



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.