City of Portland

Board of Assessment Review September 9, 2022

Stephen Bither, Chair, and Barbara Brewer

Friday, September 9, 2022 at 9:00 AM Room 209, Portland City Hall

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. Sign In (2 minutes)
2. Approval of the Draft Minutes of the August 19, 2022 and August 25, 2022 Meetings
   a. Draft minutes of August 19, 2022 and August 25, 2022 meetings attached.
3. Reconsideration of the Patricia Bleech Appeal, 24 Willis Street
   a. Response from Patricia Bleech for Reconsideration of Appeal
4. Reconsideration of the Karen Snyder Appeal, 71 Waterville Street
   a. Response from Karen Snyder for reconsideration of appeal.
5. Set the next meeting on a date after October 11, 2022
6. Adjournment

Board of Assessment Review

Friday, August 19, 2022, 8:00 AM
Meeting Minutes

Stephen Bither
Barbara Brewer

The in-person meeting convened at 8:00 a.m. on August 19, 2022 in Room 209, Portland City Hall.

Attendees: Board members Stephen Bither and Barbara Brewer, Portland Assistant Assessor Brent Martin, attorney for the city Michael Goldman, and board assistant Nancy English.

Also attending were appellants Patricia Bleech, 24 Willis Street, Karen Snyder, 72 Waterville Street, Liv Chase for Investment Core LLC, 5 Monument Street, Jo Coyne, who had agreed to a reduced assessment but asked to speak to the Board, and Patrick O'Toole, 57 Park Street. Carol Pike, originally on the agenda, had emailed to request that her appeal be postponed.

Board Chair Bither asked for a motion to approve the minutes of the August 12, 2022 Board of Assessment Review hearing. Board member Brewer so moved and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

Appeal from Patricia Bleech, 24 Willis Street

Chair Bither opened the hearing of Patricia Bleech's appeal. He asked the appellant and City Assistant Assessor to swear to the truth of their testimony, which they did. He provided an introduction to the process of hearing an appeal, setting out the steps. He invited Patricia Bleech to make her appeal, ascertaining first that the City's assessed value for 24 Willis Street was now $389,000 (having been reduced in the earlier appeal to the Assessor's Office). Ms. Bleech requested an assessment of $275,000 and presented her argument and, when done, answered questions.

The Assistant Assessor Brent Martin presented his response and, when done, answered questions.

Appellant Bleech rebutted the Assistant Assessor's response.

Chair Bither ended the hearing at 9:00 a.m. and began the Board's deliberation. He supported a reduction from $389,000 to $374,200. Board member Brewer moved that Ms. Bleech's property assessment be reduced to $374,200, and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

Appeal from Karen Snyder, 72 Waterville Street

Chair Bither opened the hearing for the appeal from Karen Snyder, 72 Waterville Street. He asked the appellant and City Assistant Assessor to swear to the truth of their testimony, which they did. He provided an introduction to the process of hearing an appeal, setting out the steps. He invited Karen Snyder to make her appeal, ascertaining first that the City's assessed value for 72 Waterville Street was now $798,800. Ms. Snyder requested an assessment of $649,185. She presented her argument, offering new printed material to which the City Attorney objected. Chair Bither moved that the new additional evidence from Ms. Snyder not be admitted, Board Member Brewer seconded that motion, which was approved by 2-0. Ms. Snyder finished her presentation and, when done, answered questions.

The Assistant Assessor Brent Martin presented his response and, when done, answered questions.

Appellant Snyder rebutted the Assistant Assessor's response.

Chair Bither opened the hearing to the public, and Patricia Bleech asked who she could talk to about the issues she had brought up earlier in the meeting.

Chair Bither ended the public hearing at 10:20 a.m. and began the Board's deliberation. Board Member Brewer reiterated the limitations of the scope of the Board of Assessment Review's authority in its consideration of appeals. Chair Bither said that the property's assessed value should be based on fair market value. Board member Brewer moved that Ms. Snyder's property assessment appeal be denied, and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

Appeal from Liv Chase, for Investment Core LLC, 5 Monument Street

Chair Bither opened the hearing of Liv Chase's appeal for Investment Core LLC. He asked the appellant and City Assistant Assessor to swear to the truth of their testimony, which they did. He provided an introduction to the process of hearing an appeal, setting out the steps. He invited Liv Chase to make her appeal, ascertaining first that the City's assessed value for 5 Monument Street was now $668,700 but $628,200 had been proposed informally by the Assistant Assessor in discussions with the appellant before the hearing. Ms. Chase requested an assessment of $470,732. Additional information from Ms. Chase had been emailed the day before the hearing. The City Attorney had no objection to including it. Ms. Chase presented her argument and, when done, answered questions.

The Assistant Assessor Brent Martin presented his response and, when done, answered questions. He supported the reduction of the assessed value to $628,200.

Appellant Chase rebutted the Assistant Assessor's response.

Chair Bither ended the hearing at 11:32 a.m. and began the Board's deliberation. Board member Brewer said the Appellant's argument that the materials used for this newly constructed residence were average and not superior was valid. She moved that Ms. Chase's property assessment be reduced to $590,000, and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

Request to postpone hearing for Carol Pike's appeal re: 453 St. John Street

Board Chair Bither moved to accept Carol Pike's emailed request for a postponement of her appeal to a date before the end of October. Board Member Brewer seconded the motion, which was approved by a roll call vote of 2-0.

Appeal from Patrick O'Toole, 57 Park Street

Chair Bither opened the hearing of Patrick OToole's appeal. He asked the appellant and City Assistant Assessor to swear to the truth of their testimony, which they did. He provided an introduction to the process of hearing an appeal, setting out the steps. He invited Patrick O'Toole to make his appeal, ascertaining first that the City's assessed value for 57 Park Street was now $854,700. Mr. O'Toole requested an assessment of $704,700 and presented her argument and, when done, answered questions.

The Assistant Assessor Brent Martin asked questions, to understand the Appellant's argument of "functional obsolescence." He proposed to inspect the property, purchased in 1938 and never upgraded, to further discuss the City's assessment with Mr. O'Toole.

Board Chair Bither moved to continue this appeal to a date before the end of October. Board Member Brewer seconded the motion, which was approved by a roll call vote of 2-0.

Request to Withdraw Appeal and Speak to the Board from Jo Coyne, 36 Salem Street

Board Chair Bither asked for a motion to dismiss with prejudice the appeal filed by Jo Coyne, who had had to leave the hearing earlier. Board member Brewer so moved and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

Adjourn

Board Member Brewer moved and Chair Bither seconded the motion to adjourn, passed by a roll call vote of 2-0. Meeting adjourned at 11:55 p.m.

Board of Assessment Review

Friday, August 25, 2022, 3:00 PM
Meeting Minutes

Stephen Bither
Barbara Brewer

The meeting, held by ZOOM technology, convened at 3:00 p.m. on August 25, 2022.

Attendees: Board members Stephen Bither and Barbara Brewer, attorney Jim Katsiaficas representing the Board, Portland Assistant Assessor Brent Martin, attorney for the city Michael Goldman, and Board assistant Nancy English. No members of the public attended.

Also attending was Todd Kratt, from Ducharme, McMillan Associates, on behalf of Lafayette Portland LLC, dba Holiday Inn by the Bay, 40 and 88 Spring Street, and Lafayette Portland West, dba Fireside Suites, 81 Riverside Street, and Shayna Jones from Ducharme, McMillan Associates, on behalf of Unifirst Corporation, 414 Riverside Industrial Parkway.

At the request of Todd Kratt, from Ducharme, McMillan Associates, representing Lafayette Portland LLC, dba Holiday Inn by the Bay, 40 and 88 Spring Street, and Lafayette Portland West, dba Fireside Suites, 81 Riverside Street, Board Chair Bither asked for a motion to postpone the hearing on those appeals for 60 days. Board member Brewer so moved and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

At the request of Shayna Jones, from Ducharme, McMillan Associates, representing Unifirst Corporation, 414 Riverside Industrial Parkway, Board Chair Bither asked for a motion to postpone the hearing on this appeal for 60 days. Board Member Brewer so moved and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

At the emailed request of attorney Sally Daggett representing Forest Avenue Plaza LLC, 449 Forest Avenue, Board Chair Bither asked for a motion to dismiss with prejudice and no attorney fees the appeal filed by attorney Sally Daggett representing Forest Avenue Plaza LLC, 449 Forest Avenue, after acknowledging that a signed agreement to the settle the appeal had been received. Board member Brewer so moved and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

At the emailed request of Attorney Sally Daggett representing 49 Dartmouth LLC, 49 Dartmouth Street, Board Chair Bither asked for a motion to postpone the hearing on that appeal for 60 days. Board member Brewer so moved and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

After the Board had made its decision on August 19, 2022 on the appeal from Patricia Bleech, 24 Willis Street, and on the appeal from Karen Snyder, 72 Waterville Street, Ms. Bleech and Ms. Snyder had emailed the Board requesting their appeals be reconsidered. At the August 25, 2022 hearing, attorney Jim Katsiaficas advised the Board that they should be able to limit the scope of the reconsideration, limit the time for testimony, and set rules for the submission for any additional material.

In additional discussion Chair Bither stated that this matter be set for a hearing before September 13, 2022, the appellants' additional information be received at least 10 days before the hearing, the City's response within a week of the hearing, and testimony be limited to 15 minutes. Board Member Brewer asked that anything brought forward be related to the Assistant Assessor's response to the appeals, received shortly before the August 19 hearing itself.

Chair Bither moved to reconsider the appeal from Patricia Bleech for 24 Willis Street, on a limited basis concerning only information in the Assistant Assessor's response, with any additional material from Ms. Bleech submitted ten days before the hearing and any additional material received from the City's Assistant Assessor one week before, and with testimony limited to 15 minutes. Board Member Barbara Brewer seconded the motion, which was approved on a roll call vote 2-0.

Chair Bither moved to reconsider the appeal from Karen Snyder for 72 Waterville Street, on a limited basis concerning information in the Assistant Assessor's response, with any additional material from Ms. Snyder submitted ten days before the hearing and any additional material received from the City's Assistant Assessor one week before, and with testimony limited to 15 minutes. Board Member Barbara Brewer seconded the motion, which was approved on a roll call vote 2-0.

The new in-person hearing date for these two reconsiderations was set on September 9, 2022 at 9:00 a.m., with a Tuesday, August 30, 2022 deadline for the Appellants' response and September 1, 2022 deadline for any new response from the City Assistant Assessor. Board Member Brewer asked that attorney Jim Katsiaficas assist.

Board Member Brewer moved and Chair Bither seconded the motion to adjourn, passed by a roll call vote of 2-0. Meeting adjourned at 3:36 p.m.

Nancy English <nle@portlandmaine.gov>

Portland Board of Assessment Review: September 9, 2022

1 message

pati <triciamarie@maine.rr.com> Tue, Aug 30, 2022 at 8:56 AM
Reply-To: pati <triciamarie@maine.rr.com>
To: "NLE@portlandmaine.gov" <NLE@portlandmaine.gov>
Cc: "bitherlaw@gmail.com" <bitherlaw@gmail.com>, "brewerchabot@gmail.com" <brewerchabot@gmail.com>

Patricia M. Bleech
24 Willis Street

Assessment as of April 1, 2021: $568,100
1750 SF ***nonconforming*** lot: $357,600 ($204/SF)
functionally obsolete antique house: $210,000

Assessment after (multiple) appeals: $370,700
Land: $224,000 ($**128**/SF)
Building: $146,700

FY22 land assessment values, based on sales between 2017-2020:

28 Willis Street
sold: 2/10/2020 price: $395,000
Assessment as of April 1, 2021: $572,000
Building: $214,800
1650 SF ***nonconforming*** lot: $357,300*
*After Appeal: $235,800 (**$143/SF**)

42 Melbourne Street
sold: 01/15/2020 price: $500,000
Assessment as of April 1, 2021: $690,250
Building: $301,800
3580 SF lot: $388,440*
*After Appeal: $326,290 (**$91/SF**)

70 Quebec Street
sold: 10/22/2020 price: $740,000
Assessment as of April 1, 2021: $852,838
Building: $466,900
3441 SF lot: $385,938*
*After Appeal: $254,700 (**$74/SF**)

126 Eastern Promenade
sold: 12/ 28/2020 price: **$1,900,000**
Assessment as of April 1, 2021: *$1,036,300*
Building: $678,000
9444 SF **unobstructed, protected, 180-degree water view** lot: $357,500*
*After Appeal: $**271,000** (***$29/SF***)

ANALYSIS

1) The rebuttal the Assistant Tax Assessor, Brentley Martin, presented to the Board on August 19, 2022, was **deceptive**: a) as of April 1, 2021, the assessed value of my property was $568,100 (***not*** $390,400); b) the (so-called) abatement, on May 13, 2022, was, in fact, made to correct a "clerical error", whereby my land assessment value had, ***for 30+ years***, been calculated based on a lot size of 1865 SF, *instead of* the deeded/duly recorded 1750 SF; c) the (alleged) "***Market Comparable Analysis***" provided was, in actuality, a list of FY22 ***assessment values***: some inflated/as yet uncontested; others lowered after appeals; and d) even though the Assistant Tax Assessor took "recent" pictures of my house and the

abutting property at 28 Willis, he chose to use an old "stock photo" taken in 2016 - when the owner of 28 Willis Street drove a Mini Cooper, and parked it, partially, on *my* lot - and presented that as "evidence" that we do, in fact, enjoy off-street parking over here.

2) ***Knowing*** recent sales did not support the base lot methodology used to assess land value; ***knowing*** there was no market for buildings on nonconforming lots; and ***knowing*** my nonconforming lot was worthless to developers, investors, and moneyed buyers being lured to Munjoy Hill by the new "luxury housing" market, the Tax Assessor, Christopher Huff, nevertheless insisted in an email dated July 26, 2021: "***If your lot was vacant and you put it up for sale today, it would sell for more than $357,600.***" (Attachment 3/July 15, 2022). That's **fraud**. [If I hadn't researched, kicked, researched, screamed, researched, persisted in sending a steady stream of, what Mr. Huff referred to as, "***daily mass emails***" (Attachment 3/July 15, 2022), my land assessment would *still* be higher than the 9444 SF **developable** lot with "**one of the best views on the Eastern Seaboard**" (Attachment 3/July 15, 2022).]

3) As my nonconforming lot *lost* a competitive advantage when minimum buildable lot sizes were reduced to 2000 SF (I can't offer buyers a rooftop deck, the promise of an energy-efficient heat pump, or even off-street parking); as my nonconforming lot was *always* assessed at a disproportionately higher rate than my neighbors (Attachment 3/submitted July 15, 2022); as my nonconforming lot (even when Munjoy Hill was considered "derelict") *always* had a disproportionately higher assessed value than buildable lots off the peninsula (Attachment 3/submitted July 15, 2022); as the dramatic land assessment increases in 2006 and ***again*** in 2007 *already* accounted for the newfound popularity of Munjoy Hill (Attachment 3/Submitted July 15, 2022), I submit that as the zoning changes had a *negative* impact on the value of my nonconforming lot, the assessed land value should be *lower* than it was in 2015.

August 30, 2022

Assessing Officials

City of Portland

389 Congress Street, Room 115

Portland, ME 04101

RE: 72 Waterville St. , Parcel ID: 017 E003001

Dear Assessing Officials,

As the 72 Waterville St. property owner, I am providing a rebuttal to the Board of Assessment Review Hearing held on Friday, August 19, 2022 in Portland, ME which is to be addressed in the scheduled September 9, 2022 Board of Assessment Review Hearing.

The City of Portland Assessor's office and Corporation Counsel sent a response document regarding ***"FY2022 Assessment Appeal, Karen Snyder, 72 Waterville St, Apt 3 (MultiFamily), Parcel ID: 017 E003001"*** dated August 18, 2022 to the City of Portland Board of Assessment. On this document, there were three (3) hand written sales comparables indicated to be used for 72 Waterville St assessment.

In addition, during said meeting, City of Portland Assistant Tax Assessor, Brent Martin, verbally provided and additional four (4) sales comparable as well to use to justify 72 Waterville FY 22 assessment value.

The time line of events are as follows:

City of Portland 2021 Re-evaluation Process Time Line for Property 72 Waterville St Parcel ID: 017 E003001	
As of: 8/30/2022	
Date	**Meeting or Event**
Thursday, April 1, 2021	Per City of Portland, ME, the **new assessments reflect 100% of market value as of (no later than) April 1, 2021**
Tuesday, May 4, 2021	City of Portland/Tyler Technologies sends via mail "Notice of Assessment Change".
Monday, July 19, 2021	City of Portland, ME Informal Abatement Appeal with outsourced personnel from Ohio
Friday, March 11, 2022	City of Portland, ME Formal Abatement Appeal with Assessor's Office, Tax Assessor Chris Huff
Friday, August 19, 2022	City of Portland, ME Board of Assessment Review Hearing #1
Friday, September 9, 2022	City of Portland, ME Board of Assessment Review Hearing #2-Reconsideration of Appeal

Consequently, a factual analysis with proposal based on the sales comparables provided by the City of Portland Tax Assessor's office from said August 19 Board of Assessment Review Hearing is presented in this document.

Regards,

Karen Snyder

72 Waterville St.

Real Estate Assessment Analysis

FY2022 Assessment Appeal

72 Waterville St

Portland, ME

CBL: 017 E003001

August 30, 2022

72 Waterville St is a 3-unit residential building in District 1 Precinct 1 in Portland, ME

At the City of Portland Board of Assessment Review hearing on August 19, 2022, included in the City of Portland Tax Assessor response document for the Board of Assessment were three (3) hand written sales comparables.

1) **54 Sheridan Street**
   Sold 9/30/2021
   Does not apply to FY22 revaluation because the sales comparable FY22 re-evaluation cutoff date was 4/1/2021 (See Appendix A)

2) **50 Turner Street**
   Sold 8/31/2021
   Does not apply to FY22 revaluation because the sales comparable FY22 re-evaluation cutoff date was 4/1/2021 (See Appendix A)

3) **70 Quebec Street**
   Sold: 10/22/2020
   Sales price: $740,000
   FY22 Total Assessment: $721,600
   3,441 SF lot assessed land value: $254,700 ($*74*/SF) which is lower than expected BLVM of $385,938
   3 Family/2,560 SF: assessed building value: $466,900

In addition, during this said hearing, the City of Portland Assistant Tax Assessor, Brent Martin, verbally offered four (4) additional "comparables":

4) **106 Pine Street**
   Does not apply (West End)

5) **86 Pine Street**
   Does not exist (West End)

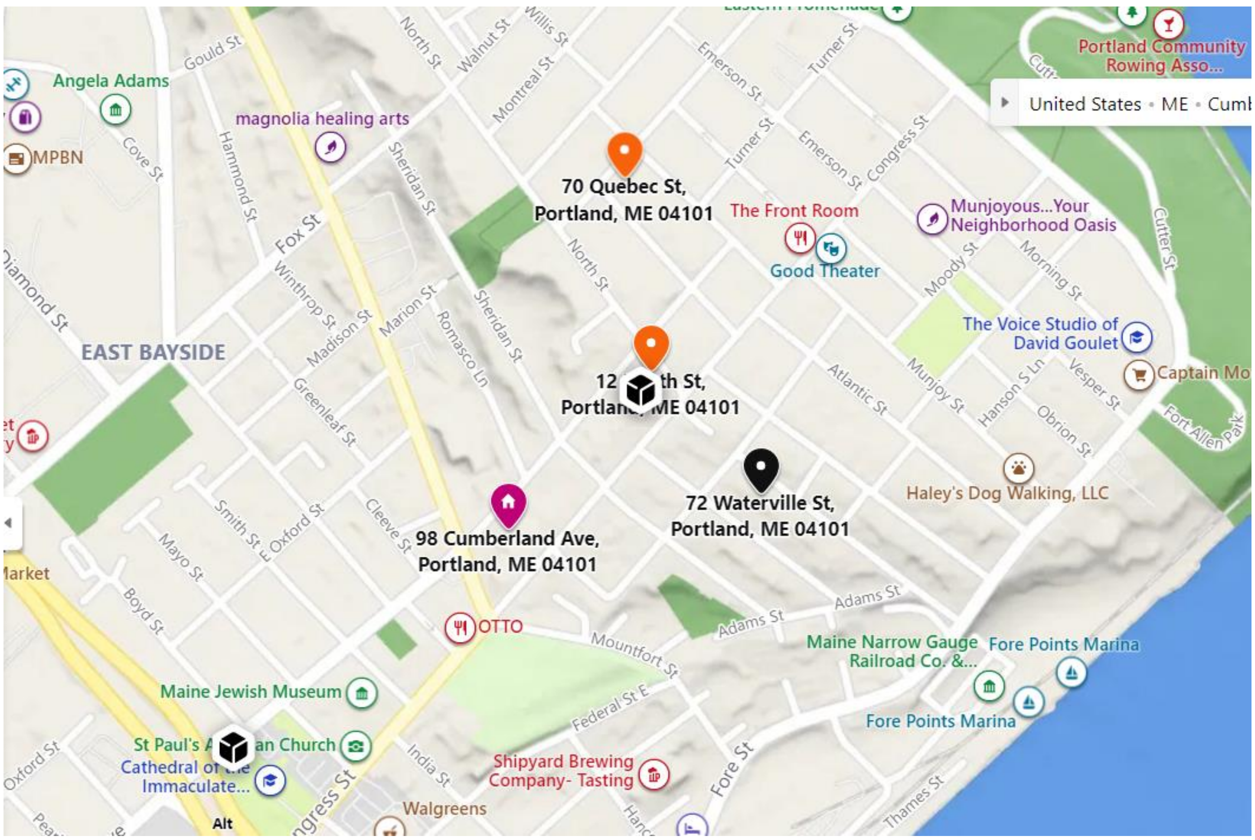
6) **12 North Street**
   Sold: 9/28/2020
   Sales price: $775,000
   FY22 Total Assessment: $773,300
   3,777 SF lot assessed land value: $392,000 ($*104*/SF) which is close to BLVM of $391,986
   3 Family/2,557 SF: assessed building value: $381,000

7) **98 Cumberland Avenue**
   sold: 7/26/2019
   price: Total $525,000
   FY22 Assessment: $672,700
   3,602 SF lot assessed land value: $237,200 ($*65*/SF) which is lower than expected BLVM of $388,836
   3 Family/2,952 SF: assessed building value: $435,500

Note: BLVM Parameters Provided by City of Portland Tax Assessors for Munjoy Hill were:

- -The base lot value is $405,000 for the first 4,500 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.

Based on above investigation of the sales comparables provided in the August 19, 2022 tax appeal hearing**, it appears only three (3) of the seven (7) property sales are the only valid sales comparables** that should be used for 72 Waterville St. property. These three (3) applicable sales comparables in relation to 72 Waterville St are graphically illustrated as follows.



<u>**SUMMARY CONCLUSION:**</u>

Based on the applicable sales comparables provided by the City of Portland Assistant Tax Assessor, Brent Martin and Corporation Counsel, Michael Goldman, on Friday, August 19, 2022, it is clear that 72 Waterville St parcel has been overvalued for tax assessment purposes.

1) Although, when the bank approved my mortgage in 2008, it was with the understanding that my property taxes would gradually increase, it was *not* with the foreknowledge that the City would inequitably approve in 2015 only R6 residential zoning changes which reduced the buildable lot

size and setbacks only in R6 and NOT change any other residential zoning anywhere else in Portland, ME. Consequently, seven (7) years later, this zoning change artificially accelerated the assessed land values in R6 primarily Munjoy Hill where 72 Waterville lot size of 3,202 SF lot suddenly went from nonconforming lot to a highly desirable developable lot.

2) As all of the comparable properties were purchased with the foreknowledge than the minimum buildable lot size was 2,000 SF; as all of the comparable properties were purchased with the foreknowledge that the landscape was subject to change (their distant water view could be replaced with a 4-story shipping container housing 12 luxury condominiums); as *all* of the comparable lots are larger than mine; and as *all* of the comparable lots have assessment values ranging from $65/SF to $104/SF (compared to my 3,202 SF lot with an assessed value of $119/SF), **I contend that my land assessment value should be reduced from $381,600 to $222,721 ($381,600 - $158,879).**

The reason for this proposed assessed land value for 72 Waterville St. was derived from the fact that the Base Lot Value Method (BLVM) formula that was expected to be used to calculate the assessed land values for Munjoy Hill residential properties. 72 Waterville St property was part of the 37.92% of properties indicated below that were calculated close to BLVM yet approx. 57.49 % which is the majority of properties on Munjoy Hill ***(including 2 of the 3 applicable sales comparables)*** were allowed to be under-assessed by an average of $158,879 per property. This is shown evidentially as follows:

Parcel Count Data Sample	Total Parcels Reviewed on Munjoy Hill (District=1,Precinct=1) using land use codes = 11-14 (Single Family Up to 4-Unit)	
248	**37.92%**	Where the FY22 Assessed Land Value is LESS than a $1,000 difference of what was expected to the BLVM formula calculation.
376	**57.49%**	Where the FY22 Assessed land value is on average $158,879 LESS than the expected BLVM formula calculation.
30	**4.59%**	Where the FY22 Assessed land value is on average $180,0000 GREATER than the expected BLVM formula calculation.
654	**Total Parcels**	

Source: Property Search | Portland ME (portlandmaine.gov)

In conclusion, I would like to work with the Board of Assessment to rectify the above situation on 72 Waterville St. property. Please feel free to contact me with any questions.

Sincerely,

Karen Snyder

72 Waterville St.

APPENDIX A

City of Portland Notice of Assessment Change for 72 Waterville St.

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

City of Portland, Maine

NOTICE OF ASSESSMENT CHANGE

SNYDER KAREN L
72 WATERVILLE STREET APT. 3
PORTLAND, ME 04101

Property Location: 72 WATERVILLE ST
Parcel ID: 017 E003001
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*	Old Taxable Assessment	Estimated Property Tax
$851,700	$357,700	$11,489.43

*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.

APPENDIX B

Topic: Sales Comp Detail provided at the 8/19/2022 Board of Assessment Review Hearing:

Sales Comps Provided in 8/19/2022 Tax Appeal Hearing of Board of Assessors for 72 Waterville St. Portland, ME

#	CBL	Address	Land Use	Lot Sq Ft	2021 Assessed Land Value	2021 Assessed Building Value	2021 Total Building Value	Note	Sales Date	Sales Amount	Sales Notes (handwritten on paper)	Munjoy Hill Base Lot Value Method (BLVM) Expected Assessed Land Value	Difference in Actual Assessed Land Value to Expected BLVM
1	017 E003001	72 Waterville St	13 - THREE FAMILY	3,202	**$381,600**	$417,200	$798,800	C/A				**$381,636**	$36
2	017 C008001	54 Sheridan St	13 - THREE FAMILY	4,609	**$406,000**	$452,300	$858,300	C/GD	9/30/2021	$899,000	Gd Overall condition	**$405,981**	-$19
3	014 J001001	50 Turner St	13 - THREE FAMILY	1,825	**$356,900**	$391,200	$748,100	C/AV	8/31/2021	$899,000	Gd/AV overall condition	**$356,850**	-$50
4	014 C002001	70 Quebec St.	13 - THREE FAMILY	3,441	**$254,700**	$466,900	$721,600	C/GD	10/22/2020	$740,000	Interior renovated with quality materials	**$385,938**	**$131,238**
	***During 8/19/2022 tax appeal hearing, below were other sales comps that were verbally provided.												
5	062 C004001	106 Pine St	11 - SINGLE FAMIL	4,482	**$298,100**	$568,200	$866,300		12/17/2020	$942,000		**$404,676**	$106,576
		86 Pine St									There is no 86 Pine St.	**$364,500**	
6	012 H009001	12 North St	13 - THREE FAMILY	3,777	**$392,000**	$381,000	$773,000		9/28/2020	$775,000		**$391,986**	**-$14**
7	013 M005001	98 Cumberland	13 - THREE FAMILY	3,602	**$237,000**	$435,500	$672,500		7/26/2019	$525,000		**$388,836**	**$151,836**

Last two column calculations were derived using below BLVM formula.

Note: Base Lot Value Method (BLVM) Formula parameters provided by City of Portland Tax Assessors, Chris Huff for Munjoy Hill were:

- -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

APPENDIX C

72 Waterville St. City of Portland Tax Assessor Record

PARID: 017 E003001 **72 WATERVILLE ST**
SNYDER KAREN L

Parcel

Parcel ID	017 E003001
Property Location	72 WATERVILLE ST
Unit	
Living Unit	3
Land Use Code	13 - THREE FAMILY Verify legal use with the Zoning Office
Zoning	R6
Land Area (acreage)	.0735
Land Area (square footage)	3202
Notes	17-E-3 WATERVILLE ST 72 3200 SF
Utilities	2 - PUBLIC WATER 3 - PUBLIC SEWER -

Owners

Owner	SNYDER KAREN L
Address	72 WATERVILLE ST # 3
City, State, Zip	PORTLAND ME 04101
Deed Date	05/15/2015
Book	32273
Page	001

PARID: 017 E003001 **72 WATERVILLE ST**
SNYDER KAREN L

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	$381,600	$417,200	$798,800	$0	$0	$798,800
2020	$156,300	$201,400	$357,700	$0	$0	$357,700
2019	$156,300	$201,400	$357,700	$0	$0	$357,700
2018	$156,300	$201,400	$357,700	$0	$0	$357,700
2017	$156,300	$201,400	$357,700	$0	$0	$357,700
2016	$156,300	$201,400	$357,700	$0	$0	$357,700
2015	$156,300	$201,400	$357,700	$0	$0	$357,700
2014	$156,300	$201,400	$357,700	$10,000	$0	$347,700
2013	$156,300	$201,400	$357,700	$10,000	$0	$347,700
2012	$156,300	$201,400	$357,700	$10,000	$0	$347,700

ADDRESS OWNER PARCEL ID REAL PROPERTY ADVANCED SEARCH

PARID: 017 E003001 **72 WATERVILLE ST**
SNYDER KAREN L

Sales History

Date	Price	Grantee	Grantor	Book	Page
05/15/2015	$0	SNYDER KAREN L	BLUE PINE PROPERTIES LLC	32273	001
04/16/2014	$0	BLUE PINE PROPERTIES LLC	SNYDER KAREN	31447	328
06/27/2008	$450,000	SNYDER KAREN		26164	146
08/13/2004	$388,000	BAUER JOSEPH A		21667	146
04/01/1999	$0	MUNSON MARIE E & ROBERT J MUNSON SR JTS		14702	43
10/01/1994	$53,516			11698	322

017 E003001 05/15/2019

APPENDIX D

98 Cumberland Avenue. City of Portland Tax Assessor Record

PARID: 013 M005001 — 98 CUMBERLAND AVE
MACAIONE ANDREW T

Parcel

Parcel ID	013 M005001
Property Location	98 CUMBERLAND AVE
Unit	
Living Unit	3
Land Use Code	13 - THREE FAMILY Verify legal use with the Zoning Office
Zoning	R6
Land Area (acreage)	.0827
Land Area (square footage)	3602
Notes	13-M-5 CUMBERLAND AVE 98-100 3602 SF
Utilities	2 - PUBLIC WATER 3 - PUBLIC SEWER 4 - GAS

Owners

Owner	MACAIONE ANDREW T
Address	98 CUMBERLAND AVE
City, State, Zip	PORTLAND ME 04101
Deed Date	07/26/2019
Book	35835
Page	237

PARID: 013 M005001 — 98 CUMBERLAND AVE
MACAIONE ANDREW T

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	$237,200	$435,500	$672,700	$0	$0	$672,700
2020	$92,200	$212,600	$304,800	$0	$0	$304,800
2019	$92,200	$212,600	$304,800	$16,800	$0	$288,000
2018	$92,200	$212,600	$304,800	$17,800	$0	$287,000
2017	$92,200	$212,600	$304,800	$18,800	$0	$286,000
2016	$92,200	$212,600	$304,800	$15,000	$0	$289,800
2015	$92,200	$212,600	$304,800	$10,000	$0	$294,800
2014	$92,200	$212,600	$304,800	$10,000	$0	$294,800
2013	$92,200	$212,600	$304,800	$10,000	$0	$294,800
2012	$92,200	$212,600	$304,800	$10,000	$0	$294,800

PARID: 013 M005001 — 98 CUMBERLAND AVE
MACAIONE ANDREW T

Sales History

Date	Price	Grantee	Grantor	Book	Page
07/26/2019	$525,000	MACAIONE ANDREW T	BARNETT MATHEW &	35835	237
08/03/1999	$153,500	BARNETT MATHEW &		14952	129

APPENDIX E

70 Quebec St. City of Portland Tax Assessor Record

PARID: 014 C002001 **70 QUEBEC ST**
MCCULLOUGH DAVID A AND REBECCA I ROBERTS JTS

Parcel

Parcel ID	014 C002001
Property Location	70 QUEBEC ST
Unit	
Living Unit	3
Land Use Code	13 - THREE FAMILY Verify legal use with the Zoning Office
Zoning	R6
Land Area (acreage)	.079
Land Area (square footage)	3441
Notes	14-C-2 QUEBEC ST 70 3440 SF
Utilities	2 - PUBLIC WATER 3 - PUBLIC SEWER -

Owners

Owner	MCCULLOUGH DAVID A & REBECCA I ROBERTS JTS
Address	70 QUEBEC ST
City, State, Zip	PORTLAND ME 04101
Deed Date	10/22/2020
Book	37335
Page	028

PARID: 014 C002001 **70 QUEBEC ST**
MCCULLOUGH DAVID A AND REBECCA I ROBERTS JTS

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	$254,700	$466,900	$721,600	$0	$0	$721,600
2020	$108,200	$206,500	$314,700	$0	$0	$314,700
2019	$108,200	$206,500	$314,700	$0	$0	$314,700
2018	$108,200	$206,500	$314,700	$0	$0	$314,700
2017	$108,200	$206,500	$314,700	$0	$0	$314,700
2016	$108,200	$206,500	$314,700	$0	$0	$314,700
2015	$108,200	$206,500	$314,700	$0	$0	$314,700
2014	$108,200	$206,500	$314,700	$0	$0	$314,700
2013	$108,200	$206,500	$314,700	$0	$0	$314,700
2012	$108,200	$206,500	$314,700	$0	$0	$314,700

PARID: 014 C002001 **70 QUEBEC ST**
MCCULLOUGH DAVID A AND REBECCA I ROBERTS JTS

Sales History

Date	Price	Grantee	Grantor	Book	Page
10/22/2020	$740,000	MCCULLOUGH DAVID A &	KIRBY ELIZABETH &	37335	028
12/16/2019	$600,000	KIRBY ELIZABETH &	QUEBEC STREET REALTY LLC	36275	289
06/29/2007	$322,400	QUEBEC STREET REALTY LLC		25245	272
11/01/1977	$0	CHARETTE ROSALINE		4125	165

014 C002001 05/08/2019

APPENDIX F

12 North St. City of Portland Tax Assessor Record

PARID: 013 L011001 **12 NORTH ST**
SACCONE MICHAEL R JR

Parcel

Parcel ID	013 L011001
Property Location	12 NORTH ST
Unit	
Living Unit	3
Land Use Code	13 - THREE FAMILY Verify legal use with the Zoning Office
Zoning	R6
Land Area (acreage)	.0867
Land Area (square footage)	3777
Notes	13-L-11 NORTH ST 12 3776 SF
Utilities	2 - PUBLIC WATER 3 - PUBLIC SEWER 4 - GAS

Owners

Owner	SACCONE MICHAEL R JR
Address	12 NORTH ST
City, State, Zip	PORTLAND ME 04101
Deed Date	09/28/2020
Book	37240
Page	332

PARID: 013 L011001 **12 NORTH ST**
SACCONE MICHAEL R JR

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	$392,000	$381,000	$773,000	$0	$0	$773,000
2020	$108,700	$196,300	$305,000	$0	$0	$305,000
2019	$108,700	$196,300	$305,000	$0	$0	$305,000
2018	$108,700	$196,300	$305,000	$0	$0	$305,000
2017	$108,700	$196,300	$305,000	$18,800	$0	$286,200
2016	$108,700	$196,300	$305,000	$15,000	$0	$290,000
2015	$108,700	$196,300	$305,000	$10,000	$0	$295,000
2014	$108,700	$196,300	$305,000	$10,000	$0	$295,000
2013	$108,700	$196,300	$305,000	$0	$0	$305,000
2012	$108,700	$196,300	$305,000	$0	$0	$305,000

PARID: 013 L011001 **12 NORTH ST**
SACCONE MICHAEL R JR

Sales History

Date	Price	Grantee	Grantor	Book	Page
09/28/2020	$775,000	SACCONE MICHAEL R JR	LOSCHIAVO ELISE M &	37240	332
12/28/2012	$399,900	LOSCHIAVO ELISE M &	TASKER MATTHEW C &	30259	193
02/22/2008	$0	TASKER MATTHEW C &		25832	145
03/23/1999	$0			14626	285
12/01/1998	$0			14378	286
12/01/1998	$139,900	TASKER MATTHEW C		14436	241

013 L011001 05/09/2019

APPENDIX G

Additional Analysis of City of Portland Property Tax Re-Evaluation Methodology

Even though told by the Board of Assessment members in August 19, 2022 meeting that the below additional analysis is not in their "purview", it is still believed it should be applicable and should be considered in this specific appeal process since said property owner came across these irregularities when analyzing the re-evaluation results for said specific property

It is recognized by this property owner that the existing design of the City of Portland re-evaluation methodology and processes are very narrow in scope where the re-evaluation process forces the applicant to only consider only their property to appeal instead of holistically looking at the overall methodology to ensure it was consistently and correctly applied "fair and equitably" to all Portland property owners across the City. It appears the existing re-evaluation process and methodology has been designed to be non-transparent and opaque as possible, somewhat subjective, and involving a cumbersome appeal process in order to reduce the amount of property owners who attempt to apply for a property re-evaluation abatement/appeal.

It is hoped these below inconsistencies are taken into consideration and corrected in future re-evaluation processes and methodologies. The goal would be to have a re-evaluation methodology process to be more transparent and more "fair and equitable" to ALL property owners including all property types considering residential, commercial, and the tax exempt properties across the City of Portland.

APPENDIX H

Topic: Assessed Land Value Discrepancies between Districts

Observations:

1) Total Assessed Land Values in Off-Peninsula Districts (D3,D4,D5) barely increased in assessed land value in 15 years. **This implies during the re-evaluation it shows bias favoritism towards off-peninsula residential properties to under value their assessed properties**.
2) In Off-Peninsula Districts (D3,D4,D5), there are three (3) times MORE residential properties than in On-Peninsula Districts (D1 and D2) but in general have LESS total assessed land value than the On-Peninsula Districts.
3) Off-Peninsula residential property lot sizes which are mostly single-family zoning are 1 to 2 times LARGER than On-Peninsula residential properties which are medium to high density residential zoning but are extremely less in assessed land value.
4) Off-Peninsula D3 has 7% more total 2021 Assessed Land Value compared to On-Peninsula D1 but there are 3 times MORE residential properties in D3 than D1.

City of Portland Assessed Land Values Across Districts

Using 2021 City of Portland Tax Roll IDs Land Use Codes for: Single Family, 2-Unit, 3-Unit, and 4-Unit Family

District	Parcel ID (Property) Count	Lot Size Square Foot Average	Total Lot Size Square Footage	2020 Assessed Land Value Summary	2021 Assessed Land Value Summary	2020 District $/Sq Ft	2021 District $/Sq Ft	% 2021 Assessed Land Value Increase
1	1,210	7,159	8,662,036	$150,753,800	$312,981,800	$17	$36	107.6%
2	1,153	4,892	5,640,428	$161,648,100	$284,158,400	$29	$50	75.8%
3	3,616	10,884	39,356,305	$292,239,530	$334,403,600	$7	$8	14.4%
4	3,078	9,602	29,554,567	$246,081,800	$266,560,900	$8	$9	8.3%
5	3,435	11,763	40,406,595	$259,798,900	$256,281,300	$6	$6	-1.4%

Assumptions:

City of Portland Land Use Codes Used were Single Family up to 4-Family

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

PARID: 017 E003001 — 72 WATERVILLE ST

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	$381,600	$417,200	$798,800	$0	$0	$798,800
2020	$156,300	$201,400	$357,700	$0	$0	$357,700
2019	$156,300	$201,400	$357,700	$0	$0	$357,700
2018	$156,300	$201,400	$357,700	$0	$0	$357,700
2017	$156,300	$201,400	$357,700	$0	$0	$357,700
2016	$156,300	$201,400	$357,700	$0	$0	$357,700
2015	$156,300	$201,400	$357,700	$0	$0	$357,700
2014	$156,300	$201,400	$357,700	$10,000	$0	$347,700
2013	$156,300	$201,400	$357,700	$10,000	$0	$347,700
2012	$156,300	$201,400	$357,700	$10,000	$0	$347,700

D1:72 Waterville St. 3-Unit

Lot Size =3,202 sq ft:

Old Land Value Only: $49/sq ft

Old Total Value: $112/sq ft

New Land Value Only: $119/sq ft (561% inc)

New Total Value: <u>$249/sq ft (493% inc)</u>

PARID: 179 E014001 — 36 BARTLETT ST

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	$65,600	$290,000	$355,600	$25,000	$0	$330,600
2020	$65,600	$102,900	$168,500	$19,250	$0	$149,250
2019	$65,600	$102,900	$168,500	$16,800	$0	$151,700
2018	$65,600	$102,900	$168,500	$17,800	$0	$150,700
2017	$65,600	$102,900	$168,500	$18,800	$0	$149,700
2016	$65,600	$102,900	$168,500	$15,000	$0	$153,500
2015	$65,600	$102,900	$168,500	$10,000	$0	$158,500
2014	$65,600	$102,900	$168,500	$10,000	$0	$158,500
2013	$65,600	$102,900	$168,500	$10,000	$0	$158,500
2012	$65,600	$102,900	$168,500	$10,000	$0	$158,500

D5: 36 Bartlett St. – Single Family

Lot Size=8,699 sq ft

Old Land Value Only: $8/sq ft

Old Total Value: $19/sq ft

New Land Value Only: $8/sq ft (0% inc)

New Total Value: <u>$41/sq ft (115% inc)</u>

PARID: 407 H035001 — 95 MAINE AVE

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	$69,000	$304,500	$373,500	$25,000	$0	$348,500
2020	$69,000	$103,200	$172,200	$19,250	$0	$152,950
2019	$69,000	$103,200	$172,200	$16,800	$0	$155,400
2018	$69,000	$103,200	$172,200	$17,800	$0	$154,400
2017	$69,000	$103,200	$172,200	$18,800	$0	$153,400
2016	$69,000	$103,200	$172,200	$15,000	$0	$157,200
2015	$69,000	$103,200	$172,200	$10,000	$0	$162,200
2014	$69,000	$103,200	$172,200	$10,000	$0	$162,200
2013	$69,000	$103,200	$172,200	$10,000	$0	$162,200
2012	$69,000	$103,200	$172,200	$10,000	$0	$162,200

D4:95 Maine Ave.-Single Family

Lot Size =8,542 sq ft

Old Land Value Only: $8/sq ft

Old Total Value: $20/sq ft

New Land Value Only: $8/sq ft (0% inc)

New Total Value: <u>$44/sq ft (115% inc)</u>

APPENDIX I

<u>Topic: Assessed Land Value/Total Assessed Value Discrepancies Within Munjoy Hill Neighborhood/District between Land Use Codes</u>

Observations:

1) How can 126 Eastern Promenade which is a 5-unit property with a lot size of 9,444 SF on Eastern Promenade with unobstructed ocean views have a Total Assessed Land Value LESS than a 2,596 SF lot on Waterville St with no ocean views?
2) How can126 Eastern Promenade which is a 5-unit property on Eastern Promenade with a lot size of 9,444 SF with unobstructed ocean views be assessed at $949,900 and a 3-unit on Waterville St with a lot size of 3,202 SF be valued at $798,800?
3) Why wasn't 126 Eastern Promenade assessed at $1.9million dollars instead of $949,000 when it was sold in 12/2020 which was BEFORE the sale comparable cut-off which was 4/1/2021? This property is paying only 50% property taxes of what it should be.

2015 R6 Zone "Loosened" so when sold in 2016 was "re-valuated" to "market"

PARID: 017 E003001 — 72 WATERVILLE ST

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	$381,600	$417,200	$798,800	$0	$0	$798,800
2020	$156,300	$201,400	$357,700	$0	$0	$357,700
2019	$156,300	$201,400	$357,700	$0	$0	$357,700
2018	$156,300	$201,400	$357,700	$0	$0	$357,700
2017	$156,300	$201,400	$357,700	$0	$0	$357,700
2016	$156,300	$201,400	$357,700	$0	$0	$357,700
2015	$156,300	$201,400	$357,700	$0	$0	$357,700
2014	$156,300	$201,400	$357,700	$10,000	$0	$347,700
2013	$156,300	$201,400	$357,700	$10,000	$0	$347,700
2012	$156,300	$201,400	$357,700	$10,000	$0	$347,700

D1:72 Waterville St.   3-Unit

Lot Size =3,202 sq ft:

Old Land Value Only: $49/sq ft

Old Total Value: $112/sq ft

New Land Value Only: $119/sq ft (561% inc)

New Total Value: <u>$249/sq ft (493% inc)</u>

PARID: 003 C003001 — 126 EASTERN PROMENADE

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
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

D1:126 Eastern Promenade- 5-Unit

Lot Size=9,444 sq ft:

Old Land Value Only: $14/sq ft

Old Total Value: $31/sq ft

New Land Value Only: $29/sq ft (107%inc)

Total Value Value: <u>$101/sq ft (226% inc)</u>

Note: Sold for $1.9 million in 12/2020

PARID: 016 I008001 — 49 WATERVILLE ST

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	[illegible]	$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	[illegible]	$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

D1:49 Waterville St.- Vacant Lot

Lot Size =2,596 sq ft

Old Land Value Only: $60/sq ft

Old Total Value: $60/sq ft

Land Value Only: $143/sq ft (138% inc)

Total Value: <u>$143/sq ft (138%)</u>

Page **14** of **17**

APPENDIX J

<u>Topic: Assessed Land Values Between Land Use Codes Within Munjoy Hill Neighborhood/District ON THE SAME STREET</u>

Observations:

1) There are discrepancies and inconsistencies in how property assessed land values were calculated on the same street.

PARID: 016 I008001 — 49 WATERVILLE ST

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

Lot Size =2,596 sq ft
Land Use Code: 14-Vacant Lot
Old Land Value Only: $60/sq ft
New Land Value Only: $143/sq ft (139% increase)

PARID: 016 H008001 — 67 WATERVILLE ST

H

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	$23,800	$1,000	$24,800	$0	$0	$24,800
2020	$16,100	$1,700	$17,800	$0	$0	$17,800
2019	$16,100	$1,700	$17,800	$0	$0	$17,800
2018	$16,100	$1,700	$17,800	$0	$0	$17,800
2017	$16,100	$1,700	$17,800	$0	$0	$17,800
2016	$16,100	$1,700	$17,800	$0	$0	$17,800
2015	$16,100	$1,700	$17,800	$0	$0	$17,800
2014	$16,100	$1,700	$17,800	$0	$0	$17,800
2013	$16,100	$1,700	$17,800	$0	$0	$17,800
2012	$16,100	$1,700	$17,800	$0	$0	$17,800

Lot Size =2,644 sq ft
Land Use Code: 19-Auxilary Buildings (aka shed on lot)
Old Land Value Only: $6/sq ft
New Land Value Only: $7/sq ft <u>(48% increase)</u>

PARID: 016 H007001 — 73 WATERVILLE S

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxab Valu
2021	$378,700	$282,700	$661,400	$25,000	$0	$636,40
2020	$107,500	$111,500	$219,000	$19,250	$0	$199,75
2019	$107,500	$111,500	$219,000	$16,800	$0	$202,20
2018	$107,500	$111,500	$219,000	$17,800	$0	$201,20
2017	$107,500	$111,500	$219,000	$18,800	$0	$200,20
2016	$107,500	$111,500	$219,000	$15,000	$0	$204,00
2015	$107,500	$111,500	$219,000	$10,000	$0	$209,00
2014	$107,500	$111,500	$219,000	$10,000	$0	$209,00
2013	$107,500	$111,500	$219,000	$10,000	$0	$209,00
2012	$107,500	$111,500	$219,000	$10,000	$0	$209,00

Lot Size =3,040 sq ft
Land Use Code: 13-3 Family
Old Land Value Only: $35/sq ft
New Land Value Only: $125/sq ft <u>(254% increase)</u>

APPENDIX K

Topic: Under Assessed Land Use Code of Auxiliary Buildings on Munjoy Hill Neighborhood

Observations:

1) Under Assessed Land Use Code of Auxlilary buildings are paying half of what they should be paying in property taxes. Land Use code of 19-Auxuilary needs to be ASSESSED accurately and treated like any other buildable lot on Munjoy Hill no matter if it was vacant, had a building, or a shed on it.
2) The Munjoy Hill land use of auxiliary properties assessed property values were extremely under assessed valued when comparing this land use code to the other residential land use codes which are: single family up to 4 unit land use codes.
   For example,
   67 Waterville St property is 2,644 sq ft and across the street and has an assessed land value of $23,800.
   72 Waterville St. property of 3,202 sq ft lot have an assessed land value of$381,600.

WP	District	Precinct	parcelID	address	landUse1	landUse	acreage	LotSqFt	Assessed Land Value 2020	building20	Total Assessed Value 2020	Assessed Land Value 2021	building21	Total Assessed Value 2021	PropertyTax2021
1-1	1	1	012 F01000	9 E COVE ST	19	19 - AUXILIARY BUILDINGS	0.0647	**2,818**	**$17,200**	$6,400	$23,600	**$25,400**	$4,600	$30,000	**$405**
1-1	1	1	013 L00900	40 CUMBERLAND AVE	19	19 - AUXILIARY BUILDINGS	0.0604	**2,631**	**$74,800**	$13,000	$87,800	**$23,700**	$12,000	$35,900	**$484**
1-1	1	1	015 C00200	290 EASTERN PROMENADE	19	19 - AUXILIARY BUILDINGS	0.1024	**4,461**	**$82,300**	$28,300	$110,600	**$262,800**	$29,000	$291,800	**$3,936**
1-1	1	1	016 H0080C	67 WATERVILLE ST	19	19 - AUXILIARY BUILDINGS	0.0607	**2,644**	**$16,100**	$1,700	$17,800	**$23,800**	$1,000	$24,800	**$335**
1-1	1	1	372 A0150C	1723 WASHINGTON AVE	19	19 - AUXILIARY BUILDINGS	1.0934	**47,629**	**$20,200**	$400	$20,600	**$19,100**	$400	$19,500	**$263**

APPENDIX L

Topic: Tax Roll Data Sample Used for Additional Analysis

Data Sample Used:

- Total City of Portland Tax Assessor 2021 Tax Roll records = **24,556 records**
- This analysis used City of Portland 2021 Tax Roll records of: **22,796 records (93% of total City of Portland tax roll records)**
- Therefore, the following conclusions will have a high degree of confidence.

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