City of Portland
Board of Assessment Review Hearing

Stephen Bither, Chair,
Board Member Barbara Brewer
Friday, December 16, 2022 at 9:00 AM

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).

REMOTE ACCESS INFORMATION:

The City Manager Search Subcommittee will conduct this meeting remotely via Zoom pursuant to the Remote Meeting Policy adopted by the Portland City Council. Allow your computer to install the free Zoom app to get the best meeting experience. If you are not able to attend live either in person or via Zoom, a recording will be available in the Agenda Center following the meeting.

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.

You are invited to a Zoom webinar.
When: Dec 9, 2022 09:00 AM Eastern Time (US and Canada)
Topic: Board of Assessment Review Hearing

Please click the link below to join the webinar:
https://portlandmaine-gov.zoom.us/j/89207109592
Or One tap mobile :
US: +13092053325,,89207109592# or +13126266799,,89207109592#
Or Telephone:
Dial(for higher quality, dial a number based on your current location):
US: +1 309 205 3325 or +1 312 626 6799 or +1 646 931 3860 or +1 929 205 6099 or +1 301 715 8592 or +1 305 224 1968 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 669 444 9171 or +1 669 900 6833 or +1 689 278 1000 or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 360 209 5623
Webinar ID: 892 0710 9592
International numbers available: https://portlandmaine-gov.zoom.us/u/kbyFESP4yp

1. Approve minutes of October 21, 2022 Board of Assessment Review Hearing
   a. Attached.
2. Appeal on Behalf of Albany Road- Portland, LLC Re: 100 Middle Street A and B

   a. Attorney David Silk represents the property owner, Albany Road-Portland, LLC. Since the appeal was submitted, the applicant has worked with the City Assessor's Office and they have arrived at a mutually agreeable assessment of these properties. Please see the attached emails in confirmation of this. The Board of Assessment Review may move to dismiss the appeal.

3. Appeal on behalf of 49 Dartmouth, LLC Re: 49 Dartmouth Street

   a. Attorney Sally Daggett represents the property owner of 49 Dartmouth Street. She and the Assessor's Department have agreed to a changed assessment, and she has withdrawn her appeal. Please see her letter attached in the back-up material.

4. Approve written decision for appeal from Carol Pike, owner of 453 St. John Street

   a. Decision attached.

5. Next Meeting: DATE

6. Adjournment

Board of Assessment Review

Friday, October 21, 2022, 9:00 AM
Meeting Minutes

Stephen Bither
Barbara Brewer

The remote meeting convened at 9:00 a.m. on October 21, 2022 by Zoom technology.

Attendees: Board members Stephen Bither, chair, and Barbara Brewer, board secretary Nancy English, Attorney Jim Katsiaficas representing the Board, Gynt Grube, Assistant City Assessor, John Valente, Attorney David Kalin, and Drew Manlove, representing the Assessor's Office, and Appellant Carol Pike. One attendee, a Mr. Merrill, also was present.

Board Chair Bither asked for a motion to approve the minutes of the September 30, 2022 Board of Assessment Review hearing. Board Member Brewer moved to approve and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

Attorney Sally Daggett, representing 49 Dartmouth, LLC for its appeal of the assessments of 49 Dartmouth Street, requested an additional postponement of its appeal till December 9, 2022 to allow more time to discuss the issue with the Assessor's Office. Board member Brewer moved that the additional postponement, made by an October 4, 2022 email attached to these minutes, be accepted and that a new hearing date be set on December 9, 2022, and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

Attorney David Silk, representing Albany Road-Portland, LLC for its appeal of the assessments of 100 Middle Street A and B, agreed to an additional postponement of its appeal because of other personnel conflicts with a proposed hearing date of October 28, 2022. Board member Brewer moved that the additional postponement to January 13, 2023, made by an October 13, 2022 email attached to these minutes, be accepted and that a new hearing date set on December 9, 2022 be approved and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

Signed agreements requesting the withdrawal of the appeals for Lafayette Portland, LLC and Lafayette Portland West, LLC, were received the morning of this hearing and are attached to these minutes. Stephen Bither offered a motion to dismiss these appeals with prejudice, which was seconded by Barbara Brewer, and the motion was approved by a roll call vote of 2-0.

A signed agreement requesting the withdrawal of the appeal for Unifirst Corporation was received the morning of this hearing and is attached to these minutes. Stephen Bither offered a motion to dismiss this appeal with prejudice, which was seconded by Barbara Brewer, and the motion was approved by a roll call vote of 2-0.

Patrick O'Toole had left a voice message with the Portland Office of Corporation Counsel in the afternoon of October 20, 2022, stating that he would not pursue his appeal of the assessment of 57 Park Street at a hearing by the Board. Board Member Brewer moved to accept the withdrawal of Mr. O'Toole's appeal, which had been postponed at the September 16, 2022 Board of Assessment Review Hearing, and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0.

Appeal of Carol Pike for Assessment of 453 St. John Street

Chair Stephen Bither began the hearing for Carol Pike's appeal by setting out the process of hearing the appeal. He also confirmed that the Assessor's valuation of the property she was appealing was $560,900, and that Ms. Pike was seeking a reduction to $501,530.

Ms. Pike introduced her appeal with comparisons to abutter property values, and a question about property cards in the Assessor response to her appeal from the Tyler Technology system for comparable values that did not have actual closing prices.

Attorney Kalin introduced Drew Manlove, who presented the Assessor's response and who explained that the closing values in the property cards represented the "time-adjusted sales price" that took into account the increases in value that had been taking place in the City of Portland, calculated to the revaluation date of December 21, 2020. He also described the calculation of value, which his company had based on age, depreciation, cost of replacement as well as market values, and more. Gynt Grube, Assistant Assessor, said that 4-family properties were at a premium at the time of the citywide revaluation.

Ms. Pike responded and Drew Manlove responded to additional questions.

Chair Bither opened the hearing to public comment and the attendee said he had no comment. The public comment period was closed.

Chair Bither closed the hearing at 10:13 a.m. Barbara Brewer started the discussion by saying she saw no reason that the property would not sell for the new value assigned by the Assessor. Chair Bither was in agreement.

Board member Brewer moved that the appeal of the assessment of 453 St. John be denied and Chair Bither seconded the motion, which was approved by a roll call vote of 2-0. A written, signed decision will follow.

Adjourn

Board Member Brewer moved and Chair Bither seconded the motion to adjourn, passed by a roll call vote of 2-0. Meeting adjourned at10:16 a.m.

Nancy English <nle@portlandmaine.gov>

Appeal for 49 Dartmouth, LLC

1 message

Sally J. Daggett <SDaggett@jensenbaird.com> Tue, Oct 4, 2022 at 3:07 PM
To: Nancy English <nle@portlandmaine.gov>
Cc: Michael Goldman <mig@portlandmaine.gov>

Hi Nancy, I received your calendar invite about a Board of Assessment Review hearing on October 21, 2022 regarding 49 Dartmouth, LLC's tax abatement appeal. We were asked to get the Assistant Assessor some additional information that may or may not resolve this appeal, which we have done, but we are still waiting for a response from the Assessor's Office. I ask that the hearing be postponed until we hear back from the Assessor's Office. The Board of Assessment Review may consider 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, December 9, 2022**. Thanks, Sally

Sally J. Daggett, Esq.

JENSEN BAIRD
ATTORNEYS AT LAW

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

Nancy English <nle@portlandmaine.gov>

FW: Board of Assessment Review Hearing August 12, 2022 1:00 p.m.
1 message

David Silk <DSilk@curtisthaxter.com> Mon, Oct 17, 2022 at 10:53 AM
To: Nancy English <nle@portlandmaine.gov>
Cc: Mark Murphy <mmurphy@markmurphylaw.com>, Julie Washburn <JWashburn@curtisthaxter.com>

Hi Nancy: With the hearing set for later this month postponed I am using this older email thread to update the taxpayer's agreement in writing to say that the taxpayer agrees to extend the deadline for the Board to act until January 13, 2023.

It looks like one of the December dates will be best for us but I will confirm shortly.
David

From: David Silk
Sent: Friday, July 8, 2022 2:55 PM
To: Nancy English <nle@portlandmaine.gov>
Cc: Julie Washburn <JWashburn@curtisthaxter.com>
Subject: RE: Board of Assessment Review Hearing August 12, 2022 1:00 p.m.

Hi Nancy: I will be requesting formally on Monday by letter to postpone the hearing. I will be unavailable on the 12th and ask that it be rescheduled to a later date, sometime in October. I will be out of the office from August 12th until October 3rd. The taxpayer agrees to extend the 60 day deadline for the Board to act until November 1, 2022. I will email you a letter on Monday. David

From: Nancy English <nle@portlandmaine.gov>
Sent: Friday, July 8, 2022 2:49 PM
To: Brent Martin <bmartin@portlandmaine.gov>; Michael Goldman <mig@portlandmaine.gov>; Kratt, Todd <tkratt@dmainc.com>; David Silk <DSilk@curtisthaxter.com>; Jim Katsiaficas <jkatsiaficas@perkinsthompson.com>; Stephen Bither <bitherlaw@gmail.com>; Barbara Brewer <brewerchabot@gmail.com>
Subject: Board of Assessment Review Hearing August 12, 2022 1:00 p.m.

Hello,

I have published an agenda for this hearing that will be subject to updates. Please find it here:

https://portlandme.civicclerk.com/Web/Player.aspx?id=4039&key=-1&mod=-1&mk=-1&nov=0

Let me know if you have any difficulties accessing it. Thank you all.

Nancy

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

207-874-8480

AN EXTENSION OF YOUR TAX DEPARTMENT

October 21, 2022

Board of Assessment Review
City of Portland
389 Congress Street
Portland, ME 04101

Re: Application for Abatement of Property Taxes; Lafayette Portland LLC; 88 Spring Street & 40 Spring Street

Dear Chairman Bither:

We represent Lafayette Portland, LLC in connection with an Application for Abatement of Property Taxes dated March 11, 2022, regarding properties located at 40 and 88 Spring Street. The hearing in this appeal was scheduled for October 21st, 2022. We have now reached an agreement with the Assessor's Office to settle our abatement request, so the Board may dismiss this FY2022 appeal with prejudice. Thank you for your attention to this matter.

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

AN EXTENSION OF YOUR TAX DEPARTMENT

October 21, 2022

Board of Assessment Review
City of Portland
389 Congress Street
Portland, ME 04101

Re: Application for Abatement of Property Taxes; Lafayette Portland West LLC; 81 Riverside Street

Dear Chairman Bither:

I represent Lafayette Portland West, LLC in connection with an Application for Abatement of Property Taxes dated March 11, 2022, regarding property located 81 Riverside Street. The hearing in this appeal was scheduled for October 21st, 2022. We have now reached an agreement with the Assessor's Office to settle our abatement request, so the Board may dismiss this FY2022 appeal with prejudice. Thank you for your attention to this matter.

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

DMA - DuCharme, McMillen & Associates, Inc. | DMAinc.com
205 Portland Street, Suite 200 | Boston, MA 02114 | 617-798-2840 | Fax: 617-671-0406

AN EXTENSION OF YOUR TAX DEPARTMENT

October 21, 2022

Board of Assessment Review
City of Portland
389 Congress Street
Portland, ME 04101

Re: Application for Abatement of Property Taxes; Unifirst Corporation; 414 Riverside Industrial Parkway

Dear Chairman Bither:

We represent Unifirst Corporation in connection with an Application for Abatement of Property Taxes dated March 11, 2022, regarding property located 414 Riverside Industrial Parkway. The hearing in this appeal was scheduled for October 21st, 2022. We have now reached an agreement with the Assessor's Office to settle our abatement request, so the Board may dismiss this FY2022 appeal with prejudice. Thank you for your attention to this matter.

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

CURTIS THAXTER
ATTORNEYS AT LAW

ONE CANAL PLAZA, SUITE 1000, P.O. BOX 7320, PORTLAND, ME 04112-7320
TEL: 207.774.9000 • FAX 207.775.0612 • www.curtisthaxter.com

David P. Silk, Esq.
dsilk@curtisthaxter.com

RECEIVED
JUN 28 2022
By

June 28, 2022

VIA HAND DELIVERY

City of Portland
Board of Assessment Review
c/o Nancy English, Board Secretary
389 Congress Street, Room 115
Portland, Maine 04101

City of Portland
c/o Christopher A. Huff, Assessor
389 Congress Street, Room 115
Portland, Maine 04101

RE: Applicant: Albany Road-Portland LLC
Property: 100 Middle Street A
Chart/Block/Lot Number: 029 E006001

Dear Board of Assessment Review and Assessor Huff:

Enclosed please find a Board of Assessment Review Application For Abatement Of Property Taxes of Albany Road-Portland LLC.

If you have any questions regarding the abatement request, please feel free to call me.

Sincerely,

David P. Silk

DPS/jvw
Enclosures
Copy to: Mark Murphy, Esq. (mmurphy@markmurphylaw.com)

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: Albany Road-Portland LLC

2. Address of Applicant: c/o Mark Murphy Law Offices, LLC, 30 Walpole Street, Norwood, MA 02062

3. Telephone number: 781 762-0088

4. Name and address of attorney, if any: David P. Silk, Esq., Curtis Thaxter, 1 Canal Plaza, St. 1000, Portland, ME 04101

5. Location of property: 100 Middle Street A

   Chart, Block, Lot Number: 029 E006001 Account Number ______

6. Assessed value of real estate: $24,179,400

7. Assessed value of personal property: $______

8. Assessment year for which abatement is requested: 2022 Date of Assessor's decision Deemed denied on 5/7/22

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

Land	$		Personal Property	$
Building	$			
TOTAL:	$		TOTAL	$

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

    See Attached

11. Estimated time for your presentation at the hearing: 90 minutes / combined

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.

June 28, 2022
Date

Signature of Applicant
David P. Silk, Bar No. 3136
Attorney for Applicant

This application must be signed.

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

EXHIBIT A

100 Middle Street A (029 E006001)

The subject property is a 0.77 acre parcel improved with a 157,239 sf office building constructed in 1987. The assessment is $24,179,400. Based on income approach to value, the owner estimates the value of the fee simple interest in the property to be $20,900,000. The owner respectfully requests that the assessment be adjusted accordingly. The owner reserves the right to have an independent expert determine the market value of the fee simple interest in the property.

CURTIS THAXTER
ATTORNEYS AT LAW

ONE CANAL PLAZA, SUITE 1000, P.O. BOX 7320, PORTLAND, ME 04112-7320
TEL: 207.774.9000 • FAX 207.775.0612 • www.curtisthaxter.com

RECEIVED
JUN 28 2022
By

David P. Silk, Esq.
dsilk@curtisthaxter.com

June 28, 2022

VIA HAND DELIVERY

City of Portland
Board of Assessment Review
c/o Nancy English, Board Secretary
389 Congress Street, Room 115
Portland, Maine 04101

City of Portland
c/o Christopher A. Huff, Assessor
389 Congress Street, Room 115
Portland, Maine 04101

RE: Applicant: Albany Road-Portland LLC
Property: 100 Middle Street B
Chart/Block/Lot Number: 029 E026001

Dear Board of Assessment Review and Assessor Huff:

Enclosed please find a Board of Assessment Review Application For Abatement Of Property Taxes of Albany Road-Portland LLC.

If you have any questions regarding the abatement request, please feel free to call me.

Sincerely,

David P. Silk

DPS/jvw
Enclosures
Copy to: Mark Murphy, Esq. (mmurphy@markmurphylaw.com)

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: Albany Road-Portland LLC

2. Address of Applicant: c/o Mark Murphy Law Offices, LLC, 30 Walpole Street, Norwood, MA 02062

3. Telephone number: 781 762-0088

4. Name and address of attorney, if any: David P. Silk, Esq., Curtis Thaxter, 1 Canal Plaza, St. 1000, Portland, ME 04101

5. Location of property: 100 Middle Street B

   Chart, Block, Lot Number: 029 E026001 Account Number ______

6. Assessed value of real estate: $22,842,600

7. Assessed value of personal property: $______

8. Assessment year for which abatement is requested: 2022 Date of Assessor's decision Deemed denied on 5/7/22

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

Land	$		Personal Property	$
Building	$			
TOTAL:	$		TOTAL	$

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

    See Attached

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

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.

June 28, 2022
Date

[signature]
Signature of Applicant
David P. Silk, Bar No. 3136
Attorney for Applicant

This application must be signed.

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

EXHIBIT A

100 Middle Street B (029 E026001)

The subject property is a 0.818 acre parcel improved with a 147,863 sf office building constructed in 1987. The assessment is $22,842,600. Based on income approach to value, the owner estimates the value of the fee simple interest in the property to be $20,100,000. The owner respectfully requests that the assessment be adjusted accordingly. The owner reserves the right to have an independent expert determine the market value of the fee simple interest in the property.

CURTIS THAXTER
ATTORNEYS AT LAW

ONE CANAL PLAZA, SUITE 1000, P.O. BOX 7320, PORTLAND, ME 04112-7320
TEL: 207.774.9000 • FAX 207.775.0612 • www.curtisthaxter.com

David P. Silk, Esq.
dsilk@curtisthaxter.com

July 8, 2022

nle@portlandmaine.gov
City of Portland
Board of Assessment Review
c/o Nancy English, Board Secretary
389 Congress Street, Room 115
Portland, Maine 04101

RE: Applicant: Albany Road-Portland LLC
Property: 100 Middle Street A
Chart/Block/Lot Number: 029 E006001

Applicant: Albany Road-Portland LLC
Property: 100 Middle Street B
Chart/Block/Lot Number: 029 E026001

Dear Nancy:

Albany Road-Portland LLC filed its two applications to the Board of Assessment Review on June 28, 2022. Pursuant to 36 M.R.S. § 843(1), and due to my unavailability, the applicant respectfully requests the Board schedule a hearing in these matters after October 11, 2022 and agrees to extend the period of time for the Board to act and issue a written decision until December 1, 2022.

If you have any questions regarding this request, please feel free to call me.

Sincerely,

David P. Silk

DPS/jvw
Enclosures
Copy to: Mark Murphy, Esq. (mmurphy@markmurphylaw.com)

RE: Appeal for 100 Middle Street A & B from Albany Road-Portland, LLC

1 message

Leah B. Rachin <LRachin@dwmlaw.com> Mon, Dec 5, 2022 at 11:57 AM
To: "James N. Katsiaficas" <jkatsiaficas@perkinsthompson.com>, David Silk <DSilk@curtisthaxter.com>, Nancy English <nle@portlandmaine.gov>
Cc: Mark Murphy <mmurphy@markmurphylaw.com>

Jim,

Is my representation, on the City's behalf, that the City joins in the request for this matter to be withdrawn from the agenda sufficient? If so, please consider this email to constitute such notice on the City's behalf.

Thanks,

Leah

From: James N. Katsiaficas <jkatsiaficas@perkinsthompson.com>
Sent: Monday, December 5, 2022 10:52 AM
To: David Silk <DSilk@curtisthaxter.com>; Nancy English <nle@portlandmaine.gov>
Cc: Mark Murphy <mmurphy@markmurphylaw.com>; Leah B. Rachin <LRachin@dwmlaw.com>
Subject: RE: Appeal for 100 Middle Street A & B from Albany Road-Portland, LLC

Hi David,

I think your email is sufficient to constitute notice that the City and taxpayer have reached agreement and that the taxpayer is withdrawing its two appeals.

I don't think anything more is needed from the taxpayer, but it would be helpful to know that the City/Assessor agrees with/joins in your email.

All parties should note that this matter will remain on the agenda for Friday in order for the BOAR to vote to grant dismissal of the withdrawn appeals without costs and attorney's fees.

Thanks ,

Jim

From: David Silk <DSilk@curtisthaxter.com>
Sent: Monday, December 5, 2022 10:43 AM
To: Nancy English <nle@portlandmaine.gov>; James N. Katsiaficas <jkatsiaficas@perkinsthompson.com>
Cc: Mark Murphy <mmurphy@markmurphylaw.com>; Leah B. Rachin <LRachin@dwmlaw.com>
Subject: RE: Appeal for 100 Middle Street A & B from Albany Road-Portland, LLC

Hi Nancy and Jim: The parties have resolved the above appeal set for hearing on Dec. 9. As part of the resolution, the taxpayer has agreed to withdraw the appeals without costs and no longer contest the FY 22 assessments. If you need something beyond this email as signifying the taxpayer Albany Road-Portland, LLC hereby withdraws the two pending appeals for 100 Middle Street A & B please let me know. Thank you.
David Silk

David P. Silk, Esq.

dsilk@curtisthaxter.com

Click Here to send files securely

CURTIS THAXTER

ATTORNEYS AT LAW

One Canal Plaza, Suite 1000, Portland, ME 04101

P.O. Box 7320, Portland, ME 04112-7320

TEL: 207-774-9000, Ext. 220

DIRECT 207-253-0720

FAX: 207-775-0612

www.curtisthaxter.com

From: Nancy English <nle@portlandmaine.gov>
Sent: Friday, October 21, 2022 4:04 PM
To: David Silk <DSilk@curtisthaxter.com>
Cc: Mark Murphy <mmurphy@markmurphylaw.com>; Julie Washburn <JWashburn@curtisthaxter.com>
Subject: Re: Appeal for 100 Middle Street A & B from Albany Road-Portland, LLC

Hello David,

To confirm, the Board of Assessment Review has set the hearing at which the appeal for 100 Middle Street A & B will be heard for December 9, 2022 at 9:00 a.m. by Zoom.

Thank you.

Nancy

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

207-874-8480

On Mon, Oct 17, 2022 at 11:06 AM David Silk <DSilk@curtisthaxter.com> wrote:

> Hi Nancy: 12/9 will work at our end. I will wait for confirmation from you. Thank you. David
>
> **From:** Nancy English <nle@portlandmaine.gov>
> **Sent:** Friday, October 14, 2022 12:29 PM
> **To:** David Silk <DSilk@curtisthaxter.com>
> **Cc:** Mark Murphy <mmurphy@markmurphylaw.com>; Julie Washburn <JWashburn@curtisthaxter.com>
> **Subject:** Re: Appeal for 100 Middle Street A & B from Albany Road-Portland, LLC
>
> Yes, by Zoom. Thank you, David.
>
> Nancy English, Paralegal
> Corporation Counsel Office
> 389 Congress Street, Room 211
> Portland, Maine 04101
>
> 207-874-8480
>
> On Fri, Oct 14, 2022 at 12:27 PM David Silk <DSilk@curtisthaxter.com> wrote:
>
>> Understood Nancy. We will get back to you shortly. And this will be by Zoom as well? David
>>
>> **From:** Nancy English <nle@portlandmaine.gov>
>> **Sent:** Friday, October 14, 2022 11:43 AM
>> **To:** David Silk <DSilk@curtisthaxter.com>; Mark Murphy <mmurphy@markmurphylaw.com>
>> **Subject:** Appeal for 100 Middle Street A & B from Albany Road-Portland, LLC

Hello David and Mark,

Since we were last in touch, the City has appointed an assistant assessor and is also working with others for its response to appeals of assessments. Some involved cannot attend a hearing on October 28. I am now trying to find an acceptable date. The Board in any case meets on Fridays at 9:00 a.m..

They are considering 11/18, 12/2, or 12/9. Please let me know if any of these dates do not work for you. The Board will decide on its next hearing date when it meets on October 21.

Thank you.

Nancy

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

207-874-8480

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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JB JENSEN BAIRD
ATTORNEYS AT LAW

DAVID J. JONES
F. BRUCE SLEEPER
LESLIE E. LOWRY III
MICHAEL J. QUINLAN
NATALIE L. BURNS
SALLY J. DAGGETT
ROY T. PIERCE
BRENDAN P. RIELLY
NICHOLAS J. MORRILL
MARK A. BOWER

CHARLES M. KATZ-LEAVY
ALYSSA C. TIBBETTS
JEFFREY B. HERBERT
ERICA M. JOHANSON
TUDOR N. GOLDSMITH
REBECCA D. SHILAND
KEVIN J. CROSMAN
ANNA P. CLARK
BENJAMIN T. MCCALL
SHARRA L. INGLIS
PAIGE E. EGGLESTON

TEN FREE STREET
P.O. BOX 4510
PORTLAND, MAINE 04112-4510
(207) 775-7271 (Phone)
(207) 775-7935 (Fax)

www.jensenbaird.com

Of Counsel
JOSEPH G. CARLETON, JR.
LAWRENCE C. CLOUGH
KENNETH M. COLE III
PATRICIA M. DUNN
FRANK H. FRYE
DEBORAH M. MANN
NICHOLAS S. NADZO
RICHARD H. SPENCER, JR.

YORK COUNTY
OFFICE

11 MAIN STREET, SUITE 4
KENNEBUNK, MAINE 04043

(207) 985-4676 (Phone)
(207) 985-4932 (Fax)

December 8, 2022

Board of Assessment Review
City of Portland
389 Congress St., Room 115
Portland, ME 04101

Re: *49 Dartmouth LLC/Tax Abatement Appeal for April 1, 2021 Assessment Date (Map 127, Block A, Lot 4)*

Dear Board Members:

Please be advised that 49 Dartmouth LLC hereby withdraws its tax abatement appeal for the April 1, 2021 assessment date relating to Tax Map 127, Block A, Lot 4 as the matter has been resolved.

If you have any questions, please call me. Thank you.

Sincerely,

Sally Daggett

Sally J. Daggett

SJD/gw
cc: Michel Goldman, Esq.
Leah Rachin, Esq.

~ *Over 60 Years of Service* ~

CITY OF PORTLAND, MAINE
BOARD OF ASSESSMENT REVIEW
DECISION ON APPEAL OF CAROL PIKE
453-457 ST.JOHN STREET

On October 21, 2022, the Portland Board of Assessment held a hearing on the Appeal of Carol Pike, for property located at 453-457 St. John Street.

Ms. Pike, the Appellant, testified and presented exhibits. Mr. Grube, Assistant City Assessor (contracted by the City), and Mr. Manlove, from Tyler Technologies, testified and offered exhibits. The Assessor was represented by David M. Kalin, from the firm Drummond Woodsum.

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

The City Assessor placed an assessed value on the property of $560,590.00.
The Appellant's estimate of value was $501,530.

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.

Ms. Pike based her estimate of value on a comparison of the relative increases in value in neighboring properties. None of these properties were 4-unit buildings. Ms. Pike questioned the comparable sales used by Tyler Technologies. Mr. Manlove and Mr. Grube both testified that comparable sales had been generated by a computer, but some were used as an informational tool only. The mass appraisal process used comparable sales, and adjusted them for time and other factors to arrive at a "market-adjusted cost approach." They stated that their results were subsequently validated by actual sales.

The Taxpayer's burden in proving an "overvaluation" is to provide evidence of "just value," which is equivalent to "market value." Although Ms. Pike is a real estate broker, she did not offer an opinion of market value for the subject property. Instead she asserted that her proposed value lay in the middle of the proportions of increase in value from the previous assessed value for properties in her neighborhood. This method does not reflect the current market. Previous assessed values were not taken into account in the current mass appraisal.

The Taxpayer did not meet her burden of proving that the City's Assessed value was "manifestly wrong."

Upon a motion by Board Member Brewer, seconded by the Chair, the Board voted to DENY the application for abatement.

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.