

**City of Portland**  
**Remote Board of Assessment Review -**  
**March 10, 2026**

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

Tuesday, March 10, 2026 at 3:00 PM via Zoom



To submit written public comment on an agenda item, email [ajames@portlandmaine.gov](mailto: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 Board of Assessment Review. 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.

Join from PC, Mac, iPad, or Android:

<https://portlandmaine-gov.zoom.us/j/83579004289>

Phone one-tap:

+19292056099,,83579004289# US (New York)

+13017158592,,83579004289# US (Washington DC)

Join via audio:

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 305 224 1968 US

+1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 646 931 3860 US

+1 253 205 0468 US

+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)

+1 689 278 1000 US

+1 719 359 4580 US

City of Portland  
Remote Board of Assessment  
Review - March 10, 2026

Tuesday, March 10, 2026 at 3:00 PM  
via Zoom

Webinar ID: 835 7900 4289

International numbers available: <https://portlandmaine-gov.zoom.us/j/83579004289>

1. **Approve minutes of December 17, 2025 Board of Assessment Review Hearing**
  - a. Draft December 17, 2025 Board of Assessment Review meeting minutes attached.
2. **Appeal of Assessment of 1353 Westbrook Street, 218 C005001, owners Adam Pietrapaolo & Micala Andersen**
  - a. 1353 Westbrook Street Application for Appeal to Board of Assessment Review Attached
  - b. Assessor's Response re 1353 Westbrook Street Attached
  - c. Materials Admitted During the Hearing Attached
3. **New Bussiness (if necessary)**
4. **Adjournment**



**Board of Assessment Review**  
**Wednesday, December 17, 2025, 12:00 PM**  
**Meeting Minutes**

Eric Larsson, Chair  
Dale Knapp  
Lee Lowry

The meeting convened at 11:59 a.m. on December 17, 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 for the city Michael Goldman, appellants Kevin and Elizabeth Samson, and board assistant Annie James. Also in attendance were Assessor's staff Matthew Caton, and Joe Montefusco,

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

**Appeal from Kevin Samson, 4 Greenwood Street**

Board chair Larsson moved to find the Board had jurisdiction and Board member Knapp seconded, which was approved by a roll call vote of (3-0).

Board chair Larsson opened the hearing of Kevin & Elizabeth Samson's appeal. Mr. Samson requested an assessment reduction of \$400,000-\$500,000, presented his argument and, when done, answered questions. The following Board members asked Mr. Samson questions: Lee Lowry, Dale Knapp, and Eric Larsson.

Board chair Larsson inquired about postponing the hearing so the applicant can get an independent appraisal of the property. Attorney Goldman objected to that motion because there was clear notice of the deadlines of the required materials. Attorney Wagner read from the Board's rules and cited that good cause/fairness as determined by the board is required to postpone hearing. Board member Lee Lowry asked if the owner can appeal next year, Attorney Goldman confirmed that they can appeal next year's assessment, after the commitment date. No motion to postpone was made.

Board chair Larsson invited the Assessors to present their response. Attorney Goldman asked the applicant questions and requested a motion that the Assessor's exhibits be accepted. Board member Lowry moved to accept all materials and Board member Knapp seconded the motion,

which was approved by a roll call vote of (3-0). The Assessors continued their response. The following individuals spoke: Attorney Goldman, Lee Lowry, Elisa Marr, and Attorney Wagner. Eric Larsson. The following exhibits were displayed on the screen for the Board to review: Assessor's Exhibits 8, 2, 12.

When the Assessor was finished presenting her response, the Board was given an opportunity to ask questions. The following individuals asked questions: Eric Larsson, Lee Lowry, and Dale Knapp.

Board member Knapp asked a question about an adjacent property's property card, and the Assessor provided the requested information. The Assessor shared the property card, which is a public document, on the screen for the Board to Review.

The appellants rebutted the Assessor's response. The following individuals spoke: Kevin Samson, Elizabeth Samson.

Attorney Wagner asked the appellants to clarify the requested reduction amount. Mr. Samson responded that they are requesting a reduction of around ~500k bringing the final valuation around \$1.2m. Board chair Larsson calculated and proposed that \$430,100 is the requested reduction, with no objections.

Board chair Larsson invited the Assessors to close their argument, which they do. The following individuals spoke: Attorney Goldman.

Board chair Larsson invited the appellant to close their argument, which they do. The following individuals spoke: Kevin Samson, Elizabeth Samson.

Board chair Larsson opened the hearing to public comment. No members of the public were present. The following individuals spoke: Lee Lowry, Attorney Goldman, Attorney Wagner, and Eric Larsson.

Kevin Samson and Elizabeth Samson departed the meeting at 1:34 p.m.

The Board began their deliberations. Attorney Wagner provided a summary of the Board's role as the decision-making body. The following individuals spoke: Lee Lowry, Dale Knapp, Eric Larsson, and Attorney Wagner.

Attorney Wagner suggested a motion to deny the abatement application because the applicant had not demonstrated that the assessment of the property was manifestly wrong, and listed the factual findings of the deliberation. Board chair Larsson moved and Board member Lowry seconded the motion, which was approved by a roll call vote of (3-0).

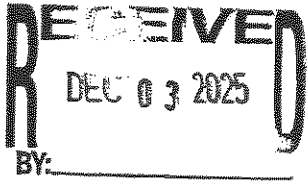
The Board discussed factual findings supporting the motion.

The Assessor and staff departed at 1:53 p.m.

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

**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 2:01 p.m.



**BOARD OF ASSESSMENT REVIEW  
APPLICATION FOR APPEAL OF  
ASSESSOR'S DECISION ON  
ABATEMENT OF MUNICIPAL PROPERTY TAXES  
(36 M.R.S.A. Section 843)**

This application must be filed with your municipal Board of Assessment Review. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name: Adam Pietropaolo
2. Mailing address: 1353 Westbrook St, Portland ME 04102
3. Physical address (if different than mailing address): \_\_\_\_\_
4. Phone: 717-348-0317 Email: ajpietropaolo@gmail.com
5. Tax year for abatement: ..... 2025
6. Assessed value of real estate: ..... \$ 569,200.00
7. Reduction of real estate value requested: ..... \$ ~~75,000~~ 69,200
8. Assessed value of personal property: ..... \$ NA
9. Reduction of personal property value requested: ..... \$ NA
10. Reasons for requesting abatement (please be specific about the reason(s) you believe the assessment is illegal, erroneous, or that the property is overvalued for tax purposes, and include supporting documentation such as comparable sales/deed reference. Please see the instructions on the following page.): \_\_\_\_\_  
  - The property was purchased for \$465,000 in January 2023 (closing disclosure attached). The property has not jumped 22% in value in 3 years, the market reflects that as well.
  - Attached are examples of 5 other properties similar to our home that have recently sold for much less than your assessment. Our requested adjustment is more in line with the property's actual value.
  - Included is a current MLS estimate of our house (current market estimate is \$502,176).

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.

Adam Pietropaolo  
Signature of applicant

11/30/25  
Date

# Closing Disclosure

This form is a statement of final loan terms and closing costs. Compare this document with your Loan Estimate.

## Closing Information

**Date Issued** 01/11/2023  
**Closing Date** 01/13/2023  
**Disbursement Date** 01/13/2023  
**Settlement Agent** Two Lights Settlement Services  
**File #** 2023 B  
**Property** 1353 Westbrook Street  
 Portland, ME 04102  
**Sale Price** \$465,000

## Transaction Information

**Borrower** Adam Pietropaslo  
 4545 Center Blvd #2605  
 Long Island City NY 11109  
**Seller** Robert Jane Chasebro  
 1353 Westbrook Street  
 Portland, ME 04102  
**Lender** Guild Mortgage Company LLC

## Loan Information

**Loan Term** 30 years  
**Purpose** Purchase  
**Product** Fixed Rate  
**Loan Type**  Conventional  FHA  
 VA  Other  
**Loan ID #** 304 1003424  
**MIC #** 72344599

Loan Terms		Can this amount increase after closing?
<b>Loan Amount</b>	\$395,250	NO
<b>Interest Rate</b>	5.99%	NO
<b>Monthly Principal &amp; Interest</b> <i>See Projected Payments below for your Estimated Total Monthly Payment</i>	\$2,367.18	NO
<b>Does the loan have these features?</b>		
<b>Prepayment Penalty</b>		NO
<b>Balloon Payment</b>		NO

Projected Payments		
Payment Calculation	Years 1-6	Years 7-30
Principal & Interest	\$2,367.18	\$2,367.18
Mortgage Insurance	+ 32.94	+ —
Estimated Escrow <i>Amount can increase over time</i>	+ 476.16	+ 476.16
<b>Estimated Total Monthly Payment</b>	<b>\$2,876.28</b>	<b>\$2,843.34</b>

<b>Estimated Taxes, Insurance &amp; Assessments</b> <i>Amount can increase over time See page 4 for details</i>	\$476.16 a month	<b>This estimate includes</b> <input checked="" type="checkbox"/> Property Taxes <input checked="" type="checkbox"/> Homeowner's Insurance <input type="checkbox"/> Other: <i>See Escrow Account on page 4 for details. You must pay for other property costs separately.</i>	<b>In escrow?</b> YES YES
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Costs at Closing	
<b>Closing Costs</b>	\$11,082.17 Includes \$3,635.50 in Loan Costs + \$7,446.67 in Other Costs - \$0 in Lender Credits. See page 2 for details.
<b>Cash to Close</b>	\$70,773.71 Includes Closing Costs. See Calculating Cash to Close on page 3 for details.

BRANCH MANAGER

NMLS #159548

**Michael Wilson**



Hi Adam — Here's your current home digest and tips on how to save money. Call or email with questions!

📞 Phone ✉️ Email

Explore your financing options

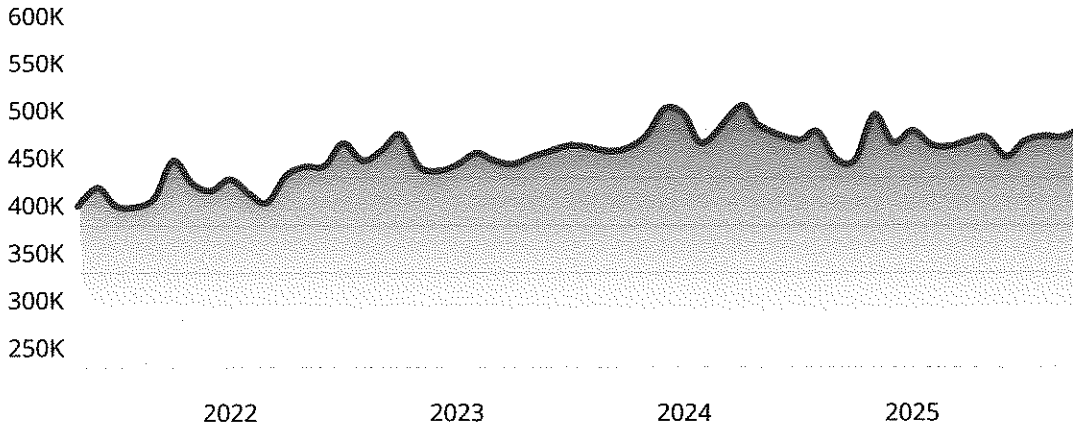
The estimated value of your home is

**\$502,176**

▲ 8% since purchased in 2022!

🔧 Tune value

📘 Learn about home estimates



Dear Board of Assessment Review,

We believe your recent assessment of our property at 1353 Westbrook St. Portland, Maine is too high and does not accurately depict the value of the property in todays market. We have gathered comp properties that have recently sold in the past 3 months in Portland, Maine. All include more bedrooms than our two bedroom cape house. Please see below.

Regards,

Adam Pietropaolo & Micayla Andersen



● CLOSED ON SEP 26, 2025

**\$499,000** Sold Price

**4 bd • 2 ba • 1,732 sq ft**

98 Pinecrest Rd, Portland, ME 04102

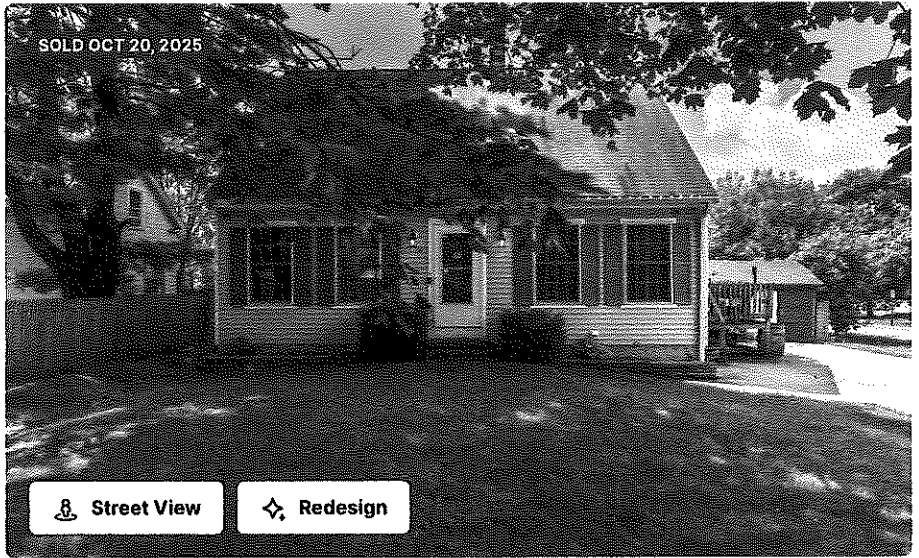


● CLOSED ON OCT 3, 2025

**\$495,000** Sold Price

**4 bd • 2 ba • 1,344 sq ft**

46 Label Ave, Portland, ME 04103



● CLOSED ON OCT 20, 2025

**\$475,000** Sold Price

**4 bd • 2.5 ba • 2,156 sq ft**

10 Empire Way, Portland, ME 04103



**\$450,000**

10 Colonial Court, Portland, ME 04102

**3**

beds

**2**

baths

**1,410**

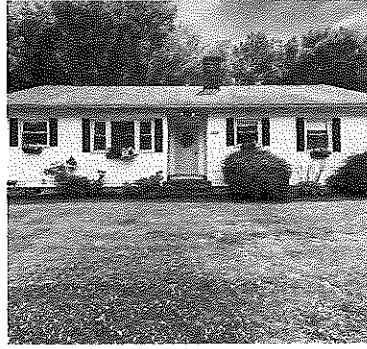
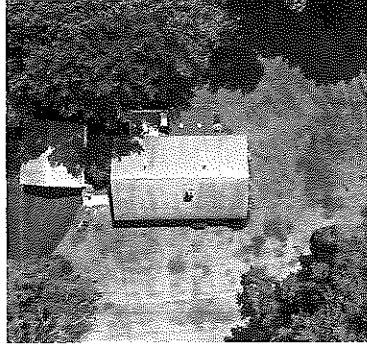
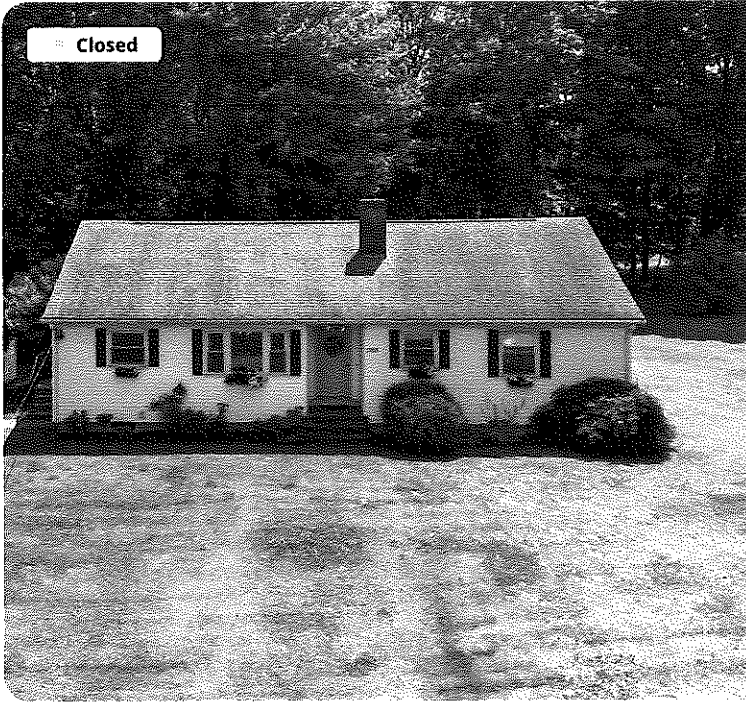
sqft

Est. refi payment: \$2,743/mo\* Refinance your loan

Single Family Residence

Built in 1955

6,098.4 Square Feet Lot



**\$460,000**

1969 Washington Avenue, Portland, ME  
04103

**3**  
beds

**2**  
baths

**2,096**  
sqft

**DATE:** January 14, 2026

**TO:** City of Portland Board of Assessment Review

**FROM:** Elisa Marr, City Assessor

**RE:** FY26 Abatement Appeal – January 21, 2026  
Adam Pietrapaolo & Micala Andersen, 1353 Westbrook Street  
Parcel ID 218 C005001

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This memorandum, accompanied by the attached exhibits, is submitted for the Board of Assessment Review's consideration of the above-referenced abatement appeal filed by Elizabeth and Kevin Samson ("Appellant"), regarding the property located at 1353 Westbrook Street (the "Property"), a hearing for which is scheduled for January 21, 2026.

For the reasons set forth in this memorandum and its attachments, the City Assessor respectfully requests that the Board of Assessment Review:

- A. Conclude that the property is assessed at its fair market value and at a relatively uniform rate with comparable properties;
- B. Rule that the Appellant has failed to meet its burden of proving that the property is substantially overvalued, that the assessment was based on unjust discrimination, fraud, dishonesty, illegality or that the assessment was otherwise manifestly wrong; and
- C. Deny the Appellant's application.

This submission is organized into the following sections:

1. Timeline
2. Exhibits / List of Attachments
3. City Assessor's Response
4. Legal References

## TIMELINE

- 1/13/2023** Appellant purchased the Property for \$465,000; Book 39943, Page 344.
- 4/1/2025** Assessed value for the April 1, 2025 assessment date (FY26) was as follows:  
\$134,100 Land; .40 acre lot  
\$435,100 Building; single family dwelling  
\$569,200 Total Assessed Value
- 5/27/2025** Appellant had an informal hearing with a representative of Tyler Technologies. The Tyler representative felt that the assessment was in line with the market and did not recommend changing the value of the Property.
- 9/26/2025** Appellant emailed [assessors@portlandmaine.gov](mailto:assessors@portlandmaine.gov) to dispute the assessed value of the Property.
- 9/30/2025** The Appellant submitted an Application for Abatement of Property Taxes to the Assessor's Office. (Exhibit 2).
- 10/10/2025** The Assessor's Office issued a denial letter to the Appellant's Abatement Application. (Exhibit 3). The Appellant had submitted very little information to support their opinion of value. (Exhibit 2).
- 12/3/2025** Appellant appeals to the Board of Assessment Review for a reduction of \$69,200 or a value of 500,000.
- 1/8/2026** City Assessor mailed Appellant a section 706-A request for additional information requesting:
1. Any recent appraisals
  2. Evidence of hazard / property insurance coverage
  3. Any other information indicating that Property is worth less than the purchase price
  4. Copies of any analysis and market studies
- The Assessor had thought the hearing was scheduled for 2/20/2026 and that the requested information would be returned prior to the due date of this response. No responsive information has been provided as of the date of this submission.

## LIST OF ATTACHMENTS

### **Appellant's Submissions:**

- Application for Abatement of Property Taxes packet, received by Corporation Council on December 3, 2025 on behalf of the Board of Assessment Review.

### **City Assessor's Exhibits:**

- Current Property Record Card for 218 C005001 [**Exhibit 1**]
- Formal Appeal to the City Assessor received from Appellant dated 9/30/25 [**Exhibit 2**]
- Denial letter dated 10/10/25 [**Exhibit 3**]
- 706-A letter dated January 8, 2026 requesting additional information [**Exhibit 4**]
- Aerial image of the Property [**Exhibit 5**]
- Recent Sales of Similar Properties [**Exhibit 6**]

## CITY ASSESSOR'S RESPONSE

Appellant has not met the burden to prove the assessment is “manifestly wrong.” The burden of proof is upon the taxpayer to demonstrate through credible evidence that the assessment was “manifestly wrong” by proving indisputably that:

- A. The property was substantially overvalued and an injustice resulted from the overvaluation;
- B. That there was unjust discrimination in the valuation of the property; or
- C. That the assessment was fraudulent, dishonest, or illegal.

A taxpayer must provide affirmative evidence of the property’s “just value” (i.e., its market value) in the form of an appraisal, actual comparable sales data, or the opinion of a properly qualified expert. The City Assessor’s Response is set out in the following numbered paragraphs:

1. In the Appellant’s application to the Board of Assessment Review received 12/03/2025 the Appellant provides a closing disclosure dated January 11, 2023 as evidence to support their opinion of value. This document confirms the purchase price and closing costs but does not have much more relevancy than that, particularly given that it is approximately three years old.
2. The Appellant also offers an undated single page estimate of value and refers to it as an MLS estimate when in fact the document refers to NMLS #159548 which is not an MLS listing value but a licensing number for Michael Wilson, Branch Manager of an undisclosed bank. A Google search defines NMLS as:

NMLS stands for the [Nationwide Multistate Licensing System & Registry](#), a centralized online database used by U.S. regulatory agencies to license and track mortgage loan originators (MLOs), lenders, and other financial services professionals. Created after the 2008 financial crisis, it ensures accountability, enhances transparency, and protects consumers by allowing them to verify a professional's credentials, licensing status, and any disciplinary actions through a unique NMLS ID.

- Appellant offers comparable sales dating from July to November of 2025 which is well after the assessment date of April 1, 2025. These sales had not occurred prior to the assessment date, were not used as part of the revaluation and are therefore not relevant to the values established for the revaluation.

The sales time period reviewed for the revaluation was 4/1/23 – 4/1/25 making the January 2023 sale of the Property not valid for comparison.

- The property is located in the historic Stroudwater neighborhood. [see EXHIBIT 5]



- Photos of the Property are available online from the 2023 sales listing by accessing various real estate sites. The images in this Response are taken from the Redfin site. Additional images are available to the Board through this site.  
<https://www.redfin.com/ME/Portland/1353-Westbrook-St-04102/home/85735271>

The listing referred to the Property as: *Wonderful Cape located in Historic Stroudwater. This very charming home offers two BR's & 1.5 Baths, hardwood throughout, a front to back Living Room with fireplace, office and eat-in K. Finished FR (family room) w/frpl in basement. and 3-season Sunroom off Dining area.*

The following images are taken from the 2023 listing:



Renovated Kitchen



Back yard with sunroom



Sunroom



Finished room in basement

6. Recent sales of similar properties [see EXHIBIT 6] used in the development of the 2025 revaluation include:

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	
1	PARCEL ID	ST #	Street	Sale Price	Sale Date	Validity	ASSE LAND	ASSE BLDG	ASSE TOTAL	Land SF	YR Built	Style	Story	Attic	Roof	Bed	Baths	Half B	Grade	Condition	SFLA	CDU	OBY
2	275	H004001	927 BRIGHTON AVE	\$ 385,000	2/5/2024	0:VALID SALE	\$ 134,700	\$ 279,600	\$ 414,300	8,000	1951	Cape	1	Pt-Fin	7	3	1		C	Average	1,069	AV	TRUE
3	261	B025001	Saved to this PC	\$ 385,000	6/7/2024	0:VALID SALE	\$ 143,900	\$ 277,100	\$ 421,000	12,600	1930	Old Style	2	None	5	3	1		C-	Good	1,040	GD	TRUE
4	192	K048001	165 CAPISIC ST	\$ 400,000	6/22/2023	0:VALID SALE	\$ 130,800	\$ 278,900	\$ 409,700	6,601	1954	Cape	1	Full-Fin	6	3	1		C	Average	1,092	AV	TRUE
5	284	E006001	15 KENT ST	\$ 450,000	4/3/2024	0:VALID SALE	\$ 129,100	\$ 314,300	\$ 443,400	6,000	1935	Cape	1.5	None	7	4	1		C	Average	1,379	AV	TRUE
6	185	D001001	560 BRIGHTON AVE	\$ 454,500	5/3/2024	0:VALID SALE	\$ 126,300	\$ 360,400	\$ 486,700	5,900	1910	Old Style	2	None	6	2	1		C	Average	1,474	V-	FALSE
7	273	B001001	143 HOLM AVE	\$ 459,000	6/14/2024	0:VALID SALE	\$ 127,700	\$ 305,800	\$ 433,500	5,512	1956	Cape	1	Full-Fin	7	3	1		C	Good	1,056	GD	FALSE
8	259	A025001	774 BRIGHTON AVE	\$ 469,000	4/1/2025	0:VALID SALE	\$ 129,100	\$ 332,400	\$ 461,500	6,000	1952	Cape	1.5	None	6	3	1		1 C	Average	1,381	AV	TRUE
9	261	B001001	147 ROWE AVE	\$ 475,000	10/15/2024	0:VALID SALE	\$ 136,000	\$ 311,400	\$ 447,400	8,469	1961	Cape	1	FF-Wall	6	4	1		C	Good	1,183	GD	TRUE
10	259	C016001	418 CAPISIC ST	\$ 480,000	11/22/2024	0:VALID SALE	\$ 149,700	\$ 372,600	\$ 522,300	16,725	1950	Cape	1	Full-Fin	8	3	2		C	Average	1,690	V-	FALSE
11	192	H035001	76 HASTINGS ST	\$ 495,000	8/27/2024	0:VALID SALE	\$ 126,300	\$ 339,900	\$ 466,200	5,000	1900	Old Style	2	None	5	2	1		C	Average	1,356	AV	TRUE
12	193	A020001	85 BANCROFT ST	\$ 498,000	12/20/2024	0:VALID SALE	\$ 133,300	\$ 298,300	\$ 431,600	7,500	1960	Cape	1	Full-Fin	6	3	1		C	Average	1,142	AV	TRUE
13	195	B033001	78 CAPISIC ST	\$ 525,000	10/20/2023	0:VALID SALE	\$ 145,900	\$ 356,600	\$ 502,500	14,024	1953	Cape	1	Unfin	6	3	1		C	Average	1,248	AV	TRUE
14	275	031001	100 DORSET ST	\$ 550,000	3/24/2025	0:VALID SALE	\$ 130,200	\$ 353,600	\$ 483,800	6,400	1955	Cape	1	Full-Fin	7	4	1		1 C	Good	1,026	VG	TRUE
15	224	A023001	338 CAPISIC ST	\$ 550,000	4/12/2024	0:VALID SALE	\$ 131,800	\$ 378,200	\$ 510,000	6,976	1950	Cape	1.5	None	6	4	2		C	Average	1,596	AV	TRUE
16	193	A021001	79 BANCROFT ST	\$ 565,000	12/29/2023	0:VALID SALE	\$ 133,300	\$ 400,100	\$ 533,400	7,500	1916	Bungalow	1	Full-Fin	5	2	1		C	Good	1,360	VG	TRUE
17	284	B030001	78 DEVON ST	\$ 565,000	12/5/2024	0:VALID SALE	\$ 134,700	\$ 372,400	\$ 507,100	8,000	1950	Cape	1.5	None	6	3	1		1 C	Good	1,344	GD	TRUE
18	192	F004001	4 COLONIAL CT	\$ 572,500	7/18/2024	0:VALID SALE	\$ 131,000	\$ 333,000	\$ 464,000	6,685	1955	Cape	1	FF-Wall	7	4	1		C	Good	1,135	VG	TRUE
19	284	B008001	65 DORSET ST	\$ 585,000	12/22/2023	0:VALID SALE	\$ 134,700	\$ 437,200	\$ 571,900	8,000	1954	Cape	1.5	None	7	3	2		C	Good	1,393	VG	FALSE
20	191	B031001	15 WILLOW LN	\$ 590,000	4/19/2024	0:VALID SALE	\$ 137,000	\$ 472,700	\$ 609,700	8,808	1997	Cape	1	Full-Fin	7	4	2		C+	Average	1,598	AV	TRUE
21	225	C036001	15 WINDING WAY	\$ 605,000	5/31/2024	0:VALID SALE	\$ 141,300	\$ 442,200	\$ 583,500	10,675	1957	Cape	1.5	None	7	4	2		C	Good	1,764	GD	TRUE
22	185	E004001	16 WOLCOTT ST	\$ 615,000	2/19/2025	0:VALID SALE	\$ 126,300	\$ 454,600	\$ 580,900	5,000	1910	Old Style	2	Unfin	6	3	1		1 C+	Average	1,732	AV	TRUE
23	248	A024001	55 TRAILHEAD WAY	\$ 728,250	5/26/2023	0:VALID SALE	\$ 168,900	\$ 625,500	\$ 794,400	6,833	2023	Cape	1.5	None	6	3	2		1 B-	Average	1,826	AV	FALSE
24	185	D005001	18 FLEETWOOD ST	\$ 820,000	10/11/2024	0:VALID SALE	\$ 133,300	\$ 448,400	\$ 581,700	7,500	1910	Bungalow	1	Full-Fin	7	3	2		C	Good	1,603	VG	TRUE
25	228	C007001	24 PARTRIDGE CIRC	\$ 905,000	6/20/2023	0:VALID SALE	\$ 146,900	\$ 710,600	\$ 857,700	27,648	1968	Cape	1.5	None	7	4	3		B-	Good	2,415	VG	TRUE
26																							
27	218	C005001	1353 WESTBROOK ST	\$ 465,000	1/13/2023		\$ 134,100	\$ 435,100	\$ 569,200	7,440	1939	Cape	1.5	None	7	2	1		1 C+	Average	1,464	AV	TRUE

7. There are three recognized approaches used to value properties, which include the Cost Approach, the Sales Approach, and the Income and Expense Approach. In the 2025 revaluation for this type of property the Sales Approach was used, supported by the Cost Approach. The Income and Expense Approach does not apply in this case as that is typically applied for income producing or commercial properties.

- The Sales Comparison Approach (SCA) in International Association of Assessing Officers (IAAO) appraisal is a core method comparing a subject property to recently sold, similar properties (comparables) in the same market, making adjustments for differences (location, size, features) to find the most probable value, relying on principles like substitution and contribution, and involves steps like data collection, analysis, and reconciliation to arrive at an accurate market value for mass appraisal or individual property valuation.
  - The Cost Approach is viewed by the IAAO (International Association of Assessing Officers) as a core valuation method, estimating property value by calculating the current cost to build a new equivalent structure, subtracting all forms of depreciation (physical, functional, external), and then adding the value of the land.
  - The IAAO (International Association of Assessing Officers) Income Approach defines property value by converting its expected future income into a present worth, treating it as an investment by analyzing potential gross income, subtracting vacancy/expenses to get Net Operating Income (NOI), then dividing NOI by a market-derived capitalization rate (Cap Rate) to find value, a core method for income-producing properties like apartments or offices.
8. The assessed valuation of the property demonstrates that it is assessed at its fair market value and that it is assessed at a relatively uniform rate with comparable properties in the district. Appellant has not submitted sufficient evidence to satisfy its burden to demonstrate that the assessment was substantially overvalued, based on an unjust discrimination or subject to fraud, dishonesty or an illegality.
  9. For the reasons set forth in this memorandum and its attachments, the City Assessor respectfully requests that the Board of Assessment Review:
    - a. conclude that the Property is assessed at its fair market value and at a relatively uniform rate with comparable properties;
    - b. rule that the Appellant has failed to meet its burden of proving that the property is substantially overvalued, that the assessment was based on unjust discrimination, fraud, dishonesty, illegality or that the assessment was otherwise manifestly wrong; and
    - c. deny the Appellant's application.

## LEGAL REFERENCES

- Article IX, § 8 of the Maine Constitution provides that “All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof.” According to the Maine Supreme Judicial Court, “Just value means market value.” *Weekley v. Town of Scarborough*, 676 A.2d 932, 934 (Me. 1996); see also *Terfloth v. Town of Scarborough*, 2014 ME 57, ¶ 11, 90 A.3d 1131 (“fair market value”).
- Assessments must be supported by two findings: 1) the property must be assessed at its fair market value, and 2) the property must be assessed at a relatively uniform rate with comparable property in the district. *Terfloth v. Town of Scarborough*, 2014 ME 57, ¶ 11, 90 A.3d 1131.
- The City Assessor’s assessment of the Property is presumed to be valid. *Petrin v. Town of Scarborough*, 2016 ME 136, ¶ 14, 147 A.3d 842, 849. The Appellant has the burden of proving to the Board of Assessment Review that “the assessed value of the property is ‘manifestly wrong.’” In order to do so, it must be demonstrated “(1) that [the] property was substantially overvalued and an injustice resulted from the overvaluation; (2) that there was unjust discrimination in the valuation of the property; or (3) that the assessment was fraudulent, dishonest, or illegal.” *Id.*; see also *City of Waterville v. Waterville Homes*, 655 A.2d 365 (Me. 1995); *Yusem v. Raymond*, 2001 ME 61, 769 A.2d 865; *Weekley v. Town of Scarborough*, 676 A.2d 932 (Me. 1996); *Southwest Harbor v. Harwood*, 763 A.2d 115 (Me. 2000); *Northeast Empire Limited Partnership #2 v. Ashland*, 2003 ME 28, 818 A.2d 1021 ; *Terfloth v. Town of Scarborough*, 2014 ME 57, 90 A.3d 1131.
- It is the total assessment that controls under Maine law. If either the land or building value is too high or too low, so long as the total assessment is not “manifestly wrong,” the taxpayer has not met his burden of proof. *Roberts v. Town of Southwest Harbor*, 2004 ME 132, 861 A.2d 617

Situs : 1353 WESTBROOK ST

Parcel ID: 218 C005001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: January 14, 2026

**CURRENT OWNER**

PIETROPAOLO ADAM &  
MICAYLA ANDERSEN JTS  
1353 WESTBROOK ST  
PORTLAND ME 04102

**GENERAL INFORMATION**

Living Units 1  
Neighborhood 110  
Alternate ID 59666  
Vol / Pg 39943/344  
District 3  
Zoning RN1  
Class RI

**Property Notes**

218-C-5  
WESTBROOK ST 1351-1357  
17440 SF



218 C005001 8/12/2024

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Residual	SF 7,440			9,300
Primary	SF 10,000			124,800

Total Acres: .4004  
Spot:

Location:

**Entrance Information**

Date	ID	Entry Code	Source
09/14/89	GO	Entry & Sign	Owner

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	134,100	134,100	134,100	0	134,100
Building	435,100	435,100	435,100	0	451,000
<b>Total</b>	<b>569,200</b>	<b>569,200</b>	<b>569,200</b>	<b>0</b>	<b>585,100</b>

Manual Override Reason

Base Date of Value APRIL 1, 2021  
Effective Date of Value APRIL 1, 2021

Value Flag COST APPROACH

Gross Building:

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete
12/28/23 <td>SALE <td> <td>OTHER <td></td> </td></td></td>	SALE <td> <td>OTHER <td></td> </td></td>	<td>OTHER <td></td> </td>	OTHER <td></td>	

See Listing For 2023 Sale

**Sales/Ownership History**

Transfer Date	Price	Type	Validity
01/13/23	465,000	Land & Building	Valid Sale
11/03/00	175,000	Land & Building	
11/21/83			

Deed Reference 39943/344  
15827/218  
6328/218

Grantee PIETROPAOLO ADAM &  
CHESEBRO ROBERT A JR VN VET &  
KELLEY GEORGE & ELLEN JTS



A taxpayer has 60 days to appeal the formal decision of the Assessor to the Board of Assessment Review (the "Board"). See 36 MRS § 843 (2025). The Board will convene for a public hearing where the taxpayer and Assessor will provide written and/or oral testimony.

4) Continuation of Current Tax Obligation(s)

Take particular note that filing an application for abatement of assessed value:

- Does not suspend, stop, or exclude you from paying your taxes on time prior to deadline dates;
- Does not guarantee a reduced assessment; and
- Opens you up to the re-assessment process that may result in a decrease, increase, or no change in the assessed value of your property.

Property Identification

If you would prefer to print this form and fill it out manually, [click here for a PDF version.](#)

Parcel Location 1353 Westbrook ST

Parcel ID # 218-C-005-001

Mailing Address for All Correspondence Relating to Appeal

Street Address 1353 Westrbook St

City Portland

State ME

ZIP 04102

Phone Number 7173480317

Email ajpietropaolo@gmail.com

Name of Petitioner or Authorized Agent Adam Pietropaolo

RECEIVED

SEP 30 2025

Assessors Dept, Portland, ME

Denial

Estimate of Fair Value

A) Assessor's Estimate of Fair Market Value

B) Your Estimate of Fair Market Value

C) Reduction of Value Requested

General Property Information

Lot Size (acres) .4

Zoning or Permitted Use Residential

Denial

Description of Building House

Waterfront or Waterview No

## Purchase & Remodeling Information

Purchase Price of Property 465000

Date of Purchase 1/13/2023

Remodeled or Improved Since Purchase Yes

If Yes, Cost? \$20,000

Has the Property Been Recently Appraised? No

## Reasons for Requesting Abatement

**NOTE:** The Maine Supreme Court has held in tax abatement cases that in order to prevail, the taxpayer must indisputably prove one of the following three things for an assessment to be "manifestly wrong":

- The judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results;
- There was unjust discrimination; or
- The assessment was fraudulent, dishonest or illegal.

For a thorough explanation of the abatement and appeal process, [see Maine Revenue Services Property Tax Division's Bulletin No. 10, Property Tax Abatement and Appeals Procedures.](#)

**State the Reason(s) for Requesting an Abatement**

The recent evaluation of my home value is highly irrational and unreasonable; the valuation of my home was assessed \$104,200 higher than the purchase price we paid Jan of 2023. When I contacted Tyler Technologies about the over assessment of my home, they told me that they looked at the average house price of my neighborhood and applied that as a methodology to reach their assessment (they did not look at our property specifically, they lumped it into an aggregate). My wife and I purchased the house for \$465,000 in January of 2023 (supporting closing document attached), we had the interior of the house painted and bathroom fixtures updated. A recent MLS assessment of our house value is \$493,622 (screenshot of MLS attached, MLS recent as of Sept 24th 2025). I believe that a value assessment of \$493,000 is an accurate accounting of my homes true value, not \$569,200.

## Supporting Documents

Attach supporting documents



Closing Disclosure Jan 2023.pdf



MLS Home Eval Sep 24th 2025.docx

## Documentary Evidence Worksheet

Most Recent Sales of Comparable Property (within 24 months preceding April 1st)

## Certification Statement and Signature of Applicant/Owner

### THIS APPLICATION MUST BE SIGNED

**NOTE:** A separate application form should be filed for each separately assessed parcel of real property claimed to be "manifestly wrong."

I UNDERSTAND and AGREE that pursuant to 36 M.R.S. § 706A the Assessor may ask questions and/or request additional information and I shall answer such questions in writing and provide the necessary information and documentation, including:

1. A copy of your current insurance rider that indicates the replacement cost of all structures.
2. A copy of any and all real estate appraisals within the last two (2) years.
3. Commercial Properties - income and expense data along with vacancy and collection loss data for the previous two (2) years, plus copies of all lease agreements and rent rolls. If desired, such data and documentation should be labelled "Proprietary & Confidential".
4. Such other relevant information the Assessor deems necessary or appropriate to grant an abatement of taxes including, but not limited to, an exterior and interior inspection (or reinspection) of the property. The Assessor may dismiss the appeal if the taxpayer does not permit the inspection.

To the Assessor of the City of Portland, Maine:

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. In accordance with the provisions of 36 MRS § 841, I hereby make a written application for abatement and certify that the above statements are true, correct, and complete to the best of my knowledge and belief.

I further understand that failure to answer the Assessor's questions in writing and/or to provide the Assessor with additional information and documentation, as requested, shall bar me from appealing the Assessor's decision.

Signature of Applicant



Date

09/29/2025

**NOTE:** If signed by an authorized representative, please submit a copy of written authorization to act on behalf of the owner / taxpayer that includes the following information:

- Name of Agent / Representative
- Signature of Agent / Representative
- Date
- Title / Relationship
- Mailing Address

# Closing Disclosure

This form is a statement of final loan terms and closing costs. Compare this document with your Loan Estimate.

## Closing Information

Date Issued 01/11/2023  
 Closing Date 01/13/2023  
 Disbursement Date 01/13/2023  
 Settlement Agent Two Lights Settlement Services  
 File # 2023-8  
 Property 1353 Westbrook Street  
 Portland, ME 04102  
 Sale Price \$465,000

## Transaction Information

Borrower Adam Pietropaolo  
 4545 Center Blvd #2096  
 Long Island City, NY 11109  
 Seller Robert Jane Chasebro  
 1353 Westbrook Street  
 Portland, ME 04102  
 Lender Guild Mortgage Company LLC

## Loan Information

Loan Term 30 years  
 Purpose Purchase  
 Product Fixed Rate  
 Loan Type 30 Conventional LTHA  
 CVA CI  
 Loan ID # 304 1003424  
 MIC # 72844509

## Loan Terms

Loan Terms	Can this amount increase after closing?	
Loan Amount	\$395,250	NO
Interest Rate	5.99%	NO
Monthly Principal & Interest <i>See Projected Payments below for your Estimated Total Monthly Payment</i>	\$2,367.18	NO
Does the loan have these features?		
Prepayment Penalty	NO	
Balloon Payment	NO	

## Projected Payments

Payment Calculation	Years 1-6	Years 7-30
Principal & Interest	\$2,367.18	\$2,367.18
Mortgage Insurance	+ 32.94	+ —
Estimated Escrow <i>Amount can increase over time</i>	+ 476.16	+ 476.16
<b>Estimated Total Monthly Payment</b>	<b>\$2,876.28</b>	<b>\$2,843.34</b>
Estimated Taxes, Insurance & Assessments <i>Amount can increase over time See page 4 for details</i>	\$476.16 a month	This estimate includes <input checked="" type="checkbox"/> Property Taxes <input checked="" type="checkbox"/> Homeowner's Insurance <input type="checkbox"/> Other: <i>See Escrow Account on page 4 for details. You must pay for other property costs separately.</i>
		In escrow? YES YES

## Costs at Closing

Closing Costs	\$11,082.17	Includes \$3,635.50 in Loan Costs + \$7,446.67 in Other Costs - \$0 in Lender Credits. See page 2 for details.
Cash to Close	\$70,773.71	Includes Closing Costs. See Calculating Cash to Close on page 3 for details.

Viewing digest for 1353 WESTBROOK STREET

Your Home Digest

JUMP TO

- Home Estimate
- Your Market
- Important Now
- Principal & Interest
- Refinance Options
- Short-term Rentals

QUICK ACTIONS

- Get Pre-Qualified
- Manage Home Loan
- Add a Home
- Invite Friends to Join



BRANCH MANAGER NMLS #159548

Michael Wilson

Hi Adam — Here's your current home digest and tips on how to save money. Call or email with questions!

207-615-5000  
michael.wilson@guildmortgage.net

Explore your financing options

The estimated value of your home is

\$493,622



Assessors Office <assessors@portlandmaine.gov>

**1353 Westbrook ST**

1 message

City of Portland <info@portlandmaine.gov>  
To: assessors@portlandmaine.gov

Mon, Sep 29, 2025 at 7:34 PM



---

**Form Submission Successful**

**Application for Abatement of Property Taxes**

Submission Time: **09/29/2025 7:34 PM (EDT)**

Please find a PDF of your submission details attached to this email.

Attachments included in your submission are linked below.

Please note, the download link will only work for the next 7 days, after which you will need to contact your account administrator to access the attachments.

- [Closing Disclosure Jan 2023.pdf](#)
- [MLS Home Eval Sep 24th 2025.docx](#)
- [signature.png](#)

If you have access to Process Automation and Digital Services, you can also click below to see the submission.

[Application for Abatement of Property Taxes Submission](#)

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 **Application for Abatement of Property Taxes - 09/29/2025 7:34 PM (EDT).pdf**  
426K

Assessor's Office  
Elisa A. Marr, CMA- 2

City of  
**portland**



OCTOBER 10, 2025

PIETROPAOLO ADAM &  
MICAYLA ANDERSEN JTS  
1353 WESTBROOK ST  
PORTLAND, ME 04102

**NOTICE OF ACTION ON ABATEMENT OF REAL ESTATE TAX**

RE: 1353 Westbrook St, Portland Maine; Real Estate Parcel ID: 218 C005001

Dear Sir/Madam:

I have reviewed your submitted application for Abatement of Property Taxes for the above referenced parcel. Based on the evidence provided, it is my opinion that no adjustment to the assessed value is warranted at this time.

Please note that under Maine law, the burden of proof rests upon the taxpayer to provide evidence or documentation that the property is valued in excess of its just value. Just value, as ruled by Maine case law, is synonymous with fair market value.

You have the right to appeal this decision, within 60 days of the receipt of this notice to:

Board of Assessment Review  
389 Congress St, Room 211  
Portland, ME 04101  
Telephone #: 207-874-8480

If you require additional property tax information, please contact the City Assessor's Office at the information below.

Sincerely,

A handwritten signature in cursive script that reads "Elisa A. Marr".

Elisa A. Marr, CMA-2  
City of Portland Assessor



January 8, 2026

Adam Pietropaolo  
Micayla Andersen  
1353 Westbrook Street  
Portland, Maine 04102

Re: § 706A Request for Additional Information: 1353 Westbrook St.; 218 C005001

Dear Mr. Pietropaolo & Ms. Andersen:

The purpose of this letter is to request additional information related to the Board of Assessment Review Application for the property referenced above. *Under Maine law, Title 36, M.S.R.A. § 706A the property owner is required to respond in writing to "all proper inquiries as to the nature, situation and value of the taxpayer's property," including by providing all financial information requested by the Assessor reasonably calculated to assist in valuing the property. Refusal or neglect to answer such inquiry and subscribe same will bar any abatement appeal under Title 36, M.S.R.A. § 841.* This request is being made pursuant to § 706A.

Please submit the following information:

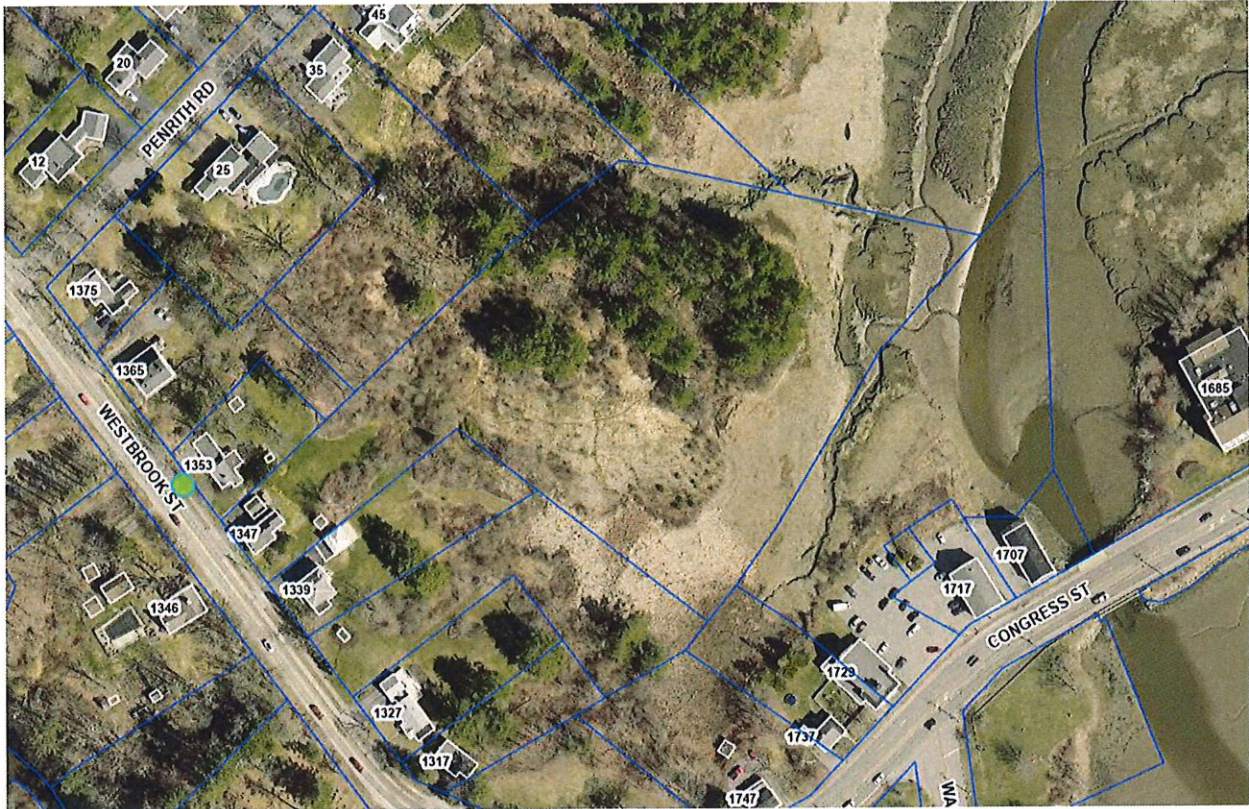
1. Unedited copies, including any drafts, of any and all appraisals or other opinions of value done on the Property. This includes any appraisal or other valuation that was done, in whole or in part, for or in connection with the acquisition of the Property.
2. A copy of the closing statement for the sale of the Property.
3. Evidence of hazard/property insurance coverage details for the Property including the amount of coverage in the event of loss.
4. Copies of any and all title insurance policies related to the Property.
5. Any and all other information that indicates or is relevant to determining the fair market value of the property as of April 1, 2025 including any information indicating that the Property is worth less than the purchase price or is worth less than any appraised values, including any disclosures made to the U.S. Securities and Exchange Commission.
6. Copies of any analysis and market studies that have been conducted or obtained regarding the Property.
7. Please contact this Office to schedule a walkthrough of the Property before **February 6, 2026**.

I appreciate your assistance and cooperation in this process. I ask that you provide this information to me no later than **February 7, 2026**. Failure to provide this information may bar this application and any appeal pursuant to 36 M.R.S.A. § 706A.

Very truly yours,

Elisa A. Marr, CMA-2  
City Assessor

EXHIBIT 5



Aerial Image of Property

# EXHIBIT 6

PARCEL ID	ST#	Street	Sale Price	Sale Date	Validity	ASSE LAND	ASSE BLDG	ASSE TOTAL	Land SF	YR Built	Style	Story	Attic	Rod/Bed	Baths	Half Bt/Grade	Condition	SFLA	CDU	OBV		
275 H004001	927	BRIGHTON AVE	\$ 385,000	2/5/2024	0:VALID SALE	\$ 134,700	\$ 279,600	\$ 414,300	8,000	1951	Cape	1	Pt-Fin	7	3	1	C	Average	1,069	AV	TRUE	
261 B025001	89	ROWE AVE	\$ 385,000	6/7/2024	0:VALID SALE	\$ 143,900	\$ 277,100	\$ 421,000	12,600	1930	Old Style	2	None	5	3	1	C-	Good	1,040	GD	TRUE	
192 K048001	165	CAPISIC ST	\$ 400,000	6/22/2023	0:VALID SALE	\$ 130,800	\$ 278,900	\$ 409,700	6,601	1954	Cape	1	Full-Fin	6	3	1	C	Average	1,092	AV	TRUE	
284 E006001	15	KENT ST	\$ 450,000	4/3/2024	0:VALID SALE	\$ 129,100	\$ 314,300	\$ 443,400	6,000	1935	Cape	1.5	None	7	4	1	C	Average	1,379	AV	TRUE	
185 D001001	560	BRIGHTON AVE	\$ 454,500	5/3/2024	0:VALID SALE	\$ 126,300	\$ 360,400	\$ 486,700	6,000	1910	Old Style	2	None	6	2	1	C	Average	1,474	V-	FALSE	
273 B001001	143	HOLM AVE	\$ 459,000	6/14/2024	0:VALID SALE	\$ 127,700	\$ 305,800	\$ 433,500	5,512	1956	Cape	1	Full-Fin	7	3	1	C	Good	1,056	GD	FALSE	
259 A025001	774	BRIGHTON AVE	\$ 469,000	4/1/2025	0:VALID SALE	\$ 129,100	\$ 332,400	\$ 461,500	6,000	1952	Cape	1.5	None	6	3	1	C	Average	1,361	AV	TRUE	
261 B001001	147	ROWE AVE	\$ 475,000	10/15/2024	0:VALID SALE	\$ 136,000	\$ 311,400	\$ 447,400	8,469	1961	Cape	1	FF-Wall H	6	4	1	C	Good	1,183	GD	TRUE	
259 C016001	418	CAPISIC ST	\$ 480,000	11/22/2024	0:VALID SALE	\$ 149,700	\$ 372,600	\$ 522,300	16,725	1950	Cape	1	Full-Fin	8	3	2	C	Average	1,690	V-	FALSE	
192 H035001	76	HASTINGS ST	\$ 495,000	8/27/2024	0:VALID SALE	\$ 126,300	\$ 339,900	\$ 466,200	5,000	1900	Old Style	2	None	5	2	1	C	Average	1,356	AV	TRUE	
193 A020001	85	BANCROFT ST	\$ 498,000	12/20/2024	0:VALID SALE	\$ 133,300	\$ 298,300	\$ 431,600	7,500	1960	Cape	1	Full-Fin	6	3	1	C	Average	1,142	AV	TRUE	
195 B033001	78	CAPISIC ST	\$ 525,000	10/20/2023	0:VALID SALE	\$ 145,900	\$ 356,600	\$ 502,500	14,024	1953	Cape	1	Unfin	6	3	1	C	Average	1,248	AV	TRUE	
275 I031001	100	DORSET ST	\$ 550,000	3/24/2025	0:VALID SALE	\$ 130,200	\$ 353,600	\$ 483,800	6,400	1955	Cape	1	Full-Fin	7	4	1	C	Good	1,026	VG	TRUE	
224 A023001	338	CAPISIC ST	\$ 550,000	4/12/2024	0:VALID SALE	\$ 131,800	\$ 378,200	\$ 510,000	6,976	1950	Cape	1.5	None	6	4	2	C	Average	1,596	AV	TRUE	
193 A021001	79	BANCROFT ST	\$ 565,000	12/29/2023	0:VALID SALE	\$ 133,300	\$ 400,100	\$ 533,400	7,500	1916	Bungalow	1	Full-Fin	5	2	1	C	Good	1,360	VG	TRUE	
284 B030001	78	DEVON ST	\$ 565,000	12/5/2024	0:VALID SALE	\$ 134,700	\$ 372,400	\$ 507,100	8,000	1950	Cape	1.5	None	6	3	1	C	Good	1,344	GD	TRUE	
192 F004001	4	COLONIAL CT	\$ 572,500	7/18/2024	0:VALID SALE	\$ 131,000	\$ 383,000	\$ 464,000	6,685	1955	Cape	1	FF-Wall H	7	4	1	C	Good	1,135	VG	TRUE	
284 B008001	65	DORSET ST	\$ 585,000	12/22/2023	0:VALID SALE	\$ 137,000	\$ 437,200	\$ 571,900	8,000	1954	Cape	1.5	None	7	3	2	C	Good	1,393	VG	FALSE	
191 B031001	15	WILLOW LN	\$ 590,000	4/19/2024	0:VALID SALE	\$ 137,000	\$ 472,700	\$ 609,700	8,808	1997	Cape	1	Full-Fin	7	4	2	C+	Average	1,598	AV	TRUE	
225 C036001	15	WINDING WAY	\$ 605,000	5/31/2024	0:VALID SALE	\$ 141,300	\$ 442,200	\$ 583,500	10,675	1957	Cape	1.5	None	7	4	2	C	Good	1,764	GD	TRUE	
185 E004001	16	WOLCOTT ST	\$ 615,000	2/19/2025	0:VALID SALE	\$ 126,300	\$ 454,600	\$ 580,900	5,000	1910	Old Style	2	Unfin	6	3	1	C+	Average	1,732	AV	TRUE	
248 A024001	55	TRAILHEAD WAY	\$ 728,250	5/26/2023	0:VALID SALE	\$ 168,900	\$ 625,500	\$ 794,400	6,833	2023	Cape	1.5	None	6	3	2	1	B-	Average	1,826	AV	FALSE
185 D005001	18	FLEETWOOD ST	\$ 820,000	10/11/2024	0:VALID SALE	\$ 133,300	\$ 448,400	\$ 581,700	7,500	1910	Bungalow	1	Full-Fin	7	3	2	C	Good	1,603	VG	TRUE	
228 C007001	24	PARTRIDGE CIRC	\$ 905,000	6/20/2023	0:VALID SALE	\$ 146,900	\$ 710,600	\$ 857,700	27,648	1968	Cape	1.5	None	7	4	3	B-	Good	2,415	VG	TRUE	
218 C005001	1353	WESTBROOK ST	\$ 465,000	1/13/2023		\$ 134,100	\$ 435,100	\$ 569,200	7,440	1939	Cape	1.5	None	7	2	1	1	C+	Average	1,464	AV	TRUE

# ASSESSMENT APPEAL FOR 1353 WESTBROOK STREET, PORTLAND, MAINE

UNDERSTANDING THE  
PROCESS TO  
CHALLENGE  
PROPERTY TAX  
VALUATIONS



# LEGAL FRAMEWORK AND STANDARDS



## APPLICABLE LEGAL STANDARD UNDER MAINE LAW

### Fair Market Value Requirement

Maine law mandates municipal assessments to reflect fair market value, known as just value.

### Assessment Validity Range

Assessments are presumed valid if within  $\pm 10\%$  of the property's probable selling price.

### Taxpayer Burden of Proof

Taxpayers must prove when assessments exceed the reasonable 10% tolerance.

### Board's Authority to Grant Abatements

The Board must grant abatements when credible evidence shows assessment deviation beyond tolerance.

# SUBJECT PROPERTY AND MARKET EVIDENCE



## OVERVIEW OF THE SUBJECT PROPERTY

### **Property Location and Type**

The property is a single-family home located in Portland's Stroudwater neighborhood, built in 1939.

### **Property Size and Layout**

The home offers approximately 1,460 to 1,590 square feet, with two bedrooms and one and a half bathrooms.

### **Lot Size and Neighborhood Context**

Situated on a 0.40-acre lot, the property's characteristics align with typical homes in the surrounding area.

### **Renovation and Market Value Baseline**

No major renovations have been made, establishing a baseline for market value comparison with homes.



# ARM'S-LENGTH SALE OF THE SUBJECT PROPERTY

## **Arm's-Length Transaction Definition**

The sale involved unrelated parties acting independently without pressure or compulsion, ensuring fairness.

## **Open Market Exposure**

The property was publicly listed and exposed to the market before the sale, ensuring transparency.

## **Fair Market Value Indicator**

The arm's-length sale is the strongest indicator of fair market value under Maine assessment guidelines.

## **No Unusual Conditions**

No unusual incentives, concessions, or non-market conditions influenced the sale price or terms.

# ASSESSMEN T VERSUS MARKET VALUE

# COMPARISON OF CITY ASSESSMENT TO VERIFIED SALE PRICE



## City Assessment Value

The City of Portland assessed the property at \$569,200, which is significantly higher than the sale price (+22% higher).

## Verified Sale Price

The verified sale price was \$465,000, indicating the market value demonstrated by the recent transaction (sale price a mere 78 days before 4/1)

## Assessment vs Market Value Gap

The assessment exceeds the sale price by 22%, surpassing Maine's 10% legal tolerance for valuation discrepancies.

## Question on Assessment Reasonableness

The significant deviation raises concerns about whether the assessment is reasonable under statutory limitations.

Period	Observed Market Behavior
Jan–Apr 2023	Transitional, cooling
2023 → 2024	~6% appreciation, rising price cuts
2024 → Apr 2025	~0–2% growth, market flattening
Overall	Non-linear, volatile, property-specific

There is no data-supported justification for:

- A 22% increase
- Occurring within 78 days
- Followed by sub-10% growth over the next 2 years

# COMPARABLE E SALES ANALYSIS

# • SUBJECT PROPERTY (REMINDER FOR CONTEXT)

- **Address: 1353 Westbrook St, Portland, ME**
- **Sale Date: Jan 13, 2023**
- **Sale Price: \$465,000**
- **Property Type: Single-Family Residence**
- **Living Area: ~1,460**
- **Bedrooms / Bathrooms: 2 BR / 1.5 BA**
- **Lot Size: .4 acres**
- **Year Built: 1939**
- **Additional notes: 25+ year roof, 30+ year old heating system, no central air, dated kitchen (remodeled in 2001), no sup-pump (basement flooded in 2025), fireplace not in working condition, active electrical issues in the house. House faces a busy street with lots of ambient noise and car/foot traffic.**



## EXAMPLES OF COMPARABLE SALES (4/1/23 – 4/1/25)

- **Address: 101 Gilman St, Portland, ME 04012**
- **Sale Date: September 28, 2023**
- **Sale Price: \$461,000**
- **Property Type: Single-Family Residence**
- **Living Area: ~1,250 sq ft**
- **Bedrooms / Bathrooms: 3 BR / 1 BA**
- **Lot Size: Oversized lot, 2-car garage**
- **Year Built: 1946**
- **Location Relevance: Same ZIP code and market area**
- **Board Relevance: More bedrooms and garage, yet sold almost identical to my purchase price, not \$569K**



# EXAMPLES OF COMPARABLE SALES (4/1/25 – 4/1/25)

- **Address: 87 Stevens Avenue, Portland, ME 04102**
- **Sale Date: July 2, 2025**
- **Sale Price: \$430,000**
- **Property Type: Single-Family Residence**
- **Living Area: ~1,456 sq ft**
- **Bedrooms / Bathrooms: 3 BR / 1 BA**
- **Lot Size: ~0.30 acres**
- **Year Built: Mid-20th century**
- **Condition Notes: Typical condition; no luxury features**
- **Location Relevance: Approximately 0.5 miles from subject**
- **Board Relevance: Nearly identical size with more bedrooms; sold below assessment. Strong evidence that size-adjusted values do not approach \$569K.**



# EXAMPLES OF COMPARABLE SALES (4/1/23 – 4/1/25)

- **Address: 4 Poe St, Portland, ME 04102**
- **Sale Date: December 2024**
- **Sale Price: \$500,000**
- **Property Type: Single-Family Residence**
- **Living Area: ~1,260 sq ft**
- **Bedrooms / Bathrooms: 3 BR / 2 BA**
- **Lot Size: ~0.8 acres**
- **Condition Notes: Quiet side road, semi-rural feel**
- **Location Relevance: Similar square footage.**
- **Board Relevance: More land (2X) and bathrooms than my home, still below \$569K**



# EXAMPLES OF COMPARABLE SALES (4/1/23 – 4/1/25)

- **Address: 1144 Westbrook Street, Portland, ME 04102**
- **Sale Date: October 18, 2024**
- **Sale Price: \$392,500**
- **Property Type: Single-Family Residence**
- **Living Area: ~936 sq ft**
- **Bedrooms / Bathrooms: 3 BR / 1 BA**
- **Lot Size: ~0.35 acres**
- **Year Built: 1945**
- **Condition Notes: Updated kitchen and bathroom (2020); single-level layout**
- **Location Relevance: Same street and neighborhood as subject property.**
- **Board Relevance: Smaller but updated home sold significantly below subject value. Confirms lower bound**



# EXAMPLES OF COMPARABLE SALES (4/1/25 – 4/1/25)

- **Address: 137 Web Street, Portland ME 04102**
- **Sale Date: August 2025**
- **Sale Price: \$390,000**
- **Property Type: Single-Family Residence**
- **Living Area: ~1,200 sq ft**
- **Bedrooms / Bathrooms: 3 BR / 2 BA**
- **Year Built: Mid-century**
- **Condition Notes: Standard condition; smaller footprint**
- **Location Relevance: Same ZIP code and market area**
- **Board Relevance: Similar square footage, more bedrooms, much lower sale price**



# SUMMARY OF COMPARABLE SALES (2023–2025)



## Comparable Property Sales

Reviewed several single-family home sales in ZIP code 04102 between 2023 and 2025 to assess market value.



## Sale Price Range

Sale prices of comparable properties ranged from \$392,500 to \$500,000 during the review period.



## Assessment Discrepancy

None of the comparable homes approached the city’s assessed value of \$569,200, indicating a valuation gap.

MARKET  
CONCLUSIONS  
AND  
REQUESTED  
RELIEF

SAMPLE FOOTER TEXT

3/12/2026

19



# MARKET RANGE AND REQUESTED ASSESSED VALUE

## **Comparable Sales Range**

Comparable sales cluster between \$430,000 and \$470,000, establishing a consistent market range for similar homes.

## **Discrepancy in Assessed Value**

The current assessed value of \$569,200 exceeds fair market value significantly, unsupported by market evidence.

## **Requested Assessed Value**

The requested assessed value of \$465,000 aligns with verified sale prices and satisfies legal requ