749 SF
35/31 Salem	\$754,900 (696,800 + 58,100)	6172 SF (2448 + 3724)

I feel that the taxable value for my property at 36 Salem should be less than that of 35 Salem. A reasonable compromise would be to assign the same taxable value to my property as that currently listed for 35 Salem: \$696,800. Thank you.

10 March 2022

City of Portland, Maine
Assessor's Office – Room 115
389 Congress St.
Portland, ME 04101



City of Portland, Maine



NOTICE OF ASSESSMENT CHANGE

COYNE JO ELLEN
36 SALEM STREET
PORTLAND, ME 04102

Property Location: 36 SALEM ST
Parcel ID: 058 A024001
Class (for hearing purposes): RESIDENTIAL

Dear Portland Property Owner:

In accordance with Maine law, the City of Portland has completed a revaluation of all real property for the Fiscal Year 2022 tax roll. FY22 is the period of 7/1/2021 through 6/30/2022. Your new assessed value, representing 100% of market value as of April 1, 2021, is shown at the bottom of this notice. Your assessment was established by Tyler Technologies and the City Assessor.

Do not apply the current millage (tax) rate to your new assessment as the result will be inaccurate! The new estimated tax rate for the FY22 tax cycle is \$13.49 (or .01349). This is a decrease of \$9.82, a 42% decrease from the FY21 tax rate of \$23.31.

You may review your new assessment on the City's website: <http://www.portlandassessors.com>

This site will allow inquiry access to the Assessor's database, including value summary and property data. Property owners wishing to have their new assessments reviewed by way of an informal appeal with a representative of Tyler Technologies may do so by scheduling an appointment online or by phone. Remember, you are appealing your assessed value, not your taxes. Tyler staff will not be able to provide tax information during these hearings.

All informal appeal hearings with Tyler will be held via telephone by appointment only, July 12th through August 6th.

To schedule an appointment, you may go to: <https://book.appointment-plus.com/d4nmgk1g/> or call Tyler Technologies toll free at 1-877-895-9675 between the hours of 8:30 AM and 4:30 PM Monday-Friday starting Tuesday, July 6, 2021. **You will need the Parcel ID and Class at the top of this letter in order to book your appointment.**

Please schedule your appointment by July 21st, 2021. The last day of hearings will be August 6th, 2021.

If you wish to further appeal your assessment after the informal hearing process is complete, you must file an appeal application to the Assessor's Office by March 24th, 2022. Assessment appeal applications are available in the Assessor's Office or on-line at <http://www.portlandmaine.gov/178/Applications-and-Forms>. No formal appeal applications will be accepted by the Assessor's Office until the informal appeal process with Tyler has concluded.

Sincerely,

Christopher Huff

Christopher Huff
City of Portland Tax Assessor

-83

New Taxable Assessment*
\$781,600

Old Taxable Assessment
\$318,350

Estimated Property Tax
\$10,543.78

*The **New Assessment** shown above reflects 100% of market value as of April 1, 2021. It includes any exemption programs you are enrolled in (i.e. Homestead, Veterans, etc.). This value is subject to change prior to the final tax roll and tax rate being set.



CITY OF PORTLAND
Assessor's Office
Christopher A Huff, CMA, Assessor
Brentley C. Martin, CMA-4, Assistant Assessor

MAY 16, 2022

COYNE JO ELLEN
36 SALEM ST
PORTLAND, ME 04102

NOTICE OF ACTION ON ABATEMENT/SUPPLEMENT OF REAL ESTATE TAX

LOCATION: 36 SALEM ST, PORTLAND MAINE; CBL 058-A-024-001

Dear Sir/Madam:

We have reviewed your submitted Application for Abatement of Property Taxes for the above referenced parcel(s) for **FY2022**. This letter is to notify you that the abatement is denied on the basis of:

Already adjusted prior to commitment.

You have the right to appeal this decision within 60 days of receipt of this notice to:

Board of Assessment Review
389 Congress Street, Room 211
Portland, Maine 04101
Telephone number 207-874-8480.

If you require additional property tax information, please contact the City Assessor's office at telephone number: 207-874-8486.

Sincerely,

A handwritten signature in black ink, appearing to read "Brentley C. Martin".

Brentley C Martin, CMA-4
Assistant Tax Assessor

BCM/bs

rec. 7/14/2022

**PORTLAND BOARD OF ASSESSMENT REVIEW
APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(36 M.R.S.A. Section 843)**

Note: Application must first be made to the Assessor.

1. Name of Applicant: Jo Coyne
2. Address of Applicant: 36 Salem Street
3. Telephone number: (207) 775-3902
4. Name and address of attorney, if any: -
5. Location of property: 36 Salem Street
6. Chart, Block, Lot Number: 058 A 024 001 Account Number ?
7. Assessed value of real estate: \$713,000
8. Assessed value of personal property: \$ -
9. Assessment year for which abatement is requested: FY22 Date of Assessor's decision 5-16-22
10. Owner's opinion of current value for property in question:

Land	\$		Personal Property	\$
Building	\$			
TOTAL:	\$	<u>696,800</u>	TOTAL	\$

10. Reasons for requesting abatement. Please be specific, stating grounds for belief that property is overvalued for tax purposes, such as value of comparable property. If further space is needed, please attach additional pages to application.
Please see attachment, which I had submitted with my original application for abatement. That application was denied on the basis of previous adjustments. However, those were based on technicalities. The value of my 3rd floor was reduced because it is not fully-finished space. The value of my daylight basement was increased because it is finished. The issue at hand, as outlined in the attachment was not addressed.
11. Estimated time for your presentation at the hearing: 30 minutes

To the Board of Assessment Review, Portland, Maine:

APPLICATION FOR ABATEMENT AND CERTIFICATE OF COMPLIANCE WITH 36 M.R.S.A. § 843(4)

Pursuant to 36 M.R.S.A. § 843(4), the applicant hereby certifies that he or she has paid, by the due date, either the amount of taxes not in dispute for the current tax year or an amount equal to the amount of taxes paid in the previous tax year-whichever is greater. The statements contained in this application are correct to the best of my knowledge and belief.

7-15-22
Date

Jo Coyne
Signature of Applicant

This application must be signed.

Separate application forms should be filed for each separately assessed parcel of real estate claimed to be overvalued.

Jo Coyne
36 Salem Street
058 A024001

Application for Abatement of Property Taxes / attachment

My two-family home sits on a lot of 2749 SF, too small under current zoning to allow for a third unit. Directly across the street, the formerly two-family (now three-family) structure at 35 Salem Street (057 J025001) sits on a lot of 2448 SF, also too small for a third unit but the addition of one was allowed several years ago, seemingly because the adjacent lot listed as 31 Salem Street (057 J026001) was considered as part of the 35 Salem property.

I do not understand why my two-family, with only 301 SF additional land area, should be valued at \$713,000 and the three-family—with much greater income potential—at only \$696,800.

The discrepancy is exacerbated by the fact that the true land area for 35 Salem includes that of the adjacent lot at 31 Salem. The lot has always functioned as an integral part of the 35 Salem property. At 3724 SF, it provides parking for four cars plus plenty of space for gardening and recreational activities. In addition to making it possible for the previous owners to add a third unit, the lot on its own is worth far more than the assigned taxable value of \$58,100. It was on the market less than two years ago and would have sold easily for the asking price of \$200,000 but the owners decided to bundle it with the house sale. The bundled price paid in August 2020 was \$850,000.

Here's a true comparison of my property with the one across the street, using the listed taxable values (even though it's clear the lot in question has been seriously undervalued).

36 Salem	\$713,000	2749 SF
35/31 Salem	\$754,900 (696,800 + 58,100)	6172 SF (2448 + 3724)

I feel that the taxable value for my property at 36 Salem should be less than that of 35 Salem. A reasonable compromise would be to assign the same taxable value to my property as that currently listed for 35 Salem: \$696,800. Thank you.

10 March 2022



CITY OF PORTLAND
Assessor's Office
Christopher A Huff, CMA, Assessor
Brentley C. Martin, CMA-4, Assistant Assessor



MAY 16, 2022

COYNE JO ELLEN
36 SALEM ST
PORTLAND, ME 04102

NOTICE OF ACTION ON ABATEMENT/SUPPLEMENT OF REAL ESTATE TAX

LOCATION: 36 SALEM ST, PORTLAND MAINE; CBL 058-A-024-001

Dear Sir/Madam:

We have reviewed your submitted Application for Abatement of Property Taxes for the above referenced parcel(s) for **FY2022**. This letter is to notify you that the abatement is denied on the basis of:

Already adjusted prior to commitment.

Yes, you made two technical adjustments. You increased taxation on my daylight basement and you decreased taxation on

You have the right to appeal this decision within 60 days of receipt of this notice to:

Board of Assessment Review
389 Congress Street, Room 211
Portland, Maine 04101
Telephone number 207-874-8480.

my unfinished third-floor. Both changes were corrections of erroneous assumptions. You have not addressed the issues

If you require additional property tax information, please contact the City Assessor's office at telephone number: 207-874-8486.

Sincerely,

Brentley C Martin

Brentley C Martin, CMA-4
Assistant Tax Assessor

outlined in my Application for Abatement (attached). Please reconsider my application.

*Thank you.
Jo Coyne
7-13-22*

BCM/bs

RECEIVED
MAR 10 2022

APPLICATION FOR ABATEMENT OF PROPERTY TAXES
UNDER TITLE 36 SECTION 841 MRSA

Name(s) of Applicant(s) PATRICK J. O'TOOLE JR.
Address of Applicant(s) 57 PARK ST.
Daytime Telephone # 207 7736372
Property Identification (Chart, Block, Lot and/or Tax ID #) 044-A-026-001

denied

Requested 2021-2022
854700
ate Value 154700
rty (if applicable) _____
l Property Value (if applicable) _____

nt (please be specific, stating grounds for belief that property is
overvalued for tax purposes) MANY PORTIONS OF BUILDING INTERIOR
HAVE NOT BEEN UPDATED SINCE EARLY 1900S IN SHARP
CONTRAST WITH THOSE IN SAME AREA. VALUE SHOULD REFLECT
THIS REALITY.

Please attach a separate sheet as needed.

To the Tax Assessor, City of Portland, Maine

In accordance with provisions of Title 36 Section 841 MRSA, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

3/10/22
Date

Patrick J. O'Toole Jr.
Signature of Applicant

THIS APPLICATION MUST BE SIGNED.

SEPARATE APPLICATION SHOULD BE FILED FOR EACH SEPARATELY ASSESSED
PARCEL OF REAL ESTATE CLAIMED TO BE OVERVALUED.

326500
528200
854700
B-1/R
4470 \$



CITY OF PORTLAND
Assessor's Office
Christopher A Huff, CMA, Assessor
Brentley C. Martin, CMA-4, Assistant Assessor

May 16, 2022

O'TOOLE PATRICK J JR
57 PARK ST
PORTLAND, ME 04101

NOTICE OF ACTION ON ABATEMENT/SUPPLEMENT OF REAL ESTATE TAX

LOCATION: 57 PARK ST, PORTLAND MAINE; CBL 044-A-026-001

Dear Sir/Madam:

We have reviewed your submitted Application for Abatement of Property Taxes for the above referenced parcel(s). It is our opinion that no adjustment to the assessed value is warranted at this time.

Please note that under Maine law the burden of proof rests upon the taxpayer to provide evidence or documentation that the property is valued in excess of its just value. Just value as ruled by Maine case law is synonymous with fair market value. Title 36 M.R.S.A. § 848A states: "In any proceedings relating to a protested assessment, it is sufficient defense of the assessment that it is accurate within reasonable limits of practicality, except when a proven deviation of 10% or more from the relevant assessment ratio of the municipality or primary assessing area exists."

You have the right to appeal this decision within 60 days of receipt of this notice to:

Board of Assessment Review
389 Congress Street, Room 211
Portland, Maine 04101
Telephone number 207-874-8480.

If you require additional property tax information, please contact the City Assessor's office at telephone number: 207-874-8486.

Sincerely,

Brentley C Martin, CMA-4
Assistant Tax Assessor

BCM/bs

**PORTLAND BOARD OF ASSESSMENT REVIEW
APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(36 M.R.S.A. Section 843)**

Note: Application must first be made to the Assessor.

1. Name of Applicant: PATRICK J. O'TOOLE JR.
2. Address of Applicant: 57 PARK ST.
3. Telephone number: 207 7736372
4. Name and address of attorney, if any: _____
5. Location of property: 57 PARK ST.
- Chart, Block, Lot Number: 044-A-026-001 Account Number 12132
6. Assessed value of real estate: 854,700
7. Assessed value of personal property: \$ _____
8. Assessment year for which abatement is requested: FY 22 Date of Assessor's decision REC'D 5/20/22
9. Owner's opinion of current value for property in question:

Land	\$ <u>326500</u>	Personal Property	\$ _____
Building	\$ <u>378200</u>		
TOTAL:	\$ <u>704700</u>	TOTAL	\$ _____

10. Reasons for requesting abatement. Please be specific, stating grounds for belief that property is overvalued for tax purposes, such as value of comparable property. If further space is needed, please attach additional pages to application.

INTERIOR OF BUILDING HAS HAD ONLY MINIMAL UPDATING SINCE PURCHASED IN 1938. EXTENSIVE INVESTMENT IN PLUMBING, WIRING, INSULATION ETC WOULD BE REQUIRED TO TO BRING BUILDING UP TO CITY'S VALUATION, 528,200. EXTERIOR OF TWO STORY BUILDING IS COMPOSED MOSTLY OF WOOD & SOME MASONRY. THREE STORY MASONRY BUILDING ACROSS ST. AT 1 STRATTON PLACE / ASSESSED AT ONLY 468,900.

11. Estimated time for your presentation at the hearing: 10-15 MINUTES

To the Board of Assessment Review, Portland, Maine:

APPLICATION FOR ABATEMENT AND CERTIFICATE OF COMPLIANCE WITH 36 M.R.S.A. § 843(4)

Pursuant to 36 M.R.S.A. § 843(4), the applicant hereby certifies that he or she has paid, by the due date, either the amount of taxes not in dispute for the current tax year or an amount equal to the amount of taxes paid in the previous tax year- whichever is greater. The statements contained in this application are correct to the best of my knowledge and belief.

7/18/22
Date

Patrick J. O'Toole Jr.
Signature of Applicant

This application must be signed.

Separate application forms should be filed for each separately assessed parcel of real estate claimed to be overvalued.