City of Portland

Board of Assessment Review September 16, 2022 9:00 a.m.

Stephen Bither, Chair, and Barbara Brewer

Friday, September 16, 2022 at 9:00 AM

REMOTE ACCESS INFORMATION:
You are invited to a Zoom webinar.
When: Sep 16, 2022 09:00 AM Eastern Time (US and Canada)
Topic: Board of Assessment Review

Please click the link below to join the webinar:
https://portlandmaine-gov.zoom.us/j/86550927137?pwd=VzY2SEcrcWpESFFady9UOVh6bHo2QT09
Passcode: 711486
Or One tap mobile :
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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 +1 669 444 9171 or +1 669 900 6833 or +1 719 359 4580 or +1 253 215 8782 or +1 346 248 7799 or +1 386 347 5053 or +1 564 217 2000
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For public comment via Zoom, you will need to use the "raise your hand" feature. To raise your hand via the telephone, please hit *9. You will be unmuted by the host when it is time for public comment.

1. Approve the minutes of the September 9, 2022 Board of Assessment Review Meeting
2. Approval of Decision on the Appeal from Patricia Bleech, 24 Willis Street
   a. Attached.
3. Approval of Decision on the Appeal from Karen Snyder, 72 Waterville Street
   a. Attached.
4. Next Meeting: October 21, 2022 at 9:00 a.m.
5. Adjournment

CITY OF PORTLAND, MAINE
BOARD OF ASSESSMENT REVIEW
DECISION ON APPEAL OF PATRICIA BLEECH
24 WILLIS STREET

On August 19, 2022, the Portland Board of Assessment held a hearing on the Appeal of Patricia Bleech, for property located at 24 Willis Street.

Ms. Bleech testified and presented exhibits. The Assistant Assessor, Mr. Martin, also testified and presented exhibits.

The timing of the hearing after the appeal was within statutory guidelines.

The City Assessor placed an assessed value on the property of $389,000.
Ms. Bleech's opinion of current value was $275,000.

In her Application for Abatement, Ms. Bleech stated as reasons for abatement:

1. Recent sales data does not support FX22 assessment values.
2. Taxable lot sizes do not match legal descriptions.
3. Property values on Munjoy Hill were artificially inflated.

The Assessor provided responses to the stated reasons, including comparable sales results.

It is the burden of the Taxpayer to prove that the determination by the Assessor is "manifestly wrong." *Terfloth v. Town of Scarborough*, 2014 ME 57; 90 A.3d 1131.

After the hearing, the Board voted to accept a reduction in value to $374,200. Subsequently, Ms. Bleech, by email, stated that she had not received the Assessor's response until the day of the hearing and requested a reconsideration of the appeal.

At a meeting of the Board on September 9, 2022, the Board voted 2-0 to reconsider the appeal and to consider information submitted in rebuttal to the Assessor's response.

Ms. Bleech did not present an appraisal or opinion of value from a real estate professional to support her appeal.

The issue of lot size had been resolved.

Ms. Bleech argued that there was a disparity in the "land" portion of the assessed value of her property from that of other properties on and off Munjoy Hill such that the land portion of her assessment, arrived at by the Base Lot Value Method, was greater than that of some of those other properties. However, "Impeachment of the assessor's methodology alone is insufficient to meet" the taxpayer's burden to show the assessment is "manifestly wrong" – the taxpayer also must show the property is overvalued. *Yusem*

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v. Town of Raymond, 2001 ME 61, 769 A.2d 865. It is the total assessed value of the property that controls. As long as the overall assessed value is not "manifestly wrong," the taxpayer has not met their burden of proof. *Roberts v. Town of Southwest Harbor,* 2004 ME 132, 861 A.2d 617.

The fact that property values had risen on Munjoy Hill is not a basis for showing that the assessed value is "manifestly wrong." It is not within the scope of the Board of Assessment Review to address overall property values or the impact of zoning restrictions in an area of the city. The methodology employed by Tyler Technologies is also outside of the scope of the Board's review, unless it could be shown that this particular assessment "necessarily resulted" in unjust discrimination against the subject property in comparison to other similarly situated properties. *Moser v. Town of Phippsburg*, 553 A.2d 1249, 1250 (Me. 1989).

The Assessor reviewed the information about the property and further reduced the assessed value to $370,400. The Taxpayer failed to demonstrate that at this assessed value, her property was overvalued.

Therefore, the Taxpayer having failed to prove that the Assessor's value is "manifestly wrong," the Board voted 2-0 to accept the Assessor's revised valuation, but to deny the Taxpayer's claim for further reduction in value.

ABATEMENT GRANTED TO $370,400.

DATE:

BOARD OF ASSESSMENT REVIEW

By: ___________________________________
Stephen Bither, Chair

By: ___________________________________
Barbara Brewer, Member

NOTICE OF APPEAL RIGHTS

A party may appeal this decision to the Superior Court of Cumberland County in accordance with 36 MRS §843 and Rule 80B of the Maine Rules of Civil Procedure.

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CITY OF PORTLAND, MAINE
BOARD OF ASSESSMENT REVIEW
DECISION ON APPEAL OF KAREN SNYDER
72 Waterville Street

On August 19, 2022, the Portland Board of Assessment held a hearing on the Appeal of Karen Snyder, for property located at 72 Waterville Street.

Ms. Snyder testified and presented exhibits. The Assistant Assessor, Mr. Martin, also testified and presented exhibits.

The timing of the hearing after the appeal was within statutory guidelines.

The City Assessor placed an assessed value on the property of $798,000.
Ms. Bleech’s opinion of current value was $649,185.

In her Application for Abatement, Ms. Snyder stated several reasons for abatement, including criticism of the entire process employed to conduct the mass assessment. The Board determined that matters involving Tyler Technologies, or the overall values of properties on Munjoy Hill were outside of the scope of the Board’s review of the Assessor’s stated value.

It is the burden of the Taxpayer to prove that the determination by the Assessor is “manifestly wrong.” *Terfloth v. Town of Scarborough*, 2014 ME 57; 90 A.3d 1131.

After the hearing, the Board voted to deny the abatement. Subsequently, Ms. Snyder, by email, stated that she had not received the Assessor’s response until the day of the hearing and requested a reconsideration of the appeal.

At a meeting of the Board on August 25, 2022, the Board voted 2-0 to reconsider the appeal and to consider information submitted in rebuttal to the Assessor’s response at its September 9, 2022 meeting.

At the Board's September 9, 2022 meeting, Ms. Snyder did not present an appraisal or opinion of value from a real estate professional to support her appeal.

Ms. Snyder argued that there was a disparity in the “land” portion of the assessed value of her property from that of other properties on and off Munjoy Hill such that the land portion of her assessment, arrived at by the Base Lot Value Method, was greater than that of some of those other properties. However, “Impeachment of the assessor’s methodology alone is insufficient to meet” the taxpayer’s burden to show the assessment is “manifestly wrong” – the taxpayer also must show the property is overvalued. *Yusem v. Town of Raymond*, 2001 ME 61, 769 A.2d 865. It is the total assessed value of the property that controls. As long as the overall assessed value is not “manifestly wrong,” the taxpayer has not met their burden of proof. *Roberts v. Town of Southwest Harbor*, 2004 ME 132, 861 A.2d 617.

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The fact that property values had risen on Munjoy Hill is not a basis for showing that the assessed value is "manifestly wrong." It is not within the scope of the Board of Assessment Review to address overall property values or the impact of zoning restrictions in an area of the City.

The Taxpayer failed to demonstrate that at the assessed value of $798,000, her property was overvalued.

Therefore, the Taxpayer having failed to prove that the Assessor's value is "manifestly wrong," the Board voted 2-0 to deny the Taxpayer's appeal.

DATE:

BOARD OF ASSESSMENT REVIEW

By: ___________________________________
Stephen Bither, Chair

By: ___________________________________
Barbara Brewer, Member

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