

City of Portland

Board of Assessment Review

Board members Eric Larsson, Chair, Dale Knapp,
and Lee Lowry

Thursday, May 22, 2025 at 3:00 PM via Zoom



To submit written public comment on an agenda item, email ajames@portlandmaine.gov. Submissions must be received by 12:00 pm the day before the Board of Assessment Review 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 Board of Assessment Review 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.

Please click the link below to join the webinar:

<https://portlandmaine-gov.zoom.us/j/85328618792>

Phone one-tap:

+16469313860,,85328618792# US

+19292056099,,85328618792# US (New York)

Join via audio:

+1 646 931 3860 US

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

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+1 309 205 3325 US

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+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 360 209 5623 US

+1 386 347 5053 US

+1 507 473 4847 US

+1 564 217 2000 US

+1 669 444 9171 US

+1 669 900 6833 US (San Jose)

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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.

DISCUSSION OF PROCEDURAL MATTERS WITH REGARDS TO THE FOLLOWING CASES:

*** Please note that the Board Chair has determined there to be good cause under Rule 2 to temporarily waive the Board of Assessment Review Rule 6 submission deadlines for all pending appeals noted below, so that the Board can establish a procedural schedule for future meetings and submissions at this meeting. The Chair concluded if the Board were to hold its first substantive hearing on the next scheduled date of 6/4/2025, the deadline for applicant to submit its materials is 5/21/2025, which would require them to submit those materials before knowing for certain the order of the appeals and other important procedural details.**

15 Bramhall Street - 063-A-005-001, owner West Company, filed by David Bergeron, agent with Reveler LLC

18 Melbourne Street - 014-G-014-001, owner Spar Inc, filed by David Bergeron, agent with Reveler LLC

28 Preble Street - 037-F-005-001, owner Earl Apartments LLC, filed by David Bergeron, agent with Reveler LLC

37 Casco Street - 037-D-007-001, owner Ambassador LLC, filed by David Bergeron, agent with Reveler LLC

40 West Street - 063-H-004-001, owner West Street Partners LLC, filed by David Bergeron, agent with Reveler LLC

46 Market Street - 032-E-010-001, owner Market Milk Partners LLC, filed by David Bergeron, agent with Reveler LLC

55 William Street - 116-A-025-001, owner West Company, filed by David Bergeron, agent with Reveler LLC

60 Carleton Street - 063-D-013-001, owner West Company, filed by David Bergeron, agent with Reveler LLC

61-65 Grant Street - 048-B-016-001, owner Grant Street Realty LLC, filed by David Bergeron, agent with Reveler LLC

69 Grant Street - 048-B-015-001, owner Grant Street Realty LLC, filed by David Bergeron, agent with Reveler LLC

72 Park Avenue - 048-B-008-001, owner Spar Inc, filed by David Bergeron, agent with Reveler LLC

78 Danforth Street - 040-C-002-001, owner West Company, filed by David Bergeron, agent with Reveler LLC

89 Spruce Street - 056-D-010-001, owner Forty Nine LLC, filed by David Bergeron, agent with Reveler LLC

102 Portland Street - 036-H-001-001, owner Forty Nine LLC, filed by David Bergeron, agent with Reveler LLC

117 Preble Street - 033-E-001-001, owner Schlotterbeck Block LLC, filed by David Bergeron, agent with Reveler LLC

122-124 Brackett Street - 057-D-007-001, owner Spring Street West Corp, filed by David Bergeron, agent with Reveler LLC

123 Sherman Street - 048-C-020-001, owner Sherman Street Properties LLC, filed by David Bergeron, agent with Reveler LLC

125 Grant Street - 048-A-019-001, owner Woodford Highland LLC, filed by David Bergeron, agent with Reveler LLC

129 Grant Street - 048-A-018-001, owner Woodford Highland LLC, filed by David Bergeron, agent with Reveler LLC

131 Sherman Street - 048-C-018-001, owner Sherman Street Properties LLC, filed by David Bergeron, agent with Reveler LLC

132 Marginal Way - 442-A-001-001, owner West Bayside Partners LLC, filed by David Bergeron, agent with Reveler LLC

137-139 Neal Street - 063-D-008-001, owner West Company, filed by David Bergeron, agent with Reveler LLC

139 William Street - 081-A-013-001, owner Forty Nine LLC, filed by David Bergeron, agent with Reveler LLC

157-159 Grant Street - 053-B-024-001, owner Spar Inc, filed by David Bergeron, agent with Reveler LLC

202 Dartmouth Street - 081-A-010-001, owner Forty Nine LLC, filed by David Bergeron, agent with Reveler LLC

204-206 Spring Street - 045-F-024-001, owner Spring Street West Corp, filed by David Bergeron, agent with Reveler LLC

286-288 State Street - 048-B-009-001, owner Spring Street West Corp, filed by David Bergeron, agent with Reveler LLC

341 Cumberland Ave - 033-K-008-001, Earl Apartments LLC, filed by David Bergeron, agent with Reveler LLC

439 Congress Street - 027-B-004-001, Metropolitan Apartments LLC, filed by David Bergeron, agent with Reveler LLC

638 Congress Street - 045-A-003-001, owner 638 Congress St Partners LLC, filed by David Bergeron, agent with Reveler LLC

699 Congress Street - 047-C-032-001, owner Longfellow Apartments LLC, filed by David Bergeron, agent with Reveler LLC

707 Congress Street - 047-C-029-001, owner Longfellow Apartments LLC, filed by David Bergeron, agent with Reveler LLC

304 Eastern Prom - 015-B-001-002, Eastern Residential Inc, filed by David Bergeron, agent with Reveler LLC

ADJOURNMENT

CITY OF PORTLAND
BOARD OF ASSESSMENT REVIEW

FIRST PROCEDURAL ORDER ON APPEALS OF:

15 Bramhall Street - 063-A-005-001, owner West Company, filed by David Bergeron, agent with Reveler LLC; 18 Melbourne Street - 014-G-014-001, owner Spar Inc, filed by David Bergeron, agent with Reveler LLC; 28 Preble Street - 037-F-005-001, owner Earl Apartments LLC, filed by David Bergeron, agent with Reveler LLC; 37 Casco Street - 037-D-007-001, owner Ambassador LLC, filed by David Bergeron, agent with Reveler LLC; 40 West Street - 063-H-004-001, owner West Street Partners LLC, filed by David Bergeron, agent with Reveler LLC; 46 Market Street - 032-E-010-001, owner Market Milk Partners LLC, filed by David Bergeron, agent with Reveler LLC; 55 William Street - 116-A-025-001, owner West Company, filed by David Bergeron, agent with Reveler LLC; 60 Carleton Street - 063-D-013-001, owner West Company, filed by David Bergeron, agent with Reveler LLC; 61-65 Grant Street - 048-B-016-001, owner Grant Street Realty LLC, filed by David Bergeron, agent with Reveler LLC; 69 Grant Street - 048-B-015-001, owner Grant Street Realty LLC, filed by David Bergeron, agent with Reveler LLC; 72 Park Avenue - 048-B-008-001, owner Spar Inc, filed by David Bergeron, agent with Reveler LLC; 78 Danforth Street - 040-C-002-001, owner West Company, filed by David Bergeron, agent with Reveler LLC; 89 Spruce Street - 056-D-010-001, owner Forty Nine LLC, filed by David Bergeron, agent with Reveler LLC; 102 Portland Street - 036-H-001-001, owner Forty Nine LLC, filed by David Bergeron, agent with Reveler LLC; 117 Preble Street - 033-E-001-001, owner Schlotterbeck Block LLC, filed by David Bergeron, agent with Reveler LLC; 122-124 Brackett Street - 057-D-007-001, owner Spring Street West Corp, filed by David Bergeron, agent with Reveler LLC; 123 Sherman Street - 048-C-020-001, owner Sherman Street Properties LLC, filed by David Bergeron, agent with Reveler LLC; 125 Grant Street - 048-A-019-001, owner Woodford Highland LLC, filed by David Bergeron, agent with Reveler LLC; 129 Grant Street - 048-A-018-001, owner Woodford Highland LLC, filed by David Bergeron, agent with Reveler LLC; 131 Sherman Street - 048-C-018-001, owner Sherman Street Properties LLC, filed by David Bergeron, agent with Reveler LLC; 132 Marginal Way - 442-A-001-001, owner West Bayside Partners LLC, filed by David Bergeron, agent with Reveler LLC; 137-139 Neal Street - 063-D-008-001, owner West Company, filed by David Bergeron, agent with Reveler LLC; 139 William Street - 081-A-013-001, owner Forty Nine LLC, filed by David Bergeron, agent with Reveler LLC; 157-159 Grant Street - 053-B-024-001, owner Spar Inc, filed by David Bergeron, agent with Reveler LLC; 202 Dartmouth Street - 081-A-010-001, owner Forty Nine LLC, filed by David Bergeron, agent with Reveler LLC; 204-206 Spring Street - 045-F-024-001, owner Spring Street West Corp, filed by David Bergeron, agent with Reveler LLC; 286-288 State Street - 048-B-009-001, owner Spring Street West Corp, filed by David Bergeron, agent with Reveler LLC; 341 Cumberland Ave - 033-K-008-001, Earl Apartments LLC, filed by David Bergeron, agent with Reveler LLC;

439 Congress Street - 027-B-004-001, Metropolitan Apartments LLC, filed by David Bergeron, agent with Reveler LLC; 638 Congress Street - 045-A-003-001, owner 638 Congress St Partners LLC, filed by David Bergeron, agent with Reveler LLC; 699 Congress Street - 047-C-032-001, owner Longfellow Apartments LLC, filed by David Bergeron, agent with Reveler LLC; 707 Congress Street -047-C-029-001, owner Longfellow Apartments LLC, filed by David Bergeron, agent with Reveler LLC; 304 Eastern Prom - 015-B-001-002, Eastern Residential Inc, filed by David Bergeron, agent with Reveler LLC (together, “Reveler LLC 2025 Consolidated Appeals”)

---END OF CAPTION---

Summary

Through its Reveler LLC 2025 Consolidated Appeals, Reveler LLC (“Applicant”) appeals the Assessor’s decisions on its requests for abatement of municipal property taxes (36 M.R.S. § 843) for tax year/fiscal year 2025 for each of the above-captioned properties (“Properties”).

The City of Portland Board of Assessment Review (“Board”) met by Zoom videoconference on May 22, 2025 at 3:00 p.m., to hold a discussion only on the above-captioned Reveler LLC 2025 Consolidated Appeals. A quorum was present. Alternate Lee Lowry was appointed as a voting member for purposes of the Reveler LLC 2025 Consolidated Appeals.

The following individuals were present:

Board:

Eric Larsson (Chair)
Dale F. Knapp (Member)
Lee Lowry (Alternate)
Stephen W. Wagner, Esq. (Board’s Counsel)

City Assessor:

Elisa A. Marr (City Assessor)
Leah B. Rachin, Esq. (City Assessor’s Counsel)

Applicant:

David Bergeron (Chief Strategy Officer, Reveler Development)
Tom Watson (President, Reveler Development)
Stephen E.F. Langsdorf, Esq. (Applicant’s Counsel)

City:

Annie James (Assistant Secretary)

Public / Other:

Steven Scharf

An opportunity was provided for any party to raise a concern of conflict of interest or bias and no Board member or alternate was recused on the grounds of conflict of interest or bias.

As stated in the Agenda for said May 22, 2025, meeting of the Board, this meeting was limited to a discussion on the procedure moving forward for these appeals. Therefore, for the avoidance of doubt, the Board has not yet made any determination of substantive, including for example and

without limitation, any determination that this Board has jurisdiction hear Reveler LLC 2025 Consolidated Appeals or that the Applicant has standing.

In furtherance of that purpose, as noted in the Agenda, the Chair previously determined “there to be good cause under Rule 2 to temporarily waive the Board of Assessment Review Rule 6 submission deadlines for all pending appeals noted below, so that the Board can establish a procedural schedule for future meetings and submissions at this meeting. The Chair concluded if the Board were to hold its first substantive hearing on the next scheduled date of 6/4/2025, the deadline for applicant to submit its materials is 5/21/2025, which would require them to submit those materials before knowing for certain the order of the appeals and other important procedural details.”

Procedural Order

The Board issues this Procedural Order pursuant to Board of Assessment Review Rule 9. Except as otherwise provided herein, the Board of Assessment Review Rules shall govern the proceedings.

Time for Decision

The time for this Board to make a decision and give written notice thereof for each of the Appeals has been extended with written Agreement of the Applicant to 7/20/25.

Schedule of Public Meetings

Public meetings will be held as follows:

7/10/2025: public meeting on 37 Casco Street - 037-D-007-001, owner Ambassador LLC, filed by David Bergeron, agent with Reveler LLC only. Includes presentation of evidence and deliberations. Future dates on remaining appeals to be scheduled by Board as needed.

All meetings concerning the Reveler LLC 2025 Consolidated Appeals shall be held in person, with all parties, members, and counsel to be in person, unless the Chair determines otherwise in accordance with the Board’s Remote Participation Policy and 1 M.R.S. § 403-B, after consultation with counsel for the parties

All meetings shall be held at 12:00 p.m. unless otherwise publicly noticed.

Schedule of Evidence Submission

Submission deadlines for all appeals shall be as follows, as determined by the Board with agreement of the parties:

6/11/25: deadline for Applicant to submit all documentary evidence per Board of Assessment Review Rule 6

6/18/25: deadline for Assessor to submit all documentary evidence per Board of Assessment Review Rule 6

6/20/25: deadline for Applicant to submit all rebuttal documentary evidence per Board of Assessment Review Rule 6

Confidentiality

Per Board of Assessment Review Rule 3, the activities of the Board and its records are governed by Maine Freedom of Access Act ("FOAA," 1 M.R.S. §§ 401, *et seq.*).

Any evidence submitted, including the appeal applications filed, shall be treated as public records unless Applicant or Assessor submits a record that it claims is confidential by clearly marking each page of that record with "CONFIDENTIAL" and a citation to the statute authorizing the City to treat the record as confidential. If the Applicant or Assessor wishes for any portion of the applications already submitted to be confidential, Applicant shall resubmit said records consistent with this Procedural Order by Applicant's submission deadline noted above. Any such submission shall relate back to the originally submitted applications for purposes of determining the timeliness of the appeals. If the Board or any party has any doubt as to whether a document should be confidential, the matter should be referred to Corporation Counsel for a final determination.

The presentation of evidence and deliberations shall be in public session to the extent practicable. However, the Board may enter executive session pursuant to 1 M.R.S. § 405(6)(F) ("Discussions of information contained in records made, maintained or received by a body or agency when access by the general public to those records is prohibited by statute.") as necessary to hear or discuss confidential evidence. Any vote by the Board on Reveler LLC 2025 Consolidated Appeals must be in public session. To the extent any written decision must reproduce any confidential information, that information shall be redacted from any public record of the decision.

Other

The Board reserves the right to modify this procedural order for good cause or as fairness requires as determined by the Board.

So ORDERED by the Board with a vote of 3 to 0 with 0 abstentions.

DATE: May 22, 2025

Signed by:

Eric Larsson

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Board of Assessment Review
By: Eric Larsson, Chair
Duly Authorized