



City of Portland

Board of Assessment Review August 25, 2022 3:00 p.m.

Board Members Stephen Bither, Chair and Barbara Brewer

Thursday, August 25, 2022 at 3:00 PM Room 209, Portland City Hall, 389 Congress Street,
Portland, Maine 04101

Please click the link below to join the webinar:

<https://portlandmaine-gov.zoom.us/j/81153717962?pwd=ZmJCN0JxRHIETVRyd0hEYkFPdUc3QT09>

Passcode: 345932

Or One tap mobile :

US: +16469313860,,81153717962#,,,,*345932# or +19292056099,,81153717962#,,,,*345932#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 646 931 3860 or +1 929 205 6099 or +1 301 715 8592 or +1 309 205 3325 or +1 312 626
6799 or +1 669 900 6833 or +1 719 359 4580 or +1 253 215 8782 or +1 346 248 7799 or +1 386 347
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Webinar ID: 811 5371 7962

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1. Appeal on behalf of Lafayette Portland LLC, dba Holiday Inn by the Bay, and Lafayette West Portland LLC, dba Fireside Suites
 - a. Appeal filed by DuCharme, McMillen & Associates, Todd Kratt, received on July 8, 2022. The appellant has requested the Board to postpone this hearing for up to 60 days; please see signed request attached.
2. Appeal on behalf of Unifirst Corporation, 414 Riverside Industrial Parkway
 - a. Appeal filed by Shayna Jones, DuCharme, McMillan & Associates, received July 15, 2022. The appellant asked the Board to postpone this hearing for up to 60 days; please see signed request attached.
3. Appeal on behalf of 49 Dartmouth, LLC, 49 Dartmouth Street, and Forest Avenue Plaza, 449 Forest Avenue
 - a. Appeals were filed by Sally Daggett, Jensen Baird, for both entities, and received July 8, 2022.

The Forest Avenue Plaza LLC appeal has been resolved, and Attorney Sally Daggett emailed to request the Board to accept the withdrawal of this appeal. Please see

City of Portland
Board Members Stephen Bither, Chair and Barbara Brewer

Room 209, Portland City Hall, 389 Congress Street, Portland, Maine 04101
attached email.

Additional information will be needed toward a resolution of the 49 Dartmouth LLC appeal, and Attorney Daggett requested that that appeal be postponed; please see emailed request attached.

4. Request from Patricia Bleech to reconsider 8/19/22 Board Denial of Appeal re 24 Willis Street
 - a. Emailed request attached.
5. Request from Karen Snyder to reconsider 8/19/22 Board Denial of Appeal re 72 Waterville Street
 - a. Emailed request attached.
6. Next Meeting: (if necessary)
7. Adjournment



AN EXTENSION OF YOUR TAX DEPARTMENT

August 19, 2022

Assessing Officials
City of Portland
389 Congress Street, Room 115
Portland, ME 04101

RE: 40 Spring Street
88 Spring Street
81 Riverside Street

Dear Assessing Officials,

We, and the taxpayer, agree to postpone the hearing in this matter originally scheduled for August 25th, 2022, for up to 60 days. Thank you for your attention to this.

Todd Kratt, Senior Tax Manager
DuCharme, McMillen & Associates, Inc.
(Representative)



AN EXTENSION OF YOUR TAX DEPARTMENT

August 19, 2022

Assessing Officials
City of Portland
389 Congress Street, Room 115
Portland, ME 04101

RE: 414 Riverside Industrial Parkway

Dear Assessing Officials,

We, and the taxpayer, agree to postpone the hearing in this matter originally scheduled for August 25th, 2022, for up to 60 days. Thank you for your attention to this.

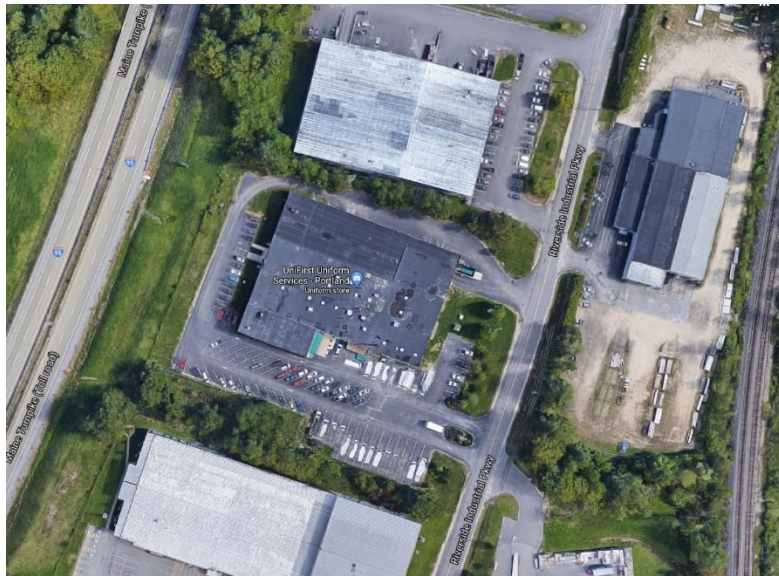
Shayna N. Jones, Senior Tax Consultant
DuCharme, McMillen & Associates, Inc.
(Representative)

Real Estate Assessment Analysis

FY2022 Assessment Appeal

**Unifirst Corporation
414 Riverside Industrial Parkway
Portland, ME**

**CBL:
354 B002001**



**Prepared for:
Christopher A. Huff, Tax Assessor
City of Portland
389 Congress Street
Room 115
Portland, ME 04101**

**Prepared By:
Todd Kratt
Shayna Jones
DuCharme, McMillen & Associates, Inc.
205 Portland Street, Suite 200
Boston, MA 02114
Tel. (617) 798-2840, ext. 2203 | Fax (617) 671-0406**



AN EXTENSION OF YOUR TAX DEPARTMENT

July 14, 2022

Mr. Christopher A. Huff
Tax Assessor
City of Portland
389 Congress Street
Room 115
Portland, ME 04101

Re: FY2022 Real Estate Assessment
Unifirst Corporation
414 Riverside Industrial Parkway
Portland, ME

Dear Assessor Huff:

DuCharme, McMillen & Associates, Inc. has been retained by Unifirst Corporation to review the assessment on their facility located at 414 Riverside Industrial Parkway. The enclosed documentation is prepared according to a consulting assignment, advocating our client's assertion that the property is over-assessed. As such, this assignment falls outside the purview of the Uniform Standards of Professional Appraisal Practice and is not an appraisal. The enclosed is a summary of physical information on the taxable real property, market data from the vicinity and other relevant information in support of the taxpayer's request for a revised real property assessment. The following is presented for your consideration:

The subject is a one-story, 46,500 SF warehouse property situated on 3.7357 acres in Portland, Maine. The building was originally constructed in 1968. It is a concrete block structure with a flat tar roof. The building consists of 9,400 SF of office space. The subject is in average condition for its age and has a land to building ratio of 3.49 to 1. The subject is located about 3 miles from Interstate 95. The property is surrounded immediately by other industrial properties and is in close proximity to residential areas as well.

The current assessment on the property is \$3,847,000 with an equalization ratio of 100%, this results in an assessed market value of \$3,847,000, or \$82.73 per SF.

Market Analysis

Income Analysis

We researched active listings in the Portland area (see next page) and found that comparable properties are currently listed for rent for between \$4.95 SF and \$7.50 SF. It's important to note that these are listing prices and would likely rent for less than asking. The size of these spaces range from 20,000 SF up to 167,154 SF.

DMA - DUCHARME, McMILLEN & ASSOCIATES, INC. | DMAINC.COM

205 Portland Street, Suite 200 | Boston, MA 02114 | 617-798-2840 | Fax: 617-671-0406

Address	Size	Asking Rent
290 Presumpscot Street	39,900	\$4.95 PSF (Annual)
203 Read Street	20,000 – 167,154	\$6.50-\$7.50 PSF (Annual)
65 Milliken Street	40,000	\$7.50 PSF (Annual)
165 Pleasant Ave	30,000	\$6.50 PSF (Annual)

Please see additional information on the above lease listings enclosed. Given the size, age, and condition of the subject property, we believe a fair NNN market rent to be **\$6.50 per SF**.

After deducting market vacancy % for an industrial property as well as typical market expenses, this results in a net operating income (NOI) of \$249,810. RealtyRates.com™ weighted market survey indicates that industrial cap rates for 2021 are **8.32%**. Additionally, based on a search for market extracted cap rates in the subject’s market area, Costar indicates a range of cap rates of 7.1% - 8.9% for the office, retail, and industrial properties below:



	Property Name - Address	Type	Yr Built	Size	Vacancy	Sale Date	Price	Price/SF	Cap Rate
1	175 Running Hill Rd South Portland, ME&	Medical ★★★★★	1983	61,691 SF	-	6/5/2020	\$9,950,000	\$161/SF	8.0%
2	885-899 Brighton Ave Portland, ME 04102	Freestanding ★★★★★	1960	11,980 SF	-	1/17/2020	\$1,450,000	\$121/SF	8.9%
3	230 Riverside Indus... Portland, ME 04103	Warehouse ★★★★★	1974	34,904 SF	-	5/24/2021	\$2,075,000	\$59/SF	7.1%
4	29 Sanford Dr Gorham, ME 04038	Industrial ★★★★★	1991	21,360 SF	-	10/1/2019	\$1,750,000	\$82/SF	8.2%
5	381 Payne Rd Scarborough, ME&	Medical ★★★★★	2006	3,244 SF	-	5/13/2019	\$490,000	\$151/SF	8.5%
6	94 Auburn St Portland, ME 04103	Office ★★★★★	1967	22,522 SF	-	2/1/2019	\$2,225,000	\$99/SF	7.7%

Based on a review of the RealtyRates.com cap rate survey and the market extracted cap rates, we believe a fair cap rate for the subject, given its size, location, and risk, would be **8.0%**.

NOI: \$249,810

Cap Rate: 8.00%

Implied Value: \$3,122,620

Income Approach Value - Rounded: **\$3,125,000**

See detailed income approach enclosed.

Comparable Sales

We reviewed sales and listings of comparable industrial properties in the subject's market area. The comparables we have identified range in size from 29,120 SF up to 82,522 SF. The unadjusted sale prices per SF range from a low of \$25 up to a high of \$88.

Comparable Sales						
	Property	Sale \$	Size	Sale \$ / SF	Date	
1	65-66 Milliken Street, Portland	\$1,600,000	65,000	\$25	3/16/2017	
2	230 Riverside Industrial Pky, Portland	\$2,075,000	34,904	\$59	5/24/2021	
3	238-242 Riverside Street, Portland	\$5,400,000	61,266	\$88	2/17/2021	
4	102 Hutchins Drive, Portland	\$5,900,000	82,522	\$71	1/3/2020	
5	511 Riverside Industrial Pky, Portland	\$1,100,000	29,120	\$38	9/30/2016	

Included in our analysis is a comparable sales grid in which we have adjusted for location, size, condition, ceiling heights, and land to building ratios. Our adjusted sale prices per SF range from \$23.53 to \$88.60. The mean sale price is \$56.89 SF and the median sale price is \$59.29 SF. Three of these sales, 230 Riverside Industrial Parkway, 511 Riverside Industrial Parkway, and 65-66 Milliken Street, are very near to the subject and sold for adjusted sale prices of \$59.29 SF, \$38.71 SF and \$23.53 SF, respectively. We realize that the first comp, 65-66 Milliken Street, appears to be somewhat of an outlier. Therefore, if we exclude that comp from our analysis, the mean sale price becomes **\$65.23 SF** and the median sale price becomes **\$66.80 SF**.

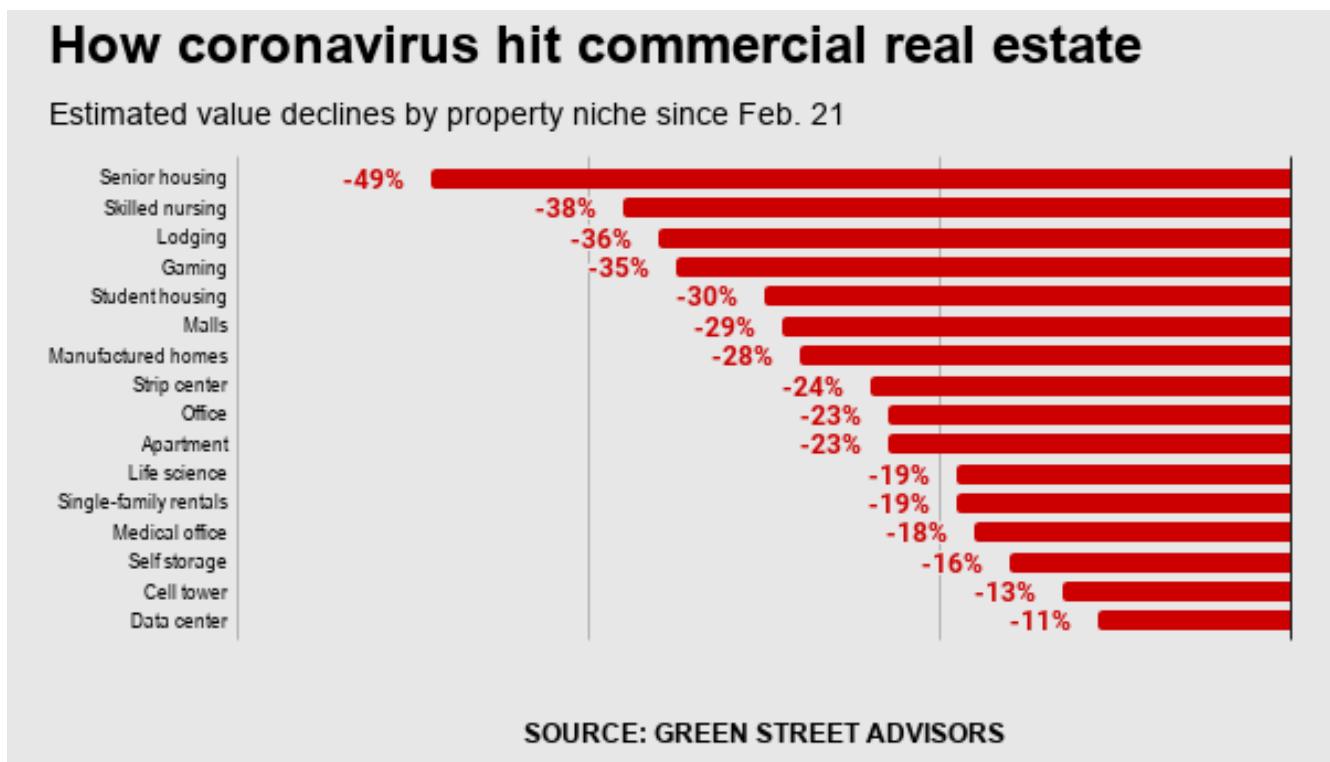


Based on the sale prices of the comparables, we believe a reasonable estimate of market value for the subject property would be **\$66.67 per SF**, or **\$3,100,000**. Please see enclosed, the comparison grid with adjustments detailed, as well as additional information related to the sale comps detailed in the table above.

Covid-19

The full impact of the covid-19 global pandemic on the different real estate segments has not been realized yet, but indications are that the overall commercial real estate market will be negatively impacted. Many companies and businesses were shut down and under stay-at-home order in Maine from March until June 2020. After the stay-at-home order was lifted, many companies and their employees have remained working remotely. Impact on specific commercial property segments is varied, some property types will be more impacted than others. Overall, this will have a negative impact on capitalization rates driving the cap rates up.

The graph the on the next page indicates that most types of property are in a decline.



Given the valuation date of 4/1/2021, which is still during the pandemic, we feel that economic obsolescence has to be considered with the value of the property.

Summary of Values

Market Values

Comparable Sales Approach: \$3,100,000

Income Approach: \$3,125,000

Based on the above approaches to value, we believe the fair market value of the subject property to be **\$3,100,000**.



I would like to work with you to rectify this situation concerning the assessment on this property. Please feel free to call me at 617-798-2840, ext. 2203 or email me at sjones@dmainc.com if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd Kratt".

Todd Kratt
Sr. Tax Manager, Property Tax

A handwritten signature in black ink, appearing to read "Shayna N. Jones".

Shayna N. Jones
Senior Tax Consultant, Property Tax

PROPERTY TAX
CERTIFICATE OF AUTHORITY

Date: March 19, 2021

TO WHOM IT MAY CONCERN:

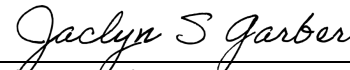
This certifies that DuCharme, McMillen & Associates, Inc. and/or its designees is hereby authorized to represent the undersigned in all matters of real estate tax assessments before any governmental assessing officials or any other authority having jurisdiction regarding the assessment levied on the following described property for current or past years of assessment:

Unifirst Corporation

All real property located in:

Portland, Maine

BY:


(Signature)

Jaclyn S Garber
(Typed Signature)

Head Of Tax
(Corporate Title)

UniFirst Corporation
(Company)

Unifirst Corporation
414 Riverside Industrial Pkwy, Portland

Factors	Subject	Comp 1	Comp 2	Comp 3	Comp 4	Comp 5
Property						
Location	414 Riverside Ind Pkwy Portland	65-66 Milliken Street Portland	230 Riverside Industrial Pky Portland	238-242 Riverside Street Portland	102 Hutchins Drive Portland	511 Riverside Industrial Pky Portland
Sale Price	\$4,734,700	\$1,600,000	\$2,075,000	\$5,400,000	\$5,900,000	\$1,100,000
Building Size (± SF)	46,500	65,000	34,904	61,266	82,522	29,120
Sale Price/□	\$102	\$24.62	\$59.45	\$88.14	\$71.50	\$37.77
Site Size (± acres)	3.73	12.50	2.67	5.79	5.39	2.63
Sale Date	Apr-21	Mar-17	May-21	Feb-21	Jan-20	Sep-16
Time		50	-1	2	16	55
0.25% /month		12%	0%	1%	4%	14%
Adjusted Sale Price		\$1,799,600	\$2,069,294	\$5,428,350	\$6,133,050	\$1,252,533
Adjusted Sale Price/□		\$27.69	\$59.29	\$88.60	\$74.32	\$43.01
Location		Similar	Similar	Similar	Superior	Similar
		0%	0%	0%	-10%	0%
Building Size		Larger	Similar	Larger	Larger	Smaller
		5%	0%	5%	10%	-5%
Building Quality / Condition		Similar	Similar	Similar	Similar	Similar
		0%	0%	0%	0%	0%
Heights	17'	30'	19'	16'	23'	24'
		-10%	0%	0%	-5%	-5%
Site Size (LB Ratio)	3.73	8.38	3.33	4.12	2.85	3.93
		-10%	0%	-5%	5%	0%
Net Adjustment		-15%	0%	0%	0%	-10%
Adjusted Sale Price		\$1,529,660	\$2,069,294	\$5,428,350	\$6,133,050	\$1,127,280
Adjusted Sale Price/□		\$23.53	\$59.29	\$88.60	\$74.32	\$38.71

Mean Sale Price/□: \$56.89
Median Sale Price/□: \$59.29

Excluding Comp 1

Mean Sale Price/□: \$65.23
Median Sale Price/□: \$66.80

65-66 Milliken St

The DuraStone Bldg
Portland, ME 04103

Class C Warehouse Building of 65,000 SF Sold on 3/16/2017 for \$1,600,000 - Research Complete

buyer

**66 Milliken Street, LLC
66 Milliken St
Portland, ME 04101
(207) 240-5339**

seller

Maine Milliken, LLC



vital data

Escrow/Contract:	-	Sale Price:	\$1,600,000
Sale Date:	3/16/2017	Status:	Full Value
Days on Market:	269 days	Building SF:	65,000 SF
Exchange:	No	Price/SF:	\$24.62
Conditions:	-	Pct Office:	6.2%
Land Area SF:	544,500	Pro Forma Cap Rate:	-
Acres:	12.5	Actual Cap Rate:	-
\$/SF Land Gross:	\$2.94	Down Pmnt:	-
Year Built, Age:	1980 Age: 37	Pct Down:	-
Parking Spaces:	-	Doc No:	-
Parking Ratio:	0/1000 SF	Trans Tax:	-
FAR:	0.12	Corner:	No
Lot Dimensions:	-	Zoning:	IM
Frontage:	-	No Tenants:	3
Tenancy:	Multi	Percent Improved:	-
Comp ID:	3884926	Submarket:	SW Cumberland County
		Map Page:	-
		Parcel No:	PTLD-000334-000000-A014001
		Property Type:	Industrial

income expense data

Expenses	- Taxes	\$187,608
	- Operating Expenses	
	Total Expenses	\$187,608

Listing Broker

**The Boulos Company
1 Canal Plz
Portland, ME 04101
(207) 772-1333
Drew Sigfridson, Catie Seavey**

Buyer Broker

financing

prior sale

Date/Doc No:	4/13/2016
Sale Price:	-
CompID:	3566015

230 Riverside Industrial Pky

Portland, ME 04103

Class C Warehouse Building of 34,904 SF Sold on 5/24/2021 for \$2,075,000 - Research Complete

buyer

R.C. Moore Inc
8 Gin Rd
Scarborough, ME 04074
(207) 883-5184

seller

Pratt-Abbott Cleaners
55 Bradley Dr
Westbrook, ME 04092
(207) 854-5056

vital data

Escrow/Contract:	-	Sale Price:	\$2,075,000
Sale Date:	5/24/2021	Status:	Confirmed
Days on Market:	-	Building SF:	34,904 SF
Exchange:	No	Price/SF:	\$59.45
Conditions:	-	Pct Office:	21.4%
Land Area SF:	116,392	Pro Forma Cap Rate:	-
Acres:	2.67	Actual Cap Rate:	7.10%
\$/SF Land Gross:	\$17.83	Down Pmnt:	\$2,075,000
Year Built, Age:	1974 Age: 47	Pct Down:	100.0%
Parking Spaces:	40	Doc No:	000000037264
Parking Ratio:	1.15/1000 SF	Trans Tax:	-
FAR:	0.30	Corner:	No
Lot Dimensions:	-	Zoning:	Industrial
Frontage:	-	Percent Improved:	78.3%
Tenancy:	Single	Submarket:	SW Cumberland County
Comp ID:	5573011	Map Page:	-
		Parcel No:	PTLD-000330A-B000002-000001
		Property Type:	Industrial

income expense data

Listing Broker

No Listing Broker on Deal

Buyer Broker

No Buyer Broker on Deal

financing

prior sale

Date/Doc No:	1/20/2015
Sale Price:	\$1,250,000
CompID:	3210910

238-242 Riverside St

Portland, ME 04103

Class B Warehouse Building of 61,266 SF Sold on 2/17/2021 for \$5,400,000 - Research Complete

buyer

Johnstone Supply
299 Boot Rd
Downingtown, PA 19335
(610) 873-6100

seller

Davison, James S
29 Blueberry Dr
South Portland, ME 04106
(207) 650-2404

vital data

Escrow/Contract:	-	Sale Price:	\$5,400,000
Sale Date:	2/17/2021	Status:	Full Value
Days on Market:	-	Building SF:	61,266 SF
Exchange:	No	Price/SF:	\$88.14
Conditions:	-	Pro Forma Cap Rate:	-
Land Area SF:	252,212	Actual Cap Rate:	-
Acres:	5.79	Down Pmnt:	\$1,080,000
\$/SF Land Gross:	\$21.41	Pct Down:	20.0%
Year Built, Age:	1971 Age: 50	Doc No:	000000012193
Parking Spaces:	40	Trans Tax:	-
Parking Ratio:	0.65/1000 SF	Corner:	No
FAR:	0.24	Zoning:	B-4
Lot Dimensions:	-	No Tenants:	2
Frontage:	-	Percent Improved:	82.2%
Tenancy:	Multi	Submarket:	SW Cumberland County
Comp ID:	5437274	Map Page:	-
		Parcel No:	PTLD-000316-B000002-000001
		Property Type:	Industrial

income expense data

Listing Broker

Buyer Broker

financing

prior sale

Date/Doc No:	6/11/2009
Sale Price:	\$2,800,000
CompID:	1732496

102 Hutchins Dr

Portland, ME 04102

Class B Light Distribution Building of 82,522 SF Sold on 1/3/2020 for \$5,900,000 - Research Complete

buyer

**MaineHealth
110 Free St
Portland, ME 04101
(207) 661-7001**

seller

**JB Brown & Sons
36 Danforth St
Portland, ME 04101
(207) 774-5908**

vital data

Escrow/Contract: -
 Sale Date: **1/3/2020**
 Days on Market: -
 Exchange: **Yes**
 Conditions: **1031 Exchange, Exercise of ...**
 Land Area SF: **234,601**
 Acres: **5.39**
 \$/SF Land Gross: **\$25.15**
 Year Built, Age: **1975 Age: 45**
 Parking Spaces: **100**
 Parking Ratio: **1.21/1000 SF**
 FAR: **0.35**
 Lot Dimensions: -
 Frontage: -
 Tenancy: **Single**
 Comp ID: **5179381**

Sale Price: **\$5,900,000**
 Status: **Confirmed**
 Building SF: **82,522 SF**
 Price/SF: **\$71.50**
 Pro Forma Cap Rate: -
 Actual Cap Rate: -
 Down Pmnt: -
 Pct Down: -
 Doc No: **36315-113**
 Trans Tax: -
 Corner: **No**
 Zoning: **IM**
 Percent Improved: **87.6%**
 Submarket: **SW Cumberland County**
 Map Page: -
 Parcel No: **PTLD-000240-000000-A002001**
 Property Type: **Flex**

income expense data

Expenses	- Taxes	\$101,783
	- Operating Expenses	
	Total Expenses	\$101,783

Listing Broker

No Listing Broker on Deal

Buyer Broker

No Buyer Broker on Deal

financing

prior sale

Date/Doc No:	5/11/2016
Sale Price:	\$4,000,000
CompID:	3593404

511 Riverside Industrial Pky

Portland, ME 04103

Class C Distribution Building of 29,120 SF Sold on 9/30/2016 - Research Complete

buyer

511 Riverside LLC
c/o Portland Maine Assessor's Office
511 Riverside Industrial Pky
Portland, ME 04103

seller

Wes Inc
495 S High St
Columbus, OH 43215



vital data

Escrow/Contract:	-	Sale Price:	-
Sale Date:	9/30/2016	Status:	-
Days on Market:	107 days	Building SF:	29,120 SF
Exchange:	No	Price/SF:	-
Conditions:	-	Pro Forma Cap Rate:	15.00%
Land Area SF:	114,563	Actual Cap Rate:	-
Acres:	2.63	Down Pmnt:	-
\$/SF Land Gross:	-	Pct Down:	-
Year Built, Age:	1972 Age: 44	Doc No:	-
Parking Spaces:	20	Trans Tax:	-
Parking Ratio:	0.68/1000 SF	Corner:	No
FAR:	0.25	Zoning:	I
Lot Dimensions:	-	No Tenants:	1
Frontage:	-	Percent Improved:	-
Tenancy:	Multi	Submarket:	SW Cumberland County
Comp ID:	3728437	Map Page:	-
		Parcel No:	-
		Property Type:	Industrial

income expense data

Expenses	- Taxes	\$26,829
	- Operating Expenses	
	Total Expenses	\$26,829

Listing Broker

NAI The Dunham Group
10 Dana St
Portland, ME 04101
(207) 773-7100
Gregory Hastings

Buyer Broker

financing



	Industrial Facility, Suite: Entire Building 290 Presumpscot St Portland, ME, 04103 Listing ID: 30672624	203 Read Street, Suite: 1 203 Read St Portland, ME, 04103 Listing ID: 30538791	Existing Industrial Space and New Build-to-Suit, Suite: Build-To-Suit 65 Milliken St Portland, ME, 04103 Listing ID: 30263906	165 Pleasant Avenue, Suite: 1 165 Pleasant Ave South Portland, ME, 04106 Listing ID: 30675862
Type / ID:	Listing ID: 30672624	Listing ID: 30538791	Listing ID: 30263906	Listing ID: 30675862
Status:	Active, For Lease	Active, For Lease	Active, For Lease	Active, For Lease
Property Type:	Industrial	Industrial	Industrial	Industrial
Sub Type / Use:	Flex Space, Free-Standing, Manufacturing, Light Industrial, Office Showroom, Warehouse/Distribution, Other	Manufacturing, Warehouse/Distribution	Flex Space, Free-Standing, Industrial-Business Park, Manufacturing, Light Industrial, Warehouse/Distribution	Manufacturing, Warehouse/Distribution
Asking Price:	\$4.95 PSF (Annual)	\$6.50 - 7.50 PSF (Annual)	\$7.50 PSF (Annual)	\$6.50 PSF (Annual)
Asking Price Per SF:	\$4.95 PSF (Annual)	\$6.50 - 7.50 PSF (Annual)	\$7.50 PSF (Annual)	\$6.50 PSF (Annual)
Asking Price Per Acre:	N/A	N/A	N/A	N/A
Lease Type:	NNN	NNN	NNN	NNN
Size:	39,900 SF	20,000 - 167,154 SF	40,000 SF	30,000 SF
Days on Market:	100	469	1072	86
Tax ID/APN	05170_423 A030	Map 148, Block A, Lot 1	Map 333, K-25, Map 334, A-13	040*0000*082A
Zoning	IL	INDUSTRIAL (IM)	IM (INDUSTRIAL MODERATE IMPACT)	NON-RESIDENTIAL INDUSTRIAL
Building Name	N/A	N/A	N/A	165 Pleasant Ave
Gross Building Area	N/A	N/A	N/A	74,400 SF
Total Land Size	3.60 Acres	N/A	12.47 Acres	N/A
LEED Certified	No	No	No	No
Highway Access	I-95 and I-295	N/A	Exit 48 of I-95	N/A
Rail Access	No	No	No	No
Airports	Portland International Jetport	N/A	Portland Jetport	N/A
Tenancy	Single Tenant	N/A	Multiple Tenants	Multiple Tenants
Total Number of Buildings	1	N/A	1	N/A
Number of Stories	1	N/A	1	1
Office Space SF	4,366 SF	N/A	N/A	N/A
Property Condition	Excellent	N/A	Good	N/A
Year Built	1984	N/A	N/A	1985
Roof Type	Gambrel	N/A	Flat	N/A
Construction/Siding	Metal Siding, Steel Frame	N/A	N/A	Steel Frame
Parking Type	Surface	N/A	Surface	Surface
Column Spacing	41	*	0	*
Passenger Elevators	0	0	0	N/A
Freight Elevators	0	0	0	N/A
Sprinklers	Wet	N/A	N/A	Wet
Amps	800	N/A	600	N/A
Volts	N/A	N/A	480	N/A
X-Phase	3	N/A	N/A	N/A
Heat Type	Propane	N/A	N/A	N/A
Heat Source	Central	N/A	N/A	N/A

Air Conditioning	Engineered System	N/A	N/A	N/A
Part of Planned Development?	No	No	No	No
In Flood Plain?	No	No	No	No
Water Service	N/A	N/A	Municipal	N/A
Sewer Type	N/A	N/A	Municipal	N/A

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RealtyRates.com INVESTOR SURVEY - 2nd Quarter 2021*

CURRENT & HISTORICAL CAP RATE INDICES

Method-Weighted* Property Category Indices

Year	Apts		Golf		Healthcare Senior Housing		Industrial		Lodging		MHRV Park		Office		Retail		Restaurant		Self Storage		Special Purpose		Weighted* Composite Indices	
	BP		BP		BP		BP		BP		BP		BP		BP		BP		BP		BP		Rate	Chg
	Rate	Chg	Rate	Chg	Rate	Chg	Rate	Chg	Rate	Chg	Rate	Chg	Rate	Chg	Rate	Chg	Rate	Chg	Rate	Chg	Rate	Chg		
2021	7.57	7	11.03	-4	8.03	-7	8.32	0	9.37	-2	8.58	-5	8.25	9	8.60	2	10.86	5	8.91	0	11.01	10	8.77	2
1st Qtr	7.57	14	11.03	5	8.03	11	8.32	12	9.37	3	8.58	9	8.25	11	8.60	11	10.86	11	8.91	11	11.01	7	8.77	10
2020	7.50	-43	11.08	-48	8.10	-48	8.32	-40	9.40	-47	8.63	-46	8.16	-38	8.58	-35	10.81	-39	8.91	-49	10.91	-29	8.75	-41
4th Qtr	7.43	6	10.98	16	7.92	8	8.20	9	9.34	12	8.49	12	8.14	14	8.50	11	10.75	12	8.80	10	10.94	14	8.67	11
2019	7.92	-50	11.56	-47	8.58	-44	8.72	-47	9.86	-66	9.08	-48	8.54	-50	8.93	-45	11.20	-37	9.40	-46	11.20	-45	9.15	-49
2018	8.42	26	12.02	30	9.01	14	9.19	23	10.53	25	9.56	30	9.04	10	9.38	20	11.57	15	9.86	29	11.64	40	9.64	22
2017	8.16	4	11.73	-2	8.87	-6	8.96	-12	10.28	5	9.26	11	8.94	-22	9.19	-8	11.42	-15	9.57	-9	11.25	4	9.42	-6
2016	8.13	-2	11.75	6	8.92	12	9.08	15	10.22	0	9.15	15	9.16	16	9.27	12	11.57	-10	9.67	14	11.21	10	9.48	9
2015	8.15	-9	11.69	-14	8.80	-9	8.93	-10	10.22	-20	8.99	-18	9.00	-6	9.15	-11	11.66	-13	9.52	-22	11.11	-12	9.40	-12
2014	8.24	-15	11.83	-9	8.89	-1	9.03	-4	10.43	-17	9.17	-5	9.06	-22	9.26	15	11.79	-6	9.75	-20	11.24	14	9.52	-7
2013	8.39	14	11.92	-14	8.90	5	9.07	-2	10.60	3	9.22	14	9.28	-19	9.11	-4	11.86	9	9.95	-24	11.10	1	9.58	-2
2012	8.25	-35	12.07	6	8.85	-36	9.09	-40	10.57	-24	9.08	-39	9.47	3	9.15	-13	11.77	6	10.19	-49	11.09	-4	9.60	-21
2011	8.60	-29	12.00	-22	9.21	-40	9.49	-11	10.81	-24	9.48	-8	9.44	-10	9.28	-26	11.70	-14	10.69	-3	11.12	-17	9.81	-19
2010	8.89	4	12.22	5	9.62	15	9.60	12	11.05	7	9.55	22	9.54	16	9.54	25	11.84	12	10.72	21	11.30	0	10.00	13
2009	8.85	8	12.17	16	9.47	10	9.48	10	10.98	-7	9.33	1	9.38	29	9.29	20	11.72	15	10.50	37	11.30	8	9.87	14
2008	8.77	-4	12.01	29	9.37	-16	9.38	-14	11.05	56	9.32	-5	9.09	-16	9.09	-11	11.57	-28	10.13	20	11.22	-7	9.74	-1
2007	8.81	-45	11.72	-21	9.53	-65	9.52	-25	10.49	-28	9.37	-26	9.25	-47	9.20	-12	11.85	61	9.93	-38	11.29	-24	9.75	-28
2006	9.26	12	11.93	47	10.18	15	9.77	35	10.77	27	9.63	41	9.72	26	9.32	30	11.24	18	10.31	27	11.53	9	10.03	26
2005	9.14	14	11.46	80	10.03	-16	9.42	-30	10.50	-21	9.22	19	9.46	6	9.02	16	11.06	5	10.04	13	11.44	-30	9.77	2
2004	9.00	-19	10.66	28	10.19	-37	9.72	19	10.71	-98	9.03	-48	9.40	-4	8.86	-19	11.01	-15	9.91	-13	11.74	-30	9.75	-19
2003	9.19	-2	10.38	-32	10.56	64	9.53	33	11.69	56	9.51	-11	9.44	1	9.05	-18	11.16	8	10.04	-53	12.04	105	9.94	12
2002	9.21	-40	10.70	18	9.92	-39	9.20	-61	11.13	26	9.62	-60	9.43	-35	9.23	-62	11.08	-3	10.57	-12	10.99	-177	9.82	-41
2001	9.61	64	10.52	133	10.31	90	9.81	16	10.87	98	10.22	-68	9.78	-35	9.85	-53	11.11	47	10.69	13	12.76	32	10.23	21
2000	8.97		9.19		9.41		9.65		9.89		10.90		10.13		10.38		10.64		10.56		12.44		10.01	

* Weighted by methodology: Band-of-Investment, DCR Technique, Sales Survey

^ Further weighted by property category

*1st Quarter 2021 Data

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**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: DuCharme, McMillen & Associates - on behalf of Unifirst Corporation Tax Dept.
2. Address of Applicant: 205 Portland Street, Suite 200, Boston, MA 02114
3. Telephone number: 617-798-2840 x2203
4. Name and address of attorney, if any: _____
5. Location of property: 414 Riverside Ind Pkwy
Chart, Block, Lot Number: 354 B002001 Account Number 24061
6. Assessed value of real estate: \$3,847,000
7. Assessed value of personal property: \$287,870
8. Assessment year for which abatement is requested: 2021 (FY22) Date of Assessor's decision May 16, 2022
9. Owner's opinion of current value for property in question:

Land	\$		Personal Property	\$ 287,870
Building	\$			
TOTAL:	\$	3,100,000	TOTAL	\$287,870

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.

Property's market value less than assessment. See enclosed analysis.

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.

7/14/22
Date

Shayna D. Jones
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.

RE: Appeal for Forest Avenue Plaza, LLC

1 message

Sally J. Daggett <SDaggett@jensenbaird.com>

Fri, Aug 12, 2022 at 10:55 AM

To: Nancy English <nle@portlandmaine.gov>

Cc: Brent Martin <bmartin@portlandmaine.gov>

I received your calendar invite about a Board of Assessment Review hearing on August 25, 2022 regarding Forest Avenue Plaza, LLC's abatement appeal. This matter has been resolved to my client's satisfaction and so please consider this e-mail as the withdrawal of the abatement appeal of Forest Avenue Plaza, LLC related to the April 1, 2021 assessment date. Thank you. Sally

Sally J. Daggett, Esq.

**10 Free Street**

P.O. Box 4510

Portland, ME 04112

www.JensenBaird.com

T: (207) 775-7271

F: (207) 775-7935

Email: sdaggett@jensenbaird.com

From: Nancy English <nle@portlandmaine.gov>**Sent:** Monday, July 11, 2022 3:59 PM**To:** Sally J. Daggett <SDaggett@jensenbaird.com>**Subject:** Appeals for 49 Dartmouth, LLC and Forest Avenue Plaza, LLC received

Hello Attorney Daggett,

I have received your appeals for these two properties and will be back in touch about a hearing date once the Board responds.

Thank you.

Nancy

Nancy English, Paralegal
Corporation Counsel Office

389 Congress Street, Room 211
Portland, Maine 04101

207-874-8480



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RE: Appeal for 49 Dartmouth, LLC

1 message

Sally J. Daggett <SDaggett@jensenbaird.com>

Tue, Aug 23, 2022 at 4:24 PM

To: Nancy English <nle@portlandmaine.gov>, Michael Goldman <mig@portlandmaine.gov>

Cc: Brent Martin <bmartin@portlandmaine.gov>

The Board of Assessment Review may consider my 8/12/2022 e-mail and this e-mail as the taxpayer's written consent to an extension of time for the Portland Board of Assessment Review to act on 49 Dartmouth, LLC's 7/8/22 tax abatement appeal to **Friday, October 28, 2022**. Thanks, Sally

Sally J. Daggett, Esq.



10 Free Street

P.O. Box 4510

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T: (207) 775-7271

F: (207) 775-7935

Email: sdaggett@jensenbaird.com

From: Nancy English <nle@portlandmaine.gov>**Sent:** Tuesday, August 23, 2022 10:37 AM**To:** Sally J. Daggett <SDaggett@jensenbaird.com>; Michael Goldman <mig@portlandmaine.gov>**Cc:** Brent Martin <bmartin@portlandmaine.gov>**Subject:** Re: Appeal for 49 Dartmouth, LLC

Hello Attorney Daggett,

Would you please send me a signed request for the postponement of the appeal for 49 Dartmouth?

Thank you.

Nancy

Nancy English, Paralegal
Corporation Counsel Office
389 Congress Street, Room 211
Portland, Maine 04101

207-874-8480



On Fri, Aug 12, 2022 at 10:52 AM Sally J. Daggett <SDaggett@jensenbaird.com> wrote:

I received your calendar invite about a Board of Assessment Review hearing on August 25, 2022 regarding 49 Dartmouth, LLC's abatement appeal. This date does not work for me or for our appraiser. In addition, we are working to get the Assistant Assessor some additional information that may or may not resolve this appeal, so I ask that the scheduling of the hearing be postponed until I have had a chance to follow up with the Assessor's Office. Thank you. Sally

Sally J. Daggett, Esq.



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T: (207) 775-7271

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Email: sdaggett@jensenbaird.com

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Re: 24 Willis Street

Stephen Bither <bitherlaw@gmail.com>

Tue, Aug 23, 2022 at 9:53 AM

To: Nancy English <nle@portlandmaine.gov>

Cc: pati <triciamarie@maine.rr.com>, Michael Goldman <mig@portlandmaine.gov>, "brewerchabot@gmail.com" <brewerchabot@gmail.com>, "bmartin@portlandmaine.gov" <bmartin@portlandmaine.gov>

To the extent that the letter includes a request to reopen the hearing, and in consideration of Mr. Goldman's statement, on behalf of the city, that there would be no objection, I would consider a reopening of the matter, but I believe we should discuss the procedural posture at the meeting of the Board on August 25. I request input from Board Member Barbara Brewer. thank you.
Stephen Bither

On Tue, Aug 23, 2022 at 9:30 AM Nancy English <nle@portlandmaine.gov> wrote:

Hello Pati,

I am awaiting word from the Board of Assessment Review on how to respond to your request and will be in touch as soon as possible.

Thank you.
Nancy

Nancy English, Paralegal
Corporation Counsel Office
389 Congress Street, Room 211
Portland, Maine 04101
207-874-8480



On Tue, Aug 23, 2022 at 9:18 AM pati <triciamarie@maine.rr.com> wrote:

As more and more conflicting evidence is being brought to my attention, daily - like a 3441 SF lot around the bend, at 70 Quebec Street, with an FY22 assessment value of \$254,700, to my nonconforming 1750 SF lot's \$236,000 - I'm wondering if I will be afforded an opportunity to appeal the Board's decision. (Or is this where I advance to the State level?)

Patricia M. Bleech
24 Willis Street
04101

From: "Michael Goldman"
To: "pati", Nancy"
Cc: "bitherlaw@gmail.com", "brewerchabot@gmail.com", "bmartin@portlandmaine.gov"
Sent: Tuesday August 23 2022 7:57:33AM
Subject: Re: 24 Willis Street

Good morning all:

To the extent that the Board is willing to consider Ms. Bleech's email as a motion to reopen the record in her appeal and add the email below to it, the City does not have any objection. I'd suggest that the issue be considered at the meeting that is already scheduled for this Thursday, August 25. Please let me know if you need anything further from me.

Michael

Michael I. Goldman
Associate Corporation Counsel
[City of Portland](#)
[389 Congress Street](#)
Portland, Maine 04101
207-874-8428
mig@portlandmaine.gov
 [uc?export=download&id=1wmMJHjXBIA50pDgO](#)

On Tue, Aug 23, 2022 at 6:26 AM pati <triciamarie@maine.rr.com> wrote:
See clarification to **paragraph f** (below):

From: "pati"
To: "bitherlaw@gmail.com", "brewerchabot@gmail.com"
Cc: "mig@portlandmaine.gov", "bmartin@portlandmaine.gov"
Sent: Sunday August 21 2022 8:23:03AM
Subject: 24 Willis Street

I want to thank you both, again, for making me feel comfortable at the hearing, on August 19, and for affording me ample opportunity to present my case. (Unfortunately, I was so blind-sided by the Assistant Tax Assessor's "rebuttal", that I received late on August 18, that I wasn't able to focus on anything else...) For the record, I want to reiterate **one** of the points I desperately tried to make, as it is the reason I filed an appeal, in the first place.

I opened my remarks by pointing out the *willful misrepresentation* of the "facts", as outlined in the Assistant Tax Assessor's rebuttal, dated August 18, 2022:

a) As I immediately pointed out, Mr. Martin's "timeline" was wrong, from the start: As of April 1, 2021, my property was assessed \$568,100 (**not** \$390,400)- with \$357,600 attributed to land, and **\$210,500*** to the building. Mr. Martin attached the April 2021 **NOTICE OF ASSESSMENT CHANGE** to his rebuttal, *confirming* this.

b) The comparable property, 28 Willis Street, **sold** on February 10, 2020 for **\$395,000**- the April 1, 2021 assessment value was \$572,100: **\$357,300** for the **land**, and **\$214,800*** for the renovated house (*which *included* the addition of 2 shed dormers, a heat pump, and a new roof- all installed *after* the sale).

c) In July 2021, Mr. Huff reduced the value of my house to \$154,400. He refused to budge on the land value, insisting if I were to sell, I could get \$357,300 for my nonconforming lot.

d) After I received my new tax bill (September 2021?) I noticed that my **land assessment** was **reduced** to \$236,000- the land assessments of 3 of the neighbors I had advocated for, at 20, 22, and **28 Willis Street**, were also reduced.

e) Although Mr. Martin made much of the fact that the comparable property, at 28 Willis Street, is currently assessed \$450,000 to my \$389,000, he (erroneously) attributed the discrepancy between the \$395,000 selling price of 28 Willis and the final \$450,000 FY22 assessment value to improvements made *after* the sale: In "fact", the original assessment (April 2021) *already* included those improvements (made between March and December of 2020)- as of April 1, 2021, 28 Willis Street's building assessment value was **\$214,800** (to my \$210,500), and it **still** is. **Therefore: As the Assistant Tax Assessor claims \$61,000 was added to the April 1, 2021 assessed value of 28 Willis Street's house to account for improvements made after the February 2020 purchase, this is to say that at the time of sale, the value of 28 Willis Street's house (with heated bedrooms, 1.5 baths, second floor laundry room, chef's kitchen...), was \$153,800- to my functionally obsolete antique house's assessed value of \$154,400.**

f) Clearly, any discrepancy between (low) sale prices and (high) assessment values are due to artificially inflated land values, per a Base Lot Value Methodology that did not consider size, location, or highest and best use.

I would very much appreciate your adding this to the record. Thank you.

Patricia M. Bleech
24 Willis Street
[04101](#)

c)

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.

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--
Stephen D Bither
Attorney At Law
PO Box 6762
Portland, ME 04103

Re: August 19, 2022 Board of Assessment Review Hearing; Investment Core LLC; 5 Monument Street

1 message

Karen Snyder <karsny@yahoo.com>

Fri, Aug 19, 2022 at 4:43 PM

To: Michael Goldman <mig@portlandmaine.gov>

Cc: Nancy English <nle@portlandmaine.gov>, Stephen Bither <bitherlaw@gmail.com>, Barbara Brewer <brewerchabot@gmail.com>, Brent Martin <bmartin@portlandmaine.gov>, Jim Katsiaficas <jkatsiaficas@perkinsthompson.com>

I am requesting an extension/appeal of this Board of Assessment Review hearing for several reasons below.

Michael Golden, Corporation Counsel, sent me the City's response document at 9:30pm the night before the tax appeal hearing which finally included the sales comps and "specific line of reasoning" the City used for justifying this as "fair market value" of my property. However, I wasn't able to access this document on the google drive until 6:30am this morning which the hearing started at 8:00am.

In addition, Michael Golden said in below email stating the google drive document had "**most of the pages are information that you provided and already have**". Mr. Golden failed to mention that also included in this document were handwritten sales comps that were supposedly used as the basis for justifying my assessed property value. This was a critical piece of information that I needed for the hearing. Consequently, this email below can be construed as "**willful misleading**" knowing that there was very little time for me to print out this document and review it in its entirety prior to tax appeal hearing that started at 8am this morning.

Consequently, because of above actions by Corporation Counsel and the 7/25/2022 phone call with Brent Martin, in which I did not record, which now he is denying what he said in that phone call but yet also never follow-up prior to the meeting this morning tax hearing, both of their actions obstructed my ability to have enough time to provide rebuttal for their "specific line of reasoning" since the "burden of proof" lies on the property owner. Therefore, I am requesting and extension/appeal of this tax/hearing.

Karen

On Friday, August 19, 2022 at 06:34:46 AM EDT, Michael Goldman <mig@portlandmaine.gov> wrote:

Good morning, Karen. Again, I'm sincerely sorry about the late filing. I just tried sharing the file with you again. You'll see that most of the pages of the document are information that you provided and already have. I have also attached to this email a smaller pdf of the Assessor's memo without the exhibits. Please let me know if you have trouble opening it.
Michael

Michael I. Goldman
Associate Corporation Counsel
[City of Portland](#)
[389 Congress Street](#)
Portland, Maine 04101
207-874-8428
mig@portlandmaine.gov

On Fri, Aug 19, 2022 at 5:11 AM Karen Snyder <karsny@yahoo.com> wrote:

Hi Mr. Goldman,

This was indeed very late in the hour to send me the response appeal document at 9:30pm at night for a next day 8am tax appeal meeting.

A couple of things to point out.

1. The email subject text says 5 Monument st and not 72 Waterville st.
2. I can not access below google drive with this email to review the response document.
-I have to use my gmail email account which I just sent you a security request at 5am morning of the appeal meeting in order to view this document that I am suppose to be familiar with in basically 3 hours.

I want it noted that this entire re-evaluation process has had very little transparency to the methods, data, factor, variables used to calculate property taxes. The more I dig into the city tax roll records, the more glaring mistakes and inconsistencies I am seeing in how assessed land and building values were calculated. The methodology should be following a transparent and consistent process that is transparent, fair, and equitable to all property owners. That has not been the case with the 2021 re-evaluation process used in Portland, ME.

Regards,
Karen Snyder

On Thursday, August 18, 2022 at 09:24:44 PM EDT, Michael Goldman <mig@portlandmaine.gov> wrote:

Nancy and Ms. Snyder -

I have attached for filing with the Board of Assessment Review the Assessor's Memorandum in response to the above-referenced appeal. I apologize for the late filing of these materials. As you know, the City's Assessor, Chris Huff, has been on a leave of absence, and Brent Martin, who is the Assessor for the Town of Eliot, has been doing double-duty as a part time assistant assessor for the City of Portland. I am sorry for any inconvenience that the delay might cause the Board and Ms. Snyder. Thank you for your attention to this matter.

Michael

 **Assessor Memo 72 Waterville St Portland Appeal ...**

Michael I. Goldman
Associate Corporation Counsel
[City of Portland](#)
[389 Congress Street](#)
Portland, Maine 04101
207-874-8428
mig@portlandmaine.gov

On Fri, Aug 12, 2022 at 4:20 PM Nancy English <nle@portlandmaine.gov> wrote:

FYI.

The email below was sent to five of the persons who filed an appeal and a copy of the agenda is being mailed to Patrick O'Toole.

Thank you.
Nancy English, Paralegal
Corporation Counsel Office
[389 Congress Street, Room 211](#)
[Portland, Maine 04101](#)
207-874-8480



----- Forwarded message -----

From: **Nancy English** <nle@portlandmaine.gov>
Date: Fri, Aug 12, 2022 at 4:18 PM
Subject: August 19, 2022 Board of Assessment Review Hearing Agenda
To: Nancy English <nle@portlandmaine.gov>

Please find the agenda attached. The agenda may be updated before Friday's hearing, in which case the updated agenda will be found on this page of the city website: <https://portlandmaine.gov/602/Agendas-Minutes>

The attached agenda and its back-up material are also available here:
<https://portlandme.civicclerk.com/Web/Player.aspx?id=4040&key=-1&mod=-1&mk=-1&nov=0>

Thank you.
Nancy English, Paralegal
Corporation Counsel Office
[389 Congress Street, Room 211](#)
[Portland, Maine 04101](#)
207-874-8480



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