



Board of Assessment Review

Friday, August 19, 2022, 8:00 AM

Meeting Minutes

Approved on September 9, 2022

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 O'Toole'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 his 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.