



Board of Assessment Review

Thursday, September 15, 2025, 9:00 AM

Meeting Minutes

Eric Larsson, Chair
Dale Knapp
Lee Lowry

The meeting convened at 9:05 a.m. on September 15, 2025 in Room 24 at Portland City Hall, 389 Congress Street, Portland Maine.

Attendees: Board members Eric Larsson, chair, Dale Knapp, and Lee Lowry, Attorney Stephen W. Wagner representing the board, City Assessor Elisa Marr, Attorney Leah Rachin, representing the Assessor, appellant representatives Tom Watson and David Bergeron, Attorney Stephen Langsdorf and Attorney Gray Louis representing the appellant, and board assistant Annie James. Also in attendance were the Assessor's witnesses Drew Manlove and Attorney Rachin's associate Attorney Beth Cole and assistant Sydney Feldman.

No members of the public attended. Board attendance was taken by roll call.

Approve the Minutes of the July 10, 2025 Board of Assessment Review Meeting

Board chair Eric Larsson moved to approve the minutes of the July 10, 2025 Board of Assessment Review Meeting. Board member Knapp seconded the motion, which was approved by a roll call vote of (3-0).

Admissibility of Additional Exhibits

Board chair Larsson moved to consider the submission of additional Exhibits by the Assessor. The exhibits are broken down into two groups: Assessor's Exhibit 25 and Assessor's Exhibit 26-29. Board chair Larsson moved to consider the admissibility Assessor's Exhibit 25. The following individuals spoke: Board chair Larsson, Attorney Rachin, Attorney Wagner, Attorney Langsdorf. There was no objection from either side on the admission of Ambassador Exhibit 25, which is admitted.

Board chair Larsson moves to consider Assessor's Exhibits 26-29. The following individuals spoke: Attorney Rachin, Attorney Langsdorf, Board chair Larsson. The Board reviewed printed versions of the Exhibits. Board chair Eric Larsson moved to admit Assessor's Exhibits 26-29. Board member Lowry seconded. The following individuals spoke: Board chair Larsson, Board

member Lowry, Attorney Langsdorf. The motion was approved by a roll call vote of (3-0) and the Assessor's Exhibits 26-29 are admitted.

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

Board chair Larsson opened the continued hearing of the Ambassador, LLC Appeal of 37 Casco Street. Attorney Rachin commented that their witness John Valente is unable attend today due to medical reasons. The Assessor called Drew Manlove as their second witness. Attorney Rachin asked Mr. Manlove questions and Mr. Manlove answered them. The following Exhibits were displayed on the screen for the Board to review: Assessor's Exhibits 5, 7, 6, 10, 17, 18, 19, Ambassador's Exhibits 1, 2, 3. Mr. Manlove utilized a powerpoint presentation to demonstrate the functionality of the equation used. Attorney Rachin clarified that no new information was being introduced. During the presentation, Attorney Langsdorf objected to what he considered leading questions, but Chair Larsson overruled the objection, stating that formal rules of evidence do not apply. The following individuals also spoke: Lee Lowry.

A break was called at 10:36 a.m.

The meeting reconvened at 10:45 a.m.

Attorney Rachin continued asking Mr. Manlove questions. The following Exhibits were displayed on the screen for the Board to review: Assessor's Exhibits 4, 9, 10, 13, 14, 26, 28, 29, Ambassador's Exhibits 3. The following individuals also spoke: Attorney Langsdorf, Lee Lowry, Dale Knapp, Tom Watson.

When Attorney Rachin was finished asking questions, Attorney Langsdorf asked Mr. Manlove follow up questions, and Mr. Manlove answered them. The following Exhibits were displayed on the screen for the Board to review: Assessor's Exhibits 1, 21, Ambassador's Exhibits 5. Attorney Langsdorf also used a whiteboard to show calculations. The following individuals also spoke: Attorney Rachin.

A break was called at 12:26 p.m.

The meeting reconvened at 12:39 p.m.

Attorney Langsdorf continued asking Mr. Manlove questions. The following Exhibits were displayed on the screen for the Board to review: Ambassador's Exhibits 5.

When Attorney Langsdorf was finished asking questions, Attorney Rachin asked Mr. Manlove follow up questions, and Mr. Manlove answered them. The following Exhibits were displayed on the screen for the Board to review: Assessor's Exhibit 12. The following individuals also spoke: Lee Lowry

When Attorney Rachin was finished asking questions, Attorney Langsdorf asked Mr. Manlove follow up questions, and Mr. Manlove answered them. The following individuals also spoke:

Attorney Rachin.

When both parties were finished asking questions, the Board was given an opportunity to ask questions. The following Board members asked Mr. Manlove questions: Board chair Larsson, Board member Lowry, Board member Knapp. The following individuals also spoke: Attorney Langsdorf, David Bergeron, Attorney Wagner.

When the Board was finished asking questions, Attorney Langsdorf requested that his client be able to present a summary of his testimony due to the temporal lapse between testimonies. The Board was unanimously willing to hear the summary.

The Applicant provided a summary of their July 10, 2025 testimony. The following individuals spoke: David Bergeron.

Board chair Larsson invited the Applicant to close their arguments. The following individuals spoke: Attorney Langsdorf.

Board chair Larsson invited the Assessor to close their arguments. The following individuals spoke: Attorney Rachin.

Board chair Larsson invited the Applicant to respond. The following individuals spoke: Attorney Langsdorf, Attorney Rachin.

Board chair Larsson noted no members of the public were present for public comment.

Board chair Larsson asked Attorney Wagner to provide the Board a recap of the standard abatement rules and procedure, which he did. The following individuals also spoke: Dale Knapp

Board chair Larsson asked the rest of the Board members to conduct an informal poll to get a sense of where the Board stands.

A break was called at 1:43 p.m.

The meeting reconvened at 2:09 p.m.

The Board began its deliberations. Attorney Wagner provided an outline of the steps of the decision process. Board member Lowry motioned to deny the appeal on the grounds that the applicant did not show the standard of proof of manifest error. Board chair Larsson seconded the motion. The Board began its discussion of the motion. The Board noted that the Assessor's office is not required to adopt a new methodology, as the current one is consistent with state law. The Board determined that the applicant failed to meet the burden of proof to show the assessment was "manifestly wrong or erroneous," as required by state law. While the applicant's numbers were compelling from an investor's perspective, they did not invalidate the Assessor's methodology.

Board member Lowry motioned to deny the appeal based off the findings in the discussion of

presentations by both the Assessor and Applicant; the Applicant has not met burden to show the assessment is manifestly wrong or erroneous based upon the standards that apply to assessments. Board chair Larsson seconded the motion, which passed by a roll call vote of (3-0).

Board member Lowry motioned to authorize the Board's Attorney to prepare a written decision to be reviewed and signed within 10 days. Board chair Larsson seconded the motion, which passed by a roll call vote of (3-0).

Discussion on Next Steps for Remaining Appeals

The Board opened the discussion on the next steps for remaining appeals. The following individuals spoke: Attorney Wagner, Board chair Larsson, Attorney Rachin, Attorney Langsdorf.

A break was called at 2:49 for Attorneys to discuss with their clients.

The meeting reconvened at 2:51

The applicant informed the Board that their intention is to proceed with an appeal to the State Board of Assessment Review, regardless of whether they agree to waive the remainder of the appeals. In response, Board chair Larsson scheduled a date of October 20, 2025, for the applicant to present a decision on whether to waive their other pending applications.

Note on Final Outcome: *Applicant did not consent to a further extension of the deadline for the Board to make a decision on the remaining appeals identified in the caption. Therefore, the remaining appeals were deemed denied.*

Adjournment

Board member Lowry moved and Board chair Larsson seconded the motion to adjourn, which passed by a roll call vote of (3-0). The meeting concluded at 2:55 p.m.