

# City of Portland

## Board of Assessment Review - March 17, 2026

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

Tuesday, March 17, 2026 at 1:00 PM Room 24,  
Portland City Hall, 389 Congress St., Portland,  
Maine



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).

The Board of Assessment Review will conduct this meeting in-person in Room 24 at Portland City Hall. If you are not able to attend in person, a recording will be available in the Agenda Center following the meeting.

1. **Approve minutes of the March 11, 2026 Board of Assessment Review Hearing**
  - a. Draft March 11, 2026 Board of Assessment Review meeting minutes attached.
2. **Appeal of Assessment of 24 Willis Street, Parcel ID 015 E002001, owner Patricia M. Bleech**
  - a. 24 Willis Street Application for Appeal to Board of Assessment Review Attached
  - b. Assessor's Response re 24 Willis Street Attached
  - c. Materials Admitted During the Hearing Attached
3. **New Bussiness (if necessary)**
4. **Adjournment**



**Board of Assessment Review**  
**Wednesday, March 11, 2026, 2:00 PM**  
**Meeting Minutes**

Eric Larsson, Chair  
Dale Knapp  
Lee Lowry

The meeting convened at 2:06 p.m. on March 11, 2026 via Zoom.

Attendees: Board members Eric Larsson, chair, Dale Knapp, and Lee Lowry, Attorney Stephen W. Wagner representing the board, City Assessor Elisa Marr, Attorney Michael Goldman representing the city, appellants Colleen Clark and Meredith Lubking, and board assistant Annie James.

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

**Approve the Minutes of the March 10, 2026 Board of Assessment Review Meeting**

Board chair Larsson moved to approve the minutes of the March 10, 2026 Board of Assessment Review Meeting. Board member Knapp seconded the motion, which was approved by a roll call vote of (3-0).

**Appeal from Colleen Clark and Meredith Lubking, 61 Granite Street**

Board chair Larsson introduced all parties and reviewed the meeting's agenda.

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

Board chair Larsson opened the hearing of Colleen Clark and Meredith Lubking's appeal. The appellants presented their argument. When done, Board chair Larsson invited the Assessors to ask questions. Before asking questions, Attorney Goldman confirmed that all submitted materials and exhibits were admitted to the record, to which there were no objections. The following individuals asked questions, and the appellant answered them: Attorney Goldman.

When the Assessors were finished asking questions, the Board was given an opportunity to ask the appellant questions. The following Board members asked questions: Lee Lowry, Eric

Larsson.

Board chair Larsson invited the Assessors to present their response. The following individuals spoke: Attorney Goldman, Elisa Marr.

The following exhibits were displayed on the screen for the Board to review: Assessor's Exhibit 16, 1, 17, 11, 13, 14, 15, Appellant's Exhibit F, D.

Ms. Clark objected to the relevance of lots included in Assessor's Exhibit 13. Board member Lowry asked the Assessor if the lots are treated and valued as a single parcel, and the Assessor confirmed that even though the lots are different types, they are not divisible. Chair Larsson ruled the exhibit would remain in the record but noted the Board would take the appellant's points into consideration. The Assessors continued to present their response.

A technical error in the PDF of Assessor's Exhibit 15 resulted in a missing column of data. Ms. Clark objected to the inclusion of the additional column to the Exhibit, and cited that the figures were different than her information. Attorney Goldman offered to email the missing column to all parties, which he does.

A break was called at 3:13 p.m.

The meeting reconvened at 3:20 p.m.

Attorney Goldman introduced the missing data as Assessor's Exhibit 18. Ms. Clark confirmed that she found discrepancies in the data. Attorney Goldman mentions that this data is available and public record on the assessor's database. Chair Larsson advised that both parties could rely on their respective figures, and the Board would weigh the evidence accordingly. The Assessors continued to present their response.

The following exhibits were displayed on the screen for the Board to review: Assessor's Exhibit 18

When the Assessors were finished presenting their response, the Applicant was given an opportunity to ask questions. The following individuals asked questions, and the Assessor answered them: Colleen Clark, Attorney Goldman.

The following materials were displayed on the screen for the Board to review: Zillow listings of 20 Dean St and 61 Granite Street.

When both parties were finished asking questions, the Board was given an opportunity to ask questions, and the Assessor answered them. The following Board members asked questions: Eric Larsson, Lee Lowry, Dale Knapp.

Board chair Larsson opened the hearing to public comment. No members of the public were present.

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

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

Attorney Wagner provided a summary of the Board's role as the decision-making body.

The Board closed the public portion of the meeting and began their deliberations. The following individuals spoke: Eric Larsson, Dale Knapp, Lee Lowry.

Colleen Clark and Meredith Lubking departed the meeting at 4:50 p.m.

Attorney Goldman and Elisa Marr departed the meeting at 4:51 p.m.

The Board discussed factual findings of the appeal. The following individuals spoke: Attorney Wagner, Eric Larsson, Dale Knapp, Lee Lowry.

Board member Lowry moved to deny the abatement application based on the finding that the applicant failed to provide sufficient evidence to overturn assessor's valuation and that the assessment of the property was manifestly wrong, and listed the factual findings of the deliberation. Board chair Larsson seconded the motion, which was approved by a roll call vote of (3-0).

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 Larsson seconded the motion, which passed by a roll call vote of (3-0).

### **Adjournment**

Board chair Larsson moved and Board member Lowry seconded the motion to adjourn, which passed by a roll call vote of (3-0). The meeting concluded at 5:13 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: Patricia M. Bleech
2. Mailing address: 24 Willis Street
3. Physical address (if different than mailing address): \_\_\_\_\_
4. Phone: (207) 712-4482 Email: tricialmarie@maine.RR.com
5. Tax year for abatement: ..... 2025
6. Assessed value of real estate: ..... \$ 579,800
7. Reduction of real estate value requested: ..... \$ 200,000
8. Assessed value of personal property: ..... \$ N/A
9. Reduction of personal property value requested: ..... \$ N/A
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 56% increase in Total Value of my property, at **24 Willis Street** (a functionally obsolete contributing structure in a historic district on a 1750 SF nonconforming lot), does not square with the relatively modest increases in Total Value of the properties the Assessor's Office cited as "**Comparables**". In *fact*, the comps don't even align with each other...

While (subjective) Building Values can be expected to vary, (objective) Land Values should be consistent. Nevertheless, with one buildable lot realizing an assessment increase of 63%, and another buildable lot being afforded a 7% reduction, it becomes apparent Land Values were artificially manipulated - and, in the case of my nonconforming lot, grossly inflated. As the inherent value of a nonconforming lot is, by definition, significantly *less* than a lot with development potential, the 89% increase in my land assessment was, clearly, contrived.

Based on the evidence documented on the Assessor's website, and *adjusting for misrepresentations* carried-over from the 2021 revaluation, it would appear the Total Value of my property is, fundamentally, the same as it was in 2022 (if not *lower*).

**\* SEE ATTACHED \***

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.

Patricia M. Bleech

Signature of applicant

12.19.2025

Date



# Real Estate Assessment History

Owner BLEECH PATRICIA M

Parcel ID 015-E-002-001

*24 Willis Street*

Number of years

Year	Land Value	Building Value	Personal Value	Total Value	
2026	423300 <i>1750 SF \$242 psf</i>	156500	0	579800	<i>Sold 6.4.1992 \$65,000</i>
2025	224000 <i>\$128 psf</i>	146700	0	370700	
2024	224000	146700	0	370700	
2023	224000	146700	0	370700	
2022	224000	146700	0	370700	
2021	105700	70300	0	176000	
2020	105700	70300	0	176000	
2019	105700	70300	0	176000	
2018	105700	70300	0	176000	
2017	105700	70300	0	176000	
2016	105700	70300	0	176000	
2015	105700	70300	0	176000	
2014	105700	70300	0	176000	
2013	105700	70300	0	176000	
2012	105700	70300	0	176000	
2011	105700	70300	0	176000	
2010	105700	70300	0	176000	
2009	105700	70300	0	176000	
2008	105700	70300	0	176000	
2007	105700	70300	0	176000	



# Real Estate Assessment History

Owner LORENZ AMY &

Parcel ID 013-A-001-001

*21 Greenleaf*

Number of years 20 ▾

Year	Land Value	Building Value	Personal Value	Total Value	
2026	326000 <i>\$58psf</i>	256400	0	582400	<i>Sold 10.19.2023 \$580,000</i>
2025	199300 <i>\$35psf</i>	222500	0	421800	
2024	199300	214800	0	414100	
2023	199300	214800	0	414100	
2022	199300	214800	0	414100	
2021	68500	69300	0	137800	
2020	68500	69300	0	137800	
2019	68500	69300	0	137800	
2018	68500	69300	0	137800	
2017	68500	69300	0	137800	
2016	68500	69300	0	137800	
2015	68500	69300	0	137800	
2014	68500	69300	0	137800	
2013	68500	69300	0	137800	
2012	68500	69300	0	137800	
2011	68500	69300	0	137800	
2010	68500	69300	0	137800	
2009	68500	53800	0	122300	
2008	68500	53800	0	122300	
2007	68500	53800	0	122300	



# Real Estate Assessment History

Owner MARSH JACOB &

Parcel ID 013-D-003-001 *27 Anderson*

Number of years

Year	<i>2531 SF</i> Land Value	Building Value	Personal Value	Total Value	<i>Sold 5.11.2023</i> <i>\$667,000</i>
2026	<i>\$127 psf</i> 321600	356200	0	677800	
2025	<i>\$96 psf</i> 243900	278800	0	522700	
2024	243900	278800	0	522700	
2023	243900	278800	0	522700	
2022	243900	278800	0	522700	
2021	61200	111400	0	172600	
2020	61200	111400	0	172600	
2019	61200	111400	0	172600	
2018	61200	111400	0	172600	
2017	61200	111400	0	172600	
2016	61200	111400	0	172600	
2015	61200	111400	0	172600	
2014	61200	89100	0	150300	
2013	61200	89100	0	150300	
2012	61200	89100	0	150300	
2011	61200	89100	0	150300	
2010	61200	89100	0	150300	
2009	61200	89100	0	150300	
2008	61200	89100	0	150300	
2007	61200	89100	0	150300	



# Real Estate Assessment History

Owner BROGAN ANNA E

Parcel ID 014-J-006-001

*38 Turner*

Number of years 20 ▾

Year	Land Value	Building Value	Personal Value	Total Value	
2026	320100 <i>\$154 psf</i>	235400	0	555500	<u>Sold 8.11.2023</u> <u>\$580,000</u>
2025	306500 <i>\$151 psf</i>	176000	0	482500	
2024	306500	176000	0	482500	
2023	306500	172700	0	479200	
2022	306500	172700	0	479200	
2021	106000	76800	0	182800	
2020	106000	76800	0	182800	
2019	106000	76800	0	182800	
2018	106000	76800	0	182800	
2017	106000	76800	0	182800	
2016	106000	76800	0	182800	
2015	106000	76800	0	182800	
2014	106000	76800	0	182800	
2013	106000	76800	0	182800	
2012	106000	76800	0	182800	
2011	106000	76800	0	182800	
2010	106000	76800	0	182800	
2009	106000	76800	0	182800	
2008	106000	76800	0	182800	
2007	106000	76800	0	182800	



# Real Estate Assessment History

Owner FOX STEPHANIE &

Parcel ID 015-F-006-001

48 Montreal

Number of years 20 ▾

Year	Land Value	Building Value	Personal Value	Total Value
2026	447000 <i>\$151 psf</i>	441500	0	888500
2025	377400 <i>\$127 psf</i>	326500	0	703900
2024	377400	213900	0	591300
2023	377400	213900	0	591300
2022	377400	213900	0	591300
2021	107400	87900	0	195300
2020	107400	87900	0	195300
2019	107400	87900	0	195300
2018	107400	87900	0	195300
2017	107400	87900	0	195300
2016	107400	87900	0	195300
2015	107400	87900	0	195300
2014	107400	87900	0	195300
2013	107400	87900	0	195300
2012	107400	87900	0	195300
2011	107400	87900	0	195300
2010	107400	87900	0	195300
2009	107400	87900	0	195300
2008	107400	87900	0	195300
2007	107400	87900	0	195300

Sold 11.27.2023  
\$905,000



# Real Estate Assessment History

Owner GRANTHAM KERRY S &  
Parcel ID 010-A-027-001 ↑ Gould

Number of years 20 ▾

Year	Land Value	Building Value	Personal Value	Total Value	
2026	329200 <i>\$54psf</i>	231700	0	560900	<u>Sold 9.15.2023</u> <u>\$617,500</u>
2025	352200 <i>\$59psf</i>	190600	0	542800	
2024	352200	166200	0	518400	
2023	352200	166200	0	518400	
2022	352200	166200	0	518400	
2021	68900	68100	0	137000	
2020	68900	68100	0	137000	
2019	68900	68100	0	137000	
2018	68900	68100	0	137000	
2017	68900	68100	0	137000	
2016	68900	68100	0	137000	
2015	68900	68100	0	137000	
2014	68900	68100	0	137000	
2013	68900	68100	0	137000	
2012	68900	68100	0	137000	
2011	68900	68100	0	137000	
2010	68900	68100	0	137000	
2009	63600	60600	0	124200	
2008	63600	60600	0	124200	
2007	63600	60600	0	124200	

# JUST VALUE: 24 Willis St/ Nonconforming Lot

3 messages

Wed, Mar 11, 2026 at 9:07 AM

pbleech <triciamarie@maine.rr.com>

Reply-To: pbleech <triciamarie@maine.rr.com>

To: Michael Goldman <mig@portlandmaine.gov>

Cc: Eric Larsson <mainelandlaw@proton.me>, "Elisa A. Marr" <emarr@portlandmaine.gov>, Annie James <ajames@portlandmaine.gov>, "Stephen W. Wagner" <swagner@rudmanwinchell.com>, "s.karsten@gmail.com" <s.karsten@gmail.com>

36 MRS § 701-A states:

## §701-A. Just value defined

In the assessment of property, assessors in determining just value are to define this term in a manner that recognizes only that value arising from presently possible land use alternatives to which the particular parcel of land being valued may be put. In determining just value, assessors must consider all relevant factors, including without limitation the effect upon value of any enforceable restrictions to which the use of the land may be subjected including the effect on value of designation of land as significant wildlife habitat under Title 38, section 480-BB, current use, physical depreciation, sales in the secondary market, functional obsolescence and economic obsolescence. Restrictions include but are not limited to zoning restrictions limiting the use of land, subdivision restrictions and any recorded contractual provisions limiting the use of lands. The just value of land is determined to arise from and is attributable to legally permissible use or uses only. [PL 2007, c. 389, §1 (AMD).]

For the purpose of establishing the valuation of unimproved acreage in excess of an improved house lot, contiguous parcels and parcels divided by road, powerline or right-of-way may be valued as one parcel when: each parcel is 5 or more acres; the owner gives written consent to the assessor to value the parcels as one parcel; and the owner certifies that the parcels are not held for sale and are not subdivision lots. [PL 1993, c. 317, §1 (NEW); PL 1993, c. 317, §2 (AFF).]

For the purpose of establishing the valuation of improved real property, the property must be valued based on its highest and best use as of April 1st of each year, taking all of the following 3 approaches to value into consideration: cost, income and sales comparison. In establishing the valuation of improved real property, assessors shall consider age, condition, use, type of construction, location, design, physical features and economic characteristics. [PL 2023, c. 441, Pt. B, §4 (AMD); PL 2023, c. 441, Pt. B, §7 (AFF).]

In determining just value, consistent with the Constitution of Maine, Article IX, Section 8, a property subject to restrictions, contractual or otherwise, that restrict the permitted use of a property may not be considered comparable to property not so restricted.

**DATE:** March 10, 2026  
**TO:** City of Portland Board of Assessment Review  
**FROM:** Elisa Marr, City Assessor  
**RE:** FY26 Abatement Appeal – March 17, 2026  
Patricia M. Bleech; 24 Willis Street; Parcel ID 015 E002001

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The mission of the Assessor's Office is defined by the Maine Constitution, which states: *"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."*

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 **Patricia M. Bleech** ("Appellant"), regarding the property located at **24 Willis Street** (the "Property"), a hearing for which is scheduled for **March 17, 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

- 5/29/2025** Appellant had an informal hearing with a representative of Tyler Technologies. The Tyler representative noted that: HER MAIN CONCERN IS HER LAND VALUE BEING WAY TOO HIGH, THINKS LAND VALUE SHOULD BE ONLY \$150,000 BASED ON FACT ITS UNBUILDABLE AND IN HISTORICAL PRESERVATION AREA LOT APPEARS TO HAVE OFF-ST PARKING? IF NOT APPLY -30% TO LAND VALUE NEED MORE INFO TO VERIFY GRADE/COND/CDU OF BLDG VALUE IN LINE. RECOMMENDATION – NO CHANGE IN VALUE
- 9/30/2025** The Appellant submitted an Application for Abatement of Property Taxes to the Assessor’s Office for a value reduction of \$248,300 or a total value of \$331,500. [Exhibit 2]
- 10/20/2025** The Assessor’s Office issued a denial letter to the Appellant’s Abatement Application. [Exhibit 3]
- 12/22/2025** Appellant appeals to the Board of Assessment Review for a value reduction of \$200,000 or a total value of \$378,800.

## LIST OF ATTACHMENTS

### **Appellant’s Submissions:**

- Application for Appeal of Assessor’s Decision on Abatement of Municipal Property Taxes (36 M.R.S.A. Section 843) packet, received by Corporation Counsel on December 22, 2025 on behalf of the Board of Assessment Review.

### **City Assessor’s Exhibits:**

- Current Property Record Card for 015 E002001 [Exhibit 1]
- Abatement Application to the City Assessor received 9/30/2025 [Exhibit 2]
- Denial letter dated 10/20/25 [Exhibit 3]
- 2022 City of Portland, Maine Board of Assessment Review Decision on Appeal of Patricia Bleech 24 Willis Street [Exhibit 4]
- Recent Sales of Similar Properties (Appellant’s comparable sales highlighted) [Exhibit 5]
- Spatial Distribution of Comparable Units – Map [Exhibit 6]
- Aerial images of the Property [Exhibit 7]
- Revaluation Methodology [Exhibit 8]

## 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 her Application for Abatement of Property Taxes to the Assessor’s Office, the Appellant initially requested a value reduction of \$248,300 to a total value for the Property of \$331,500. [Exhibit 2]. The Appellant then requested a value reduction of \$379,800 in her appeal to the Board. The difference in these amounts indicates that the Appellant has no true or accurate data to support their opinion of value. Moreover, the Appellant is requesting a value that is just \$9,100 (about 2.5%) above the pre-revaluation value of \$370,700. Appellant has provided no evidence to support her claim that the value of a property on the East End has increased by only 2.5% in the last five years in what has been a historic real estate market. [Exhibit 2]
2. In her appeal to this Board and in her Abatement Application to the Assessor, the Appellant challenged the land value and not the total value of the Property. [Exhibit 2]. As stated in the denial letter dated October 20, 2025 [Exhibit 3], “An appeal of the valuation can only be on the total valuation amount. Appeals of just the land portion or building portion are not permitted by law. See *Roberts v. Town of Southwest Harbor*, 2004 ME 132, 861 A.2d 617; see also the Board’s decision in the appeal of John Babin, 72 Sheridan Street, available at: <https://content.civicplus.com/api/assets/me-portland/984276b4-6593-4e6b-9f4b-857cdaf0d8b?cache=1800>.
3. Appellant appears to suggest that the valuation of her Property, particularly the valuation of her land, was the result of unjust discrimination. As the Law Court has explained, “We have never sustained an unjust discrimination claim based only on a single component of a total assessment, without showing that the property’s total assessment was discriminatory. Previous cases in this Court have found discrimination after comparing the total assessed values of similarly situated properties. . . . Accordingly, a taxpayer seeking to prove unjust discrimination must demonstrate that his property, as a whole, has been valued differently than other comparable properties.” *Roberts v. Town of Southwest Harbor*, 2004 ME 132, 861 A.2d 617. Appellant, therefore, can only prevail in her appeal if she demonstrates an error in the total valuation of the Property, and not just in the value of her land.
4. Notably, in 2022, the Appellant filed an appeal with the Board of Assessment Review following the 2021 revaluation and made essentially the same arguments that she is

making now. She argued that her property was functionally obsolete, that she had a nonconforming lot, and that there was a disproportionate increase in her land value. As the Board explained in denying the Appellant’s claims in that appeal, “It is the total assessed value of the property that controls. As long as the overall assessed value is not “manifestly wrong,” the taxpayer has not met their burden of proof.” [Ex. 7 (citing *Roberts v. Town of Southwest Harbor*, 2004 ME 132, 861 A.2d 617)].

5. The Board further explained in the Appellant’s 2022 appeal that “Impeachment of the assessor’s methodology alone is insufficient to meet” the taxpayer’s burden to show the assessment is “manifestly wrong” – the taxpayer also must show the property is overvalued. [Ex.7 (citing *Yusem v. Town of Raymond*, 2001 ME 61, 769 A.2d 865)]. In the 2022 Appeal, the Board also explained that “The methodology employed by Tyler Technologies is also outside of the scope of the Board’s review, unless it could be shown that this particular assessment “necessarily resulted” in unjust discrimination against the subject property in comparison to other similarly situated properties (citing *Moser v. Town of Phippsburg*, 553 A.2d 1249, 1250 (Me. 1989). The Board concluded in that appeal, as it should do here, that the Appellant failed to demonstrate that the assessment was overvalued. [See Exhibit 4]
  
6. Recent sales of similar properties [see Exhibit 5] used in the development of the 2025 revaluation include:

1	PARCEL ID	ST #	Street	Net Sale Price	Sale Date	ASSE LAND	ASSE BLDG	ASSE TOTAL	Land SF	YR Built	Style	Story	Room	Bed	Ful	Half	Grade	Condition	SFLA	CDU
2	013 1028001	4	ROMASCO LN	\$400,000	9/6/2024	\$223,100	\$165,800	\$388,900	476	1920	Old Style	1.5	5	2	1		C-	Average	744	V-
3	012 F016001	15	E COVEST	\$510,000	7/14/2023	\$271,100	\$204,500	\$475,600	900	1880	Old Style	1.5	4	1	1		C-	Good	768	GD
4	012 D008001	39	HAMMOND ST	\$465,000	10/27/2023	\$300,700	\$235,900	\$536,600	3173	1880	Old Style	1	5	2	1	1	C-	Good	833	GD
5	014 J006001	38	TURNER ST	\$580,000	8/11/2023	\$320,100	\$235,400	\$555,500	2032	1874	Old Style	1.5	5	2	2		C-	Average	995	AV
6	010 A027001	9	GOULD ST	\$617,500	9/15/2023	\$329,200	\$231,700	\$560,900	6093	1850	Old Style	1.7	6	3	1		C-	Average	973	AV
7	010 A031001	190	WASHINGTON AVE	\$595,000	11/7/2024	\$275,600	\$287,700	\$563,300	1245	1890	Old Style	2	5	3	1		C-	Good	1276	GD
8	013 A001001	21	GREENLEAF ST	\$580,000	10/19/2023	\$326,000	\$256,400	\$582,400	5644	1910	Old Style	1.5	6	3	1		C-	Good	1152	GD
9	013 D003001	27	ANDERSON ST	\$667,000	5/11/2023	\$321,600	\$356,200	\$677,800	2531	1875	Old Style	1.5	7	3	2		C	Good	1491	GD
10	015 F006001	48	MONTREAL ST	\$905,000	11/27/2023	\$447,000	\$441,500	\$888,500	2967	1860	Old Style	1.5	8	2	1	1	C+	Good	1596	GD
11	016 E018001	7	GILBERT LN	\$895,000	5/1/2023	\$493,200	\$404,200	\$897,400	3462	1975	Old Style	2	6	3	3		C	Good	1476	GD
12																				
13	015 E002001	24	WILLIS ST			\$423,300	\$156,500	\$579,800	1750	1864	Old Style	1.5	7	3	1		C-	Fair	1365	FR

The properties in Exhibit 5 (including the highlighted properties, which are the properties listed in Appellant’s appeal), support the Assessor’s valuation of the Property. With the total assessment requirement in mind, a review of the sales comparisons provided by the Appellant reflect assessed values below or within 10% of market value, indicating fair and equitable assessments for those properties, but they do not demonstrate that the Assessor’s valuation of the Property was manifestly wrong. Again, it is not enough for the Appellant to simply demonstrate that the value of her land is higher than the land value for a comparable property. Furthermore, it is important to note that some of the comparable sales submitted by the Appellant are in less valuable neighborhoods than the subject Property, which is located about 1 block from the Eastern Promenade. [See Exhibits 5 & 6]

7. Aerial image of the subject Property [Exhibit 7]:



8. The Appellant's methodology of establishing market value based on the per square foot value of just the land is not the method used in establishing value for the 2025 revaluation. [See Exhibit 8]
9. 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.

10. 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 her burden to demonstrate that the assessment was substantially overvalued, based on an unjust discrimination or subject to fraud, dishonesty or an illegality.

11. 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 : 24 WILLIS ST

Parcel ID: 015 E002001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: March 6, 2026

CURRENT OWNER

BLEECH PATRICIA M  
24 WILLIS ST  
PORTLAND ME 04101

GENERAL INFORMATION

Living Units 1  
Neighborhood 101  
Alternate ID 10899  
Vol / Pg 10098/294  
District 14  
Zoning RN4  
Class RI

Property Notes

15-E-2  
WILLIS ST 24  
1750 SF



EXHIBIT 1

015 E002001 8/13/2024

Land Information

Type	Size	Influence Factors	Influence %	Value
Primary	SF	1,750 Shape/Size	-25	423,260

Total Acres: .0402  
Spot:

Location:

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	423,300	423,300	423,300	0	423,300
Building	156,500	156,500	156,500	0	107,900
Total	579,800	579,800	579,800	0	531,200

Value Flag COST APPROACH  
Gross Building:  
Manual Override Reason  
Base Date of Value APRIL 1, 2021  
Effective Date of Value APRIL 1, 2021

Entrance Information

Date	ID	Entry Code	Source
02/02/90	CJC	Entry & Sign	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete

Sales/Ownership History

Transfer Date	Price	Type	Deed Reference	Deed Type	Grantee
06/04/92	65,000	Land & Building	10098/294		BLEECH PATRICIA M



RESIDENTIAL PROPERTY RECORD CARD

2025

CITY OF PORTLAND

Situs : 24 WILLIS ST

Parcel Id: 015 E002001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: March 6, 2026

Dwelling Information

Style Old Style 1864  
 Year Built 1864  
 Eff Year Built  
 Year Remodeled  
 Amenities  
 In-law Apt No

Basement

Basement Part  
 # Car Bsmt Gar  
 FBLA Size x  
 Rec Rm Size x

Heating & Cooling

Heat Type Basic  
 Fuel Type Gas  
 System Type Warm Air

Room Detail

Bedrooms 3  
 Family Rooms  
 Kitchens 7  
 Total Rooms 7  
 Kitchen Type  
 Kitchen Remod No

Adjustments

Int vs Ext Same  
 Cathedral Ceiling x

Grade & Depreciation

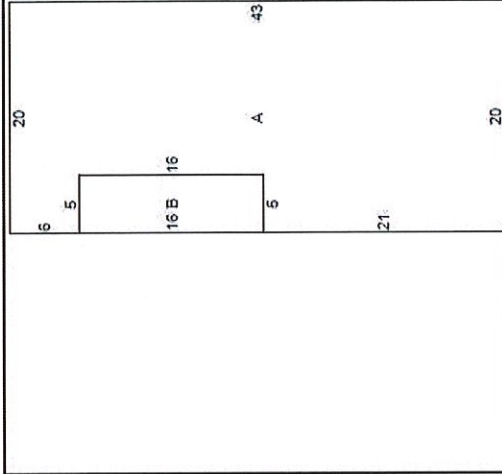
Grade C-  
 Condition Fair  
 CDU FAIR  
 Cost & Design 0  
 % Complete

Dwelling Computations

Base Price 274,855  
 Plumbing  
 Basement  
 Heating 0  
 Attic 0  
 Other Features 0  
 Subtotal 261,460

Ground Floor Area 780  
 Total Living Area 1,365  
 Dwelling Value 164,780

Building Notes



ID	Code	Description	Area
A		Main Building	780
B	11	OFF OPEN FRAME PO...	80

Type	Size 1	Size 2	Area	Qty	Yr Bilt	Grade	Condition	Value
Outbuilding Data								

Condominium / Mobile Home Information

Complex Name  
 Condo Model

Unit Number  
 Unit Level  
 Unit Parking  
 Model (MH)  
 Unit Location  
 Unit View  
 Model Make (MH)

Comparable Sales Summary

Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
015 F006001	27-NOV-23	905,000	1,596	5	1860	C+
014 J006001	11-AUG-23	580,000	995	5	1874	C-
013 D003001	11-MAY-23	667,000	1,491	5	1875	C
010 A027001	15-SEP-23	617,500	973	5	1850	C-
013 A001001	19-OCT-23	580,000	1,152	5	1910	C-

assessor's office

15-E-2

APPLICATION FOR ABATEMENT OF ASSESSED VALUE

1. PROPERTY IDENTIFICATION

(a) Parcel Location: 24 Willis St Parcel # \_\_\_\_\_

(b) Owner(s): Patricia M. Bleech  
(Print Name)

(c) Mailing Address for all correspondence relating to appeal:  
Street Address: 24 Willis St  
City, State, ZIP: Portland, ME 04101

(d) Daytime Phone #: 712-4482 Email: triciamarie@maine.rr.com

(e) Name of Petitioner or Authorized Agent: Patricia M. Bleech RR. Com

RECEIVED  
SEP 30 2021  
Assessors Dept, Portland, ME

2. ESTIMATE OF FAIR VALUE

see # 6 a-e

(a) Assessor's Estimate of Fair Market Value	(b) Your Estimate of Fair Market Value	(c) Reduction of Value Requested: (a) - (b) = (c)
Land: # <u>433,200</u> Real Prop. \$ <u>579,800</u> Bus. Pers. Prop. \$ <u>N/A</u>	<u>1750 SF nonconforming lot!</u> Real Prop. \$ <u>175,000</u> Land: # <u>100 SF</u> Bus. Pers. Prop. \$ <u>N/A</u>	Real Prop. \$ <u>248,300</u> Bus. Pers. Prop. \$ <u>N/A</u>

3. GENERAL PROPERTY INFORMATION

(a) Lot Size (acres): 1750 SF (nonconforming)

(b) Zoning or Permitted Use: 11 - Single family

(c) Description of Building: 1.5 story / Old Style

(d) Waterfront or Waterview  Yes  No

4. PURCHASE & REMODELING INFORMATION

(a) Purchase price of property: \$65,000

(b) Date of purchase: June 1992

(c) Remodeled or improved since purchase:  Yes  No | If yes, cost? \_\_\_\_\_

(d) Has the property been recently appraised?  Yes  No  
If yes, then appraisal date: \_\_\_\_\_ By whom? \_\_\_\_\_  
Appraised value: \_\_\_\_\_ Purpose of the appraisal: \_\_\_\_\_  
(It may be helpful to submit a copy of the appraisal.)



## 5. 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":

- 1) 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;
- 2) There was unjust discrimination; or
- 3) 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 (online at <https://www.portlandmaine.gov/238/Property-Tax-Bulletins>).

State the reason(s) for requesting an abatement. Please be specific, stating the grounds for belief that assessment is "manifestly wrong" for assessment purposes. If this appeal concerns income producing property, please attach a statement of income and expenses for the past three years as well as copies of any leases or rental agreements. (Attach documents / evidence supporting your appeal, as necessary.)

The assessment value of my 1750 SF *nonconforming* lot has nearly doubled (from a preposterous \$236,000 to an unfathomable \$423,300), since FY22, while:

1) the assessment value of the developable lots directly across the street saw a (relatively) minor increase; **ATTACHMENT A**

2) the assessment value of my 1750 SF *nonconforming* lot is significantly *higher* than the land assessment values of the "Comparables"- all of which are on *buildable* lots; **ATTACHMENT B**

3) the minimum buildable lot size on Munjoy Hill was reduced, in 2015, from (a small) 4500 SF to (a cramped) 2000 SF - to facilitate development of "unaffordable" housing, with the *expressed purpose* of attracting new wealth to the City and, thereby, *reducing taxes for 2/3 of Portland's property owners* - the base lot value methodology used to calculate land assessments, on Munjoy Hill, remains flawed (*...illegal?*): a) instead of the minimum buildable lot size of 2000 SF, it uses (a developer-friendly) 4500 SF as the "base"; b) as previously noted, it does not reflect market value, as evidenced by recent sales; and c) the resultant *artificial inflation* of land assessment values places a **disproportionately high tax burden** on long-term residents who chose to purchase "*homes*", on The Hill, long before the City, with *unforethought*, turned them into remunerative "*investments*"; **ATTACHMENT C**

4) my functionally obsolete 1.5 story antique house, built in 1864 (no heat/ plumbing on the second floor; sole bath on the first floor in a 4'x6' former pantry off the dining room), *in addition to* being hampered by restrictions imposed by being sited on a *nonconforming* lot, is a contributing structure in a historic district - rendering it worthless to those real estate investors who have scooped-up other "Old Style" homes in my neighborhood on (newly designated) *buildable* lots; renovated/ enlarged/ or simply tore down and replaced them; then marketed the (so-called) luxury versions to out-of-State money (driving up prices and, indiscriminately, raising taxes for those of us, literally, left in their dust). **ATTACHMENT D**

6. DOCUMENTARY EVIDENCE WORKSHEET *see Attachment B*  
 Most recent sales of comparable property (within 24 months preceding April 1st):

	Map / Lot	Address	Land Size	<del>Land Asses</del> Sale Price	Sale Date	
a.	<i>015 6006001</i>	<i>48 Montreal</i>	<i>2967 SF</i>	<i>\$447,000</i>	<i>11.27.23</i>	<i>#150 psf</i>
b.	<i>014 5006001</i>	<i>38 Turner</i>	<i>2032 SF</i>	<i>\$320,100</i>	<i>8.11.23</i>	<i>#157 psf</i>
c.	<i>013 6003001</i>	<i>27 Anderson</i>	<i>2531 SF</i>	<i>\$321,600</i>	<i>5.11.23</i>	<i>#127 psf</i>
d.	<i>010 70027001</i>	<i>9 Gould</i>	<i>6093 SF</i>	<i>\$329,200</i>	<i>9.15.23</i>	<i>#54 psf</i>
e.	<i>013 7001001</i>	<i>21 Greenleaf</i>	<i>5644 SF</i>	<i>\$326,000</i>	<i>10.19.23</i>	<i>#58 psf</i>
	<i>015 6006001</i>	<i>24 Willis</i>	<i>1750 SF</i>	<i>\$423,300</i>	<i>06/1992</i>	<i>#242 psf</i>

7. CONTACT INFORMATION

Applicant: *Patricia M. Bleech*  
 Mailing Address: *24 Willis St*  
 City, State, ZIP: *Portland, ME 04101*  
 Daytime Phone #: *712-4482* Email: *triciamarie@maine.RR.com*

8. 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.

Applicant / Owner Signature: Michael Reed Date: 9.29.2025

\*\*\*\*\*SIGNATURE OF AUTHORIZED REPRESENTATIVE\*\*\*\*\*

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

Name of Agent / Representative (print or type): \_\_\_\_\_

Signature of Agent / Representative: \_\_\_\_\_ Date: \_\_\_\_\_

Title / Relationship: \_\_\_\_\_  
(i.e., president, attorney, tax consultant, relative, etc.)

Mailing Address: \_\_\_\_\_

City, State, ZIP: \_\_\_\_\_

Daytime Phone #: \_\_\_\_\_ Email: \_\_\_\_\_

APPEALS DEADLINE: Completed applications must be filed within 185 days from the date of commitment.

MAIL TO: ASSESSOR'S OFFICE  
389 CONGRESS STREET, ROOM 115  
PORTLAND, MAINE 04101  
TEL. 207-874-8486

EMAIL TO: ASSESSORS@PORTLANDMAINE.GOV



# Real Estate Property Detail

<b>Parcel ID</b>	015-B-015-001
<b>Alternate Parcel ID</b>	2980
<b>Location</b>	37 MONTREAL ST
<b>Legal Description</b>	15-B-15 MONTREAL ST 33-37 WILLIS ST 15-21 7167 SF
<b>Owner as of April 1</b>	CARTER KEVIN JAMES
<b>Customer ID</b>	2980
<b>Jurisdiction</b>	COP
<b>Deed Recorded</b>	9/1/2017
<b>Book/Page</b>	34283/095
<b>Acres</b>	0.165
<b><u>Assessed Value</u></b>	\$505,200.00
<b>Exemptions Value</b>	\$0.00
<b><u>2026 Charges</u></b>	\$6,052.30

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# Real Estate Assessment History

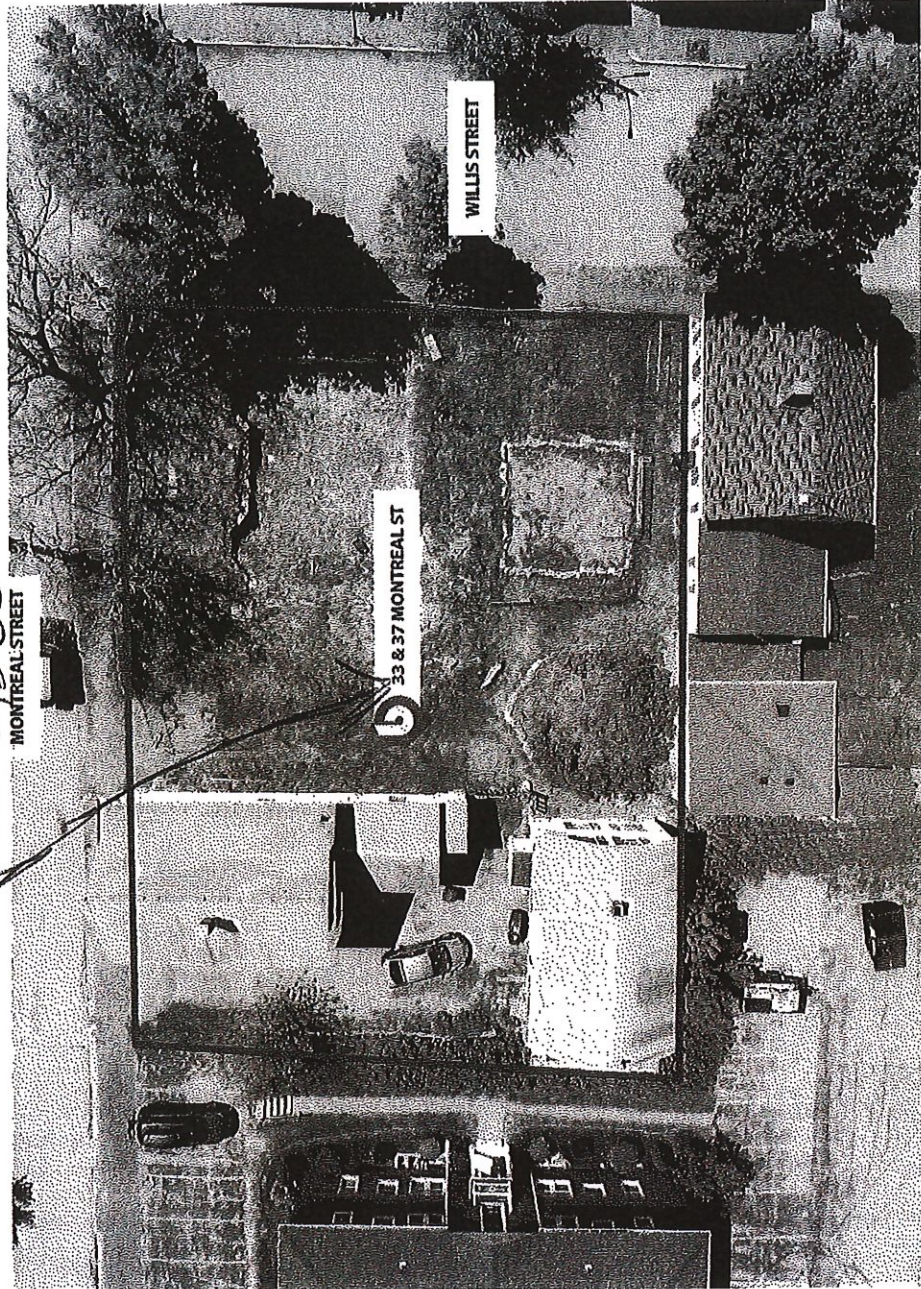
**Owner** CARTER KEVIN JAMES

**Parcel ID** 015-B-015-001

Number of years 20 ▾

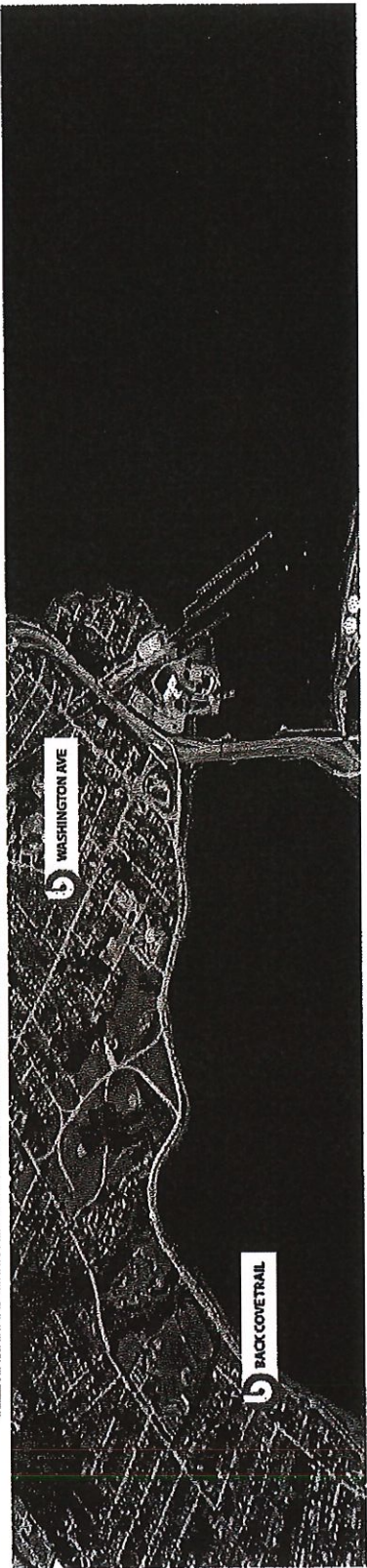
<u>Year</u>	<u>Land Value</u>	<u>Building Value</u>	<u>Personal Value</u>	<u>Total Value</u>
2026	505200	0	0	505200
2025	429000	0	0	429000
2024	429000	0	0	429000
2023	429000	0	0	429000
2022	429000	0	0	429000
2021	112100	0	0	112100
2020	112100	189100	0	301200
2019	112100	189100	0	301200
2018	112100	189100	0	301200
2017	112100	189100	0	301200
2016	112100	189100	0	301200
2015	112100	189100	0	301200
2014	112100	189100	0	301200
2013	112100	189100	0	301200
2012	112100	189100	0	301200
2011	112100	189100	0	301200
2010	112100	189100	0	301200
2009	112100	189100	0	301200
2008	112100	189100	0	301200
2007	112100	189100	0	301200

7/67 SF  
\$505,200  
MONTREAL STREET



WILLIS STREET

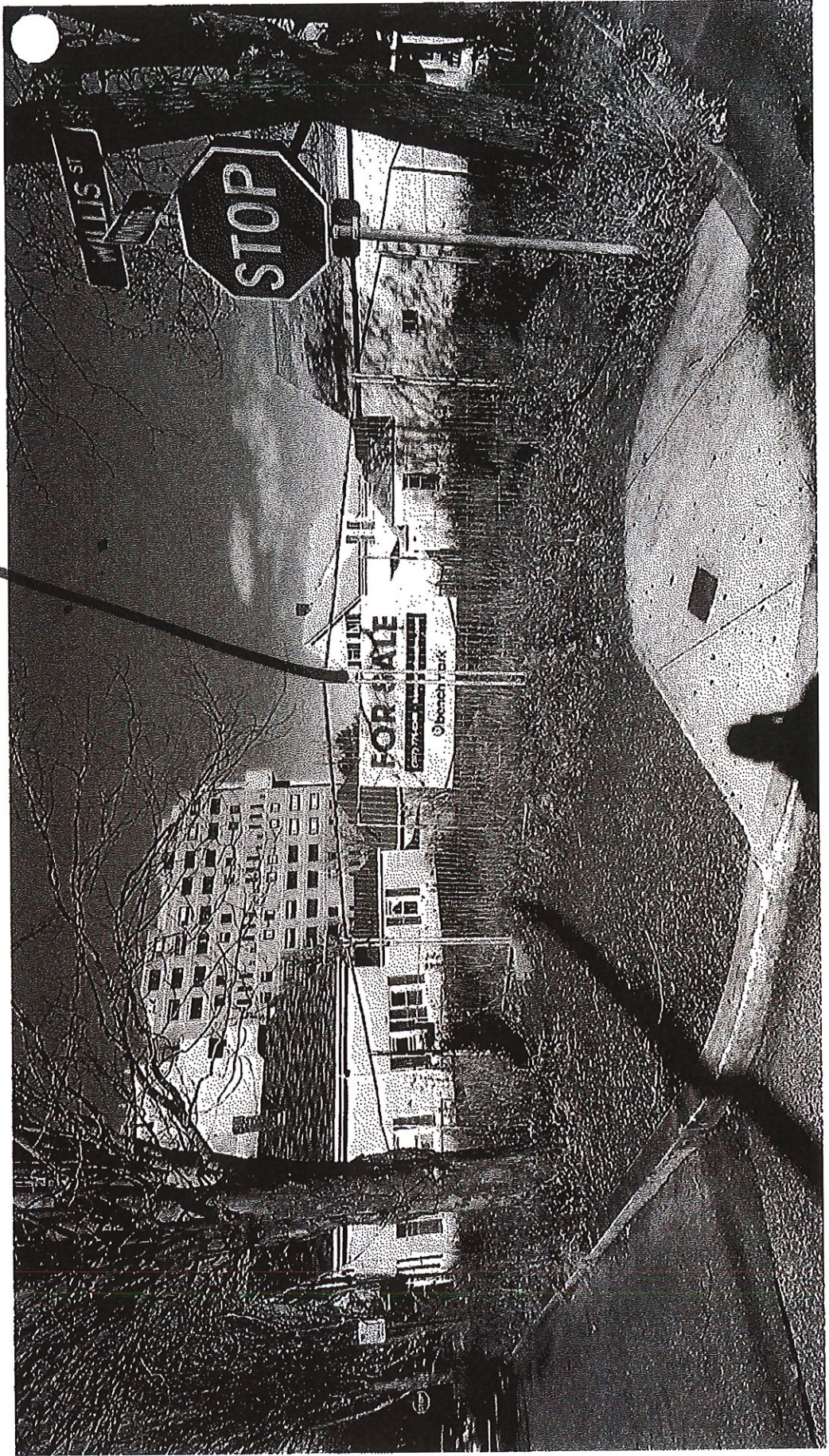
\*24 Willis  
1750 SF  
\$423,300



BACK COVER TRAIL

\$2,490,000  
↑

MAINE (CHANGE) > | SEPTEMBER 22, 2025



The Portland Planning Board is holding a public hearing tonight on a proposal to build a condominium complex in this empty lot on Willis Street in the city's Munjoy Hill neighborhood. Critics charge the building violates regulations and



# Real Estate Property Detail

<b>Parcel ID</b>	015-B-014-001
<b>Alternate Parcel ID</b>	10875
<b>Location</b>	23 WILLIS ST
<b>Legal Description</b>	15-B-14-13 WILLIS ST 23 6593 SF
<b>Owner as of April 1</b>	MCGOVERN THOMAS R JR
<b>Customer ID</b>	104978
<b>Jurisdiction</b>	COP
<b>Deed Recorded</b>	9/17/2020
<b>Acres</b>	0.151
<b>Units</b>	1
<b><u>Assessed Value</u></b>	\$783,500.00
<b><u>Exemptions Value</u></b>	\$25,000.00
<b><u>2026 Charges</u></b>	\$9,086.83

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# Real Estate Assessment History

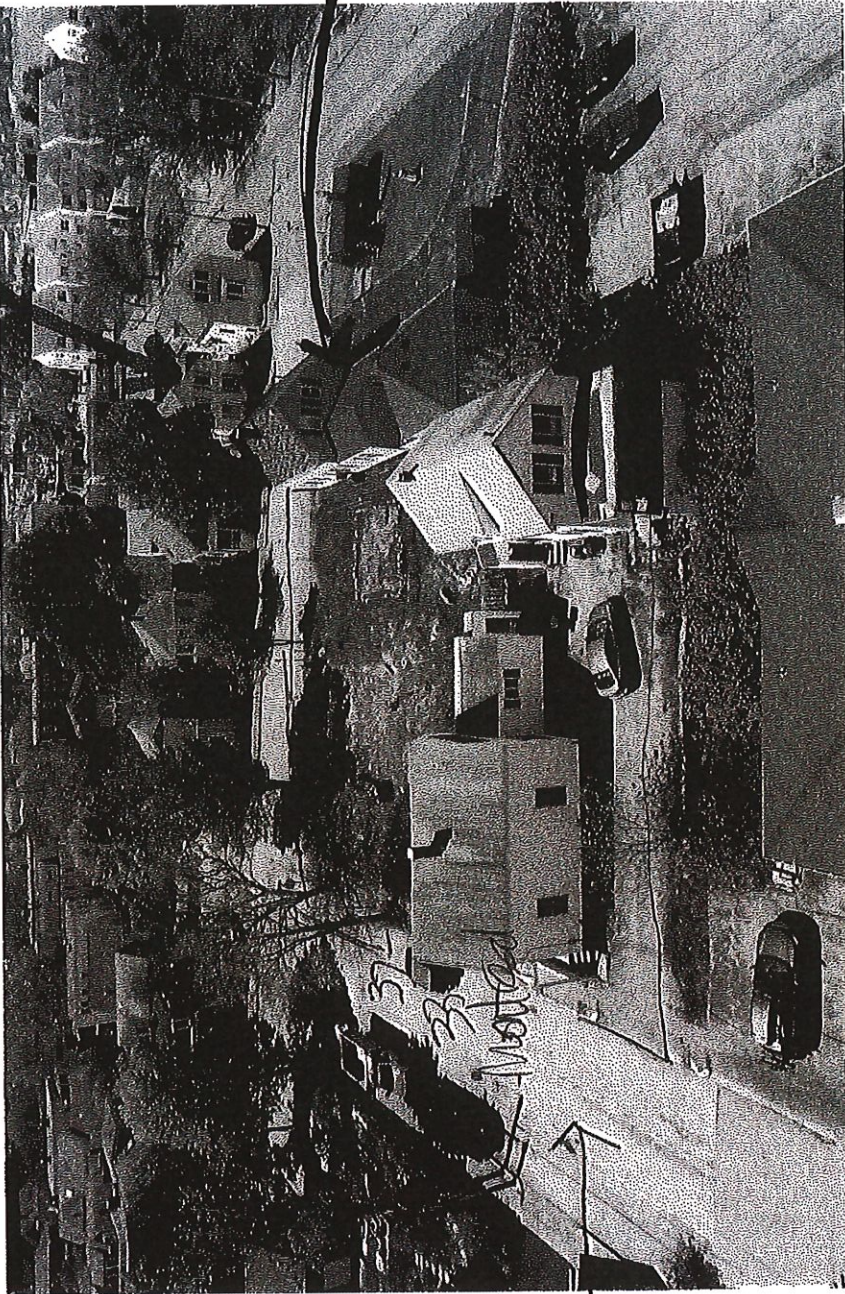
Owner MCGOVERN THOMAS R JR

Parcel ID 015-B-014-001

Number of years 20 ▼

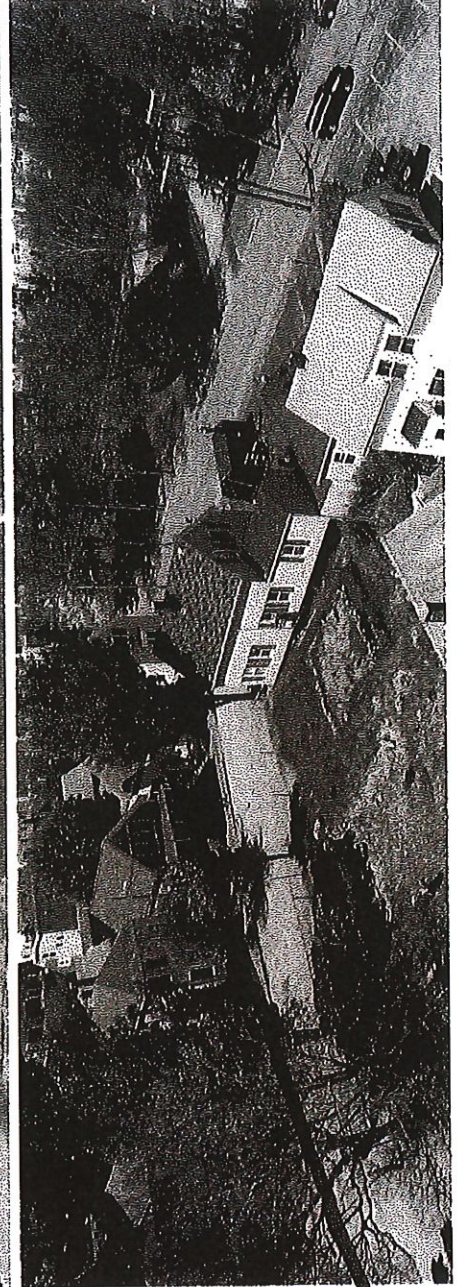
<u>Year</u>	<u>Land Value</u>	<u>Building Value</u>	<u>Personal Value</u>	<u>Total Value</u>
2026	499100	284400	0	783500
2025	423800	238600	0	662400
2024	423800	238600	0	662400
2023	423800	238600	0	662400
2022	423800	238600	0	662400
2021	111600	111700	0	223300
2020	111600	111700	0	223300
2019	111600	111700	0	223300
2018	111600	111700	0	223300
2017	111600	111700	0	223300
2016	111600	111700	0	223300
2015	111600	111700	0	223300
2014	111600	111700	0	223300
2013	111600	111700	0	223300
2012	111600	111700	0	223300
2011	111600	111700	0	223300
2010	111600	111700	0	223300
2009	111600	111700	0	223300
2008	111600	111700	0	223300
2007	111600	111700	0	223300

24 willis 1750 sf  
#423,300



23 willis  
6593 sf  
#499,100

7167 sf  
#505,200



24 willis



# Real Estate Property Detail

<b>Parcel ID</b>	015-E-002-001
<b>Alternate Parcel ID</b>	10899
<b>Location</b>	24 WILLIS ST
<b>Legal Description</b>	15-E-2 WILLIS ST 24 1750 SF
<b>Owner as of April 1</b>	BLEECH PATRICIA M
<b>Customer ID</b>	10899
<b>Jurisdiction</b>	COP
<b>Deed Recorded</b>	6/4/1992
<b>Book/Page</b>	10098/294
<b>Acres</b>	0.043
<b>Units</b>	1
<b>Assessed Value</b>	\$579,800.00
<b>Exemptions Value</b>	\$25,000.00
<b>2026 Charges</b>	\$6,646.50

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# Real Estate Assessment History

Owner BLEECH PATRICIA M

Parcel ID 015-E-002-001

Number of years 20 ▾

<u>Year</u>	<u>Land Value</u>	<u>Building Value</u>	<u>Personal Value</u>	<u>Total Value</u>
2026	423300	156500	0	579800
2025	224000	146700	0	370700
2024	224000	146700	0	370700
2023	224000	146700	0	370700
2022	224000	146700	0	370700
2021	105700	70300	0	176000
2020	105700	70300	0	176000
2019	105700	70300	0	176000
2018	105700	70300	0	176000
2017	105700	70300	0	176000
2016	105700	70300	0	176000
2015	105700	70300	0	176000
2014	105700	70300	0	176000
2013	105700	70300	0	176000
2012	105700	70300	0	176000
2011	105700	70300	0	176000
2010	105700	70300	0	176000
2009	105700	70300	0	176000
2008	105700	70300	0	176000
2007	105700	70300	0	176000

PARID: 015 E002001  
BLEECH PATRICIA M

24 WILLIS ST

*Nonconforming!*

*1700 SF Land Assessment: \$423,300*

*\$242 PSF*

Parcel ID 015 F006001  
Location 48 MONTREAL ST  
Land Use 11-SINGLE FAMILY  
Neighborhood 101  
Lot Size (Acres) .068  
Style 5-OLD STYLE  
Square Footage 1,596  
Sale Date 27-NOV-2023  
Sale Price \$905,000

*2967 SF Land Assessment: \$447,000*

*\$150 PSF*

Parcel ID 014 J006001  
Location 38 TURNER ST  
Land Use 11-SINGLE FAMILY  
Neighborhood 101  
Lot Size (Acres) .068  
Style 5-OLD STYLE  
Square Footage 995  
Sale Date 11-AUG-2023  
Sale Price \$580,000

*2022 SF Land Assessment: \$320,100*

*\$157 PSF*

Parcel ID 013 D003001  
Location 27 ANDERSON ST  
Land Use 11-SINGLE FAMILY  
Neighborhood 101  
Lot Size (Acres) .068  
Style 5-OLD STYLE  
Square Footage 1,491  
Sale Date 11-MAY-2023  
Sale Price \$667,000

*2531 SF Land Assessment: \$321,600*

*\$127 PSF*

Parcel ID 010 A027001  
Location 9 GOULD ST  
Land Use 11-SINGLE FAMILY  
Neighborhood 101  
Lot Size (Acres) .068  
Style 5-OLD STYLE  
Square Footage 973  
Sale Date 15-SEP-2023  
Sale Price \$617,500

*6093 SF Land Assessment: \$329,200*

*\$54 PSF*

Parcel ID 013 A001001  
Location 21 GREENLEAF ST  
Land Use 11-SINGLE FAMILY  
Neighborhood 101  
Lot Size (Acres) .068  
Style 5-OLD STYLE  
Square Footage 1,152  
Sale Date 19-OCT-2023  
Sale Price \$580,000

*5644 SF Land Assessment: \$326,000*

*\$58 PSF*





- PROFILE
- VALUES
- SALES
- RESIDENTIAL
- COMMERCIAL
- OUTBUILDINGS
- SKETCH
- ASSESSMENT HISTORY
- PHOTOS
- MAP
- AERIAL VIEW
- HISTORICAL RECORD CARDS

PARID: 015 E016001  
COLE JAMES

45 MONTREAL ST

1 of 1  
Return to Search Results

Date	Price	Grantee	Grantor	Book	Page
07/23/2015	\$785,000	COLE JAMES	GROUP 2 LLC	32452	096
09/26/2014	\$260,000	GROUP 2 LLC	LYDEN EDNA A	31805	303
01/01/1969	\$0	LYDEN EDNA A		3079	834

- Actions
- Printable Summary
  - Printable Version



**CONTACT US**  
 City of Portland Assessor's Office  
 389 Congress Street, Room 115  
 Portland, ME 04101  
 Phone: 207-874-8486  
 Email: assessors@portlandmaine.gov  
*Directions  
 Hours  
 Media Inquiries  
 Staff Directory*

- POPULAR DEPARTMENTS**
- COVID-19 Information
  - ReCode Portland
  - Elections & Voting
  - Vehicle Registration
  - Permitting & Inspections
  - Trash & Recycling
  - Assessor's Property Search

- HELPFUL LINKS**
- METRO Bus
  - Visit Portland
  - Portland's Downtown District
  - Portland Regional Chamber
  - Creative Portland

- USING THIS SITE**
- Site Map
  - Accessibility
  - Privacy



ADDRESS OWNER PARCEL ID REAL PROPERTY ADVANCED SEARCH

- PROFILE
- VALUES
- SALES
- RESIDENTIAL
- COMMERCIAL
- OUTBUILDINGS
- SKETCH
- ASSESSMENT HISTORY
- PHOTOS
- MAP
- AERIAL VIEW
- HISTORICAL RECORD CARDS

PARID: 015 E017001  
LUCKI JANNEY AND BENJAMIN LUCKI JTS

49 MONTREAL ST

1 of 1  
Return to Search Results

Sale History

Date	Price	Grantee	Grantor	Book	Page
03/10/2025	\$1,482,030	LUCKI JANNEY &	49 MONTREAL LLC	41320	338
07/02/2024	\$680,000	49 MONTREAL LLC	JACKSON-COMMOSS COLLEEN A	40847	184
04/07/2005	\$160,000	JACKSON-COMMOSS COLLEEN A		22503	325
05/01/1959	\$0	JACKSON NORMAN R KW VET &		2469	284

- Actions
- Printable Summary
  - Printable Version



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1992 REAL ESTATE PROPERTY TAX STATEMENT

City of Portland, Maine

**KEEP THIS PORTION**

BRING ALL PARTS WHEN PAYING IN PERSON

ACCOUNT# H24790 92  
 ASSESSED 15-E-2  
 PROPERTY WILLIS ST 24  
 DESCRIPTION 1865 SF *wrong!*

CURRENT BILLING DISTRIBUTION			CURRENT BILLING INFORMATION	
SCHOOL	53.4 %		LAND VALUE	17,400
PARKS/PUBLIC WORKS	8.4 %		BUILDING VALUE	36,100
FIRE	8.5 %		TOTAL VALUE	53,500
POLICE	6.9 %		EXEMPTIONS	
DEBT	8.1 %		TAXABLE VALUE	53,500
GENERAL GOVERNMENT	5.3 %		TAX RATE	29.25
COUNTY	2.7 %		TOTAL TAX	1,564.88
HEALTH/HUMAN SVS	1.7 %		AMOUNT PAID	782.44
LIBRARY	2.2 %			
METRO	1.9 %			
ENTERPRISE	0.9 %			

NAME PRE-SORTED FIRST CLASS 0  
 ADDRESS HAYMAN FRED M JR  
 & NANCY A JTS  
 24 WILLIS ST  
 PORTLAND ME 04101

*Handwritten signature*

HAYMAN FRED M JR  
 & NANCY A JTS  
 24 WILLIS ST  
 PORTLAND ME  
 04101

OWNER OF RECORD AS OF APRIL 1, 1991

SEE REVERSE SIDE FOR IMPORTANT INFORMATION



**CITY OF PORTLAND**

389 CONGRESS ST  
 PORTLAND, ME 04101

For the fiscal year July 01, 2025 to June 30, 2026

BILL #: 2621476  
 ACCOUNT #: 10899  
 PARCEL ID #: 015-E-002-001  
 LOCATION: 24 WILLIS ST

BLEECH PATRICIA M  
 24 WILLIS ST  
 PORTLAND, ME 04101

Owner of Record as of: April 1, 2025  
 BLEECH PATRICIA M

CURRENT BILL RATE DISTRIBUTION		
SCHOOL	6.270	\$3,478.60
COUNTY	0.450	\$249.66
MUNICIPAL	5.260	\$2,918.25
TOTAL	11.980	\$6,646.50

**THIS IS THE ONLY BILL YOU WILL RECEIVE**

Assessed Property Description:  
 15-E-2

WILLIS ST 24  
 1750 SF *Corrected!*  
 2025

Acres: 0.043

**FY26 REAL ESTATE TAX BILL**

BILLING INFORMATION	
LAND VALUE	\$423,300
BUILDING VALUE	\$156,500
TOTAL VALUE	\$579,800
EXEMPTIONS	\$25,000
TAXABLE VALUE	\$554,800
TAX RATE	11.980
TOTAL TAX	\$6,646.50
PAYMENTS/CREDITS	\$1,200.00
ABATEMENT/ADJUST	\$0.00
TAX DUE	\$5,446.50

DATE DUE	AMOUNT DUE
10/17/2025	\$2,123.25
03/20/2026	\$3,323.25



Version: 4 Status: Y

Comparable Sales Analysis for TAX YEAR - 2026

Subject Parcel	Comparable-1	Comparable-2	Comparable-3	Comparable-4	Comparable-5
Parcel ID 015 E002001	015 F006001	014 J006001	013 D003001	010 A027001	013 A001001
Card / Set# 1 / 1	CompSheet Form	RES	<input type="checkbox"/> User Selected Comps		
Salekey	83803	83326	82897	83478	83631
Property Number 24	48	38	27	9	21
Property Street WILLIS ST	MONTREAL ST	TURNER ST	ANDERSON ST	GOULD ST	GREENLEAF ST
Cluster 2	2	2	2	2	2
Neighborhood 101.	101.	101.	101.	101.	101.
NBHD Group 2	2	2	2	2	2
Total Acres .0402	.0681	.0466	.0581	.1399	.1296
Living Units 1	1	1	1	1	1
Zoning RN4	RN4	RN4	RN4	B5	RN4

Dwelling Data

	1.5-1 1/2 STORY	1.5-1 1/2 STORY	1.5-1 1/2 STORY	1.7-1 3/4 STORY	1.5-1 1/2 STORY
Story Height	1.5-1 1/2 STORY	1.5-1 1/2 STORY	1.5-1 1/2 STORY	1.7-1 3/4 STORY	1.5-1 1/2 STORY
Attic	1-NONE	1-NONE	1-NONE	1-NONE	1-NONE
Style	5-OLD STYLE	5-OLD STYLE	5-OLD STYLE	5-OLD STYLE	5-OLD STYLE
Year Built/Remod	1860/	1874/	1875/	1850/	1910/
Exterior Wall	6-ALUMINUM/VINYL	6-ALUMINUM/VINYL	6-ALUMINUM/VINYL	1-FRAME	6-ALUMINUM/VINYL
Main Floor Area	736	540	600	512	648
Upper Floor Area	860	455	891	461	504
Total Living Area	1596	995	1491	973	1152
FINBSMT Area					
Rec Room Area					
Unfin Area					
Grade	C+	C-	C	C-	C-
CDU	FR-FAIR	AV-AVERAGE	GD-GOOD	AV-AVERAGE	GD-GOOD
Basement	3-PART	4-FULL	4-FULL	4-FULL	4-FULL
Bed Rooms	3	2	3	3	3
Family Rooms	8	5	7	1	6
Total Rooms	7	2	2	1	1
Full Baths	1	1	1	1	1
Half Baths	1	1	1	1	1
Total Fixtures	5	8	8	5	5
Fireplace-Mas		1			
Fireplace-Prefab					

	Heat 2-BASIC	2-BASIC	2-BASIC	2-BASIC	5	3-CENTRAL AIR CONDIT
	Fuel 2-GAS	4-OIL	2-GAS	2-GAS	3-ELECTRIC	2-GAS
	System Type 2-WARM AIR	5-STEAM	4-HOT WATER	4-HOT WATER	3-ELECTRIC	6-MONITOR
Frame Porch Area 80	161	108	0	0	108	32
Masonry Porch Area 0	0	0	0	0	0	0
Frame Garage Area 0	0	0	0	0	0	0
Masonry Garage Area 0	0	0	0	0	0	0
Bsmt Garage (cars)						
Carpport Area 0	0	0	0	0	0	0
Deck Area 0	0	0	0	0	0	160

Pricing Info

RCN 261,460	356,910	257,200	309,790	252,580	258,340
Percent Good 58	89	79	89	79	89
Base RCNLD 151,650	317,650	203,190	275,710	199,540	229,920
Addition RCN 3800	98900	18900	60300	11000	12000
Dwelling Value 164,780	441,540	235,420	356,170	223,170	256,440
Building Cost Value 156,500	441,500	235,400	356,200	231,700	256,400
OBY Cost Value 0	0	0	0	8,570	0
Land Value 423,300	447,000	320,100	321,600	329,200	326,000
Total Cost Value 579,800	888,500	555,500	677,800	560,900	582,400

Valuation

	11/2023	08/2023	05/2023	09/2023	10/2023
Sale Date	11/2023	08/2023	05/2023	09/2023	10/2023
Sale Price	\$905,000	\$580,000	\$667,000	\$617,500	\$580,000
Market Adj Estimate	\$542,130	\$541,370	\$479,440	\$588,810	\$512,310
MRA Estimate \$453,400	\$816,270	\$492,030	\$640,960	\$482,090	\$521,090
Weighted Estimate \$539,830					
Market Value / SQFT \$389					
Sale Price / SQFT	\$567	\$583	\$447	\$635	\$503
Dwelling / SQFT \$121	\$277	\$237	\$239	\$229	\$223
Cost Value / SQFT \$425	\$557	\$558	\$455	\$576	\$506
Comparability	187	231	233	235	243
Value Method 1	1	1	1	1	1
FCC 2					
Distance	186.734	231.496	233.083	234.818	242.744
Physical Distance	0.0438997224984097	0.199659234405813	0.382841912872349	0.237399765080661	0.30336250494216
Flags 1,2,3**					

\*\*COMP FLAGS 1 - Comp not used, 2 - Not comparable, 3 - Excess adjustmt



Situs : 24 WILLIS ST

Parcel ID: 015 E002001

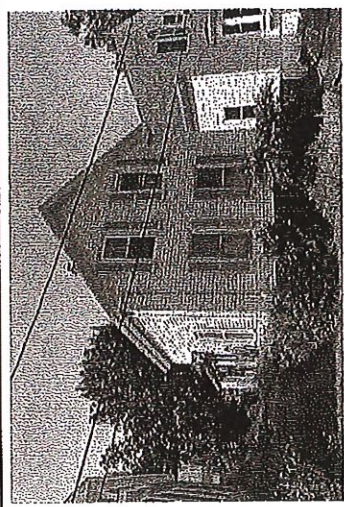
Class: SINGLE FAMILY

Card: 1 of 1

Printed: October 1, 2025

**CURRENT OWNER**  
 BLEECH PATRICIA M  
 24 WILLIS ST  
 PORTLAND ME 04101

**GENERAL INFORMATION**  
 Living Units 1  
 Neighborhood 101  
 Alternate ID 10899  
 Vol / Pg 10098/294  
 District 14  
 Zoning RN4  
 Class RI



015 E002001 8/13/2024

**Property Notes**  
 15-E-2  
 WILLIS ST 24  
 1750 SF

**Land Information**

Type	Size	Influence Factors	Influence %	Value
Primary	SF 1,750	Shape/Size	-25	423,260

Total Acres: .0402  
 Spot

Location:

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	423,300	423,300	423,300	0	423,300
Building	156,500	156,500	156,500	0	107,900
Total	579,800	579,800	579,800	0	531,200

Value Flag COST APPROACH  
 Gross Building:  
 Manual Override Reason  
 Base Date of Value APRIL 1, 2021  
 Effective Date of Value APRIL 1, 2021

**Entrance Information**

Date	ID	Entry Code	Source
02/02/90	CJC	Entry & Sign	Owner

**Permit Information**

Date Issued	Number	Price	Purpose	% Complete

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantee
06/04/92	65,000	Land & Building		10098/294		BLEECH PATRICIA M



RESIDENTIAL PROPERTY RECORD CARD 2026

CITY OF PORTLAND

Situs : 24 WILLIS ST

Parcel Id: 015 E002001

Class: SINGLE FAMILY

Card: 1 of 1

Printed: October 1, 2025

Dwelling Information

Style Old Style 1864  
 Story height 1.5  
 Attic None  
 Exterior Walls All/Inyl  
 Masonry Trim x  
 Color Neutral  
 Year Built 1864  
 Eff Year Built  
 Year Remodeled  
 Amenities  
 In-law Apt No

Basement

Basement Part  
 FBLA Size x  
 Rec Rm Size x  
 # Car Bsmt Gar  
 FBLA Type  
 Rec Rm Type

Heating & Cooling

Heat Type Basic  
 Fuel Type Gas  
 System Type Warm Air

Room Detail

Bedrooms 3  
 Family Rooms  
 Kitchens 7  
 Total Rooms 7  
 Kitchen Type  
 Kitchen Remod No  
 Full Baths 1  
 Half Baths  
 Extra Fixtures  
 Bath Type  
 Bath Remod No

Adjustments

Int vs Ext Same  
 Cathedral Ceiling x  
 Unfinished Area  
 Unheated Area

Grade & Depreciation

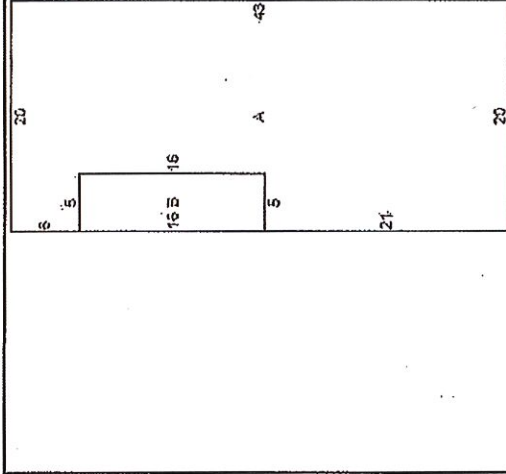
Grade C-  
 Condition Fair  
 CDU FAIR  
 Cost & Design 0  
 % Complete  
 Market Adj  
 Functional  
 Economic  
 % Good Ovr  
 Univers Mktadj

Dwelling Computations

Base Price 274,855  
 Plumbing  
 Basement  
 Heating  
 Attic  
 Other Features  
 Subtotal  
 % Good Override  
 Functional  
 Economic  
 % Complete  
 C&D Factor  
 Adj Factor  
 Additions  
 % Good 58  
 274,855  
 -13,400  
 0  
 0  
 0  
 261,460  
 1.06  
 3,800

Ground Floor Area 780  
 Total Living Area 1,365  
 Dwelling Value 164,780

Building Notes



ID	Code	Description	Area
A		Main Building	780
B	11	OFF OPEN FRAME PO...	82

Outbuilding Data

Type	Size 1	Size 2	Area	Qty	Yr Bilt	Grade	Condition	Value
------	--------	--------	------	-----	---------	-------	-----------	-------

Condominium / Mobile Home Information

Complex Name  
 Condo Model

Unit Number  
 Unit Level  
 Unit Parking  
 Model (MH)

Unit Location  
 Unit View  
 Model Make (MH)

Comparable Sales Summary

Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
015 F006001	27-NOV-23	905,000	1,596	5	1860	C+
014 J006001	11-AUG-23	580,000	995	5	1874	C-
013 D003001	11-MAY-23	667,000	1,491	5	1875	C
010 A027001	15-SEP-23	617,500	973	5	1850	C-
013 A001001	19-OCT-23	580,000	1,152	5	1910	C-

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



OCTOBER 20, 2025

BLEECH PATRICIA M  
24 WILLIS ST  
PORTLAND, ME 04101

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

RE: 24 Willis St, Portland, ME; Real Estate Parcel ID: 015 E002001

Dear Sir/Madam:

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

An appeal of the valuation can only be on the total valuation amount. Appeals of just the land portion or building portion are not permitted by law. Source: Portland Board of Assessment Review: <https://www.portlandmaine.gov/606/Board-of-Assessment-Review>

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 receipt of this notice to:

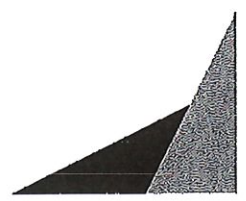
Board of Assessment Review  
389 Congress Street, Room 211  
Portland, Maine 04101  
Telephone number 207-874-8480

If you require additional property tax information, please contact the City Assessor's Office at telephone number: 207-874-8486.

Sincerely,

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

389 Congress Street, Room 115 • Portland, Maine 04101 • 207-874-8486  
[assessors@portlandmaine.gov](mailto:assessors@portlandmaine.gov) • [www.portlandmaine.gov](http://www.portlandmaine.gov)



CITY OF PORTLAND, MAINE  
BOARD OF ASSESSMENT REVIEW  
DECISION ON APPEAL OF PATRICIA BLEECH  
24 WILLIS STREET

On August 19, 2022, the Portland Board of Assessment held a hearing on the Appeal of Patricia Bleech, for property located at 24 Willis Street.

Ms. Bleech testified and presented exhibits. The Assistant Assessor, Mr. Martin, also testified and presented exhibits.

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

The City Assessor placed an assessed value on the property of \$389,000. Ms. Bleech's opinion of current value was \$275,000.

In her Application for Abatement, Ms. Bleech stated as reasons for abatement:

1. Recent sales data does not support FX22 assessment values.
2. Taxable lot sizes do not match legal descriptions.
3. Property values on Munjoy Hill were artificially inflated.

The Assessor provided responses to the stated reasons, including comparable sales results.

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.

After the hearing, the Board voted to accept a reduction in value to \$374,200. Subsequently, Ms. Bleech, by email, stated that she had not received the Assessor's response until the day of the hearing and requested a reconsideration of the appeal.

At a meeting of the Board on August 25, 2022, the Board voted 2-0 to reconsider the appeal and to consider information submitted in rebuttal to the Assessor's response.

Ms. Bleech did not present an appraisal or opinion of value from a real estate professional to support her appeal.

The issue of lot size had been resolved.

Ms. Bleech argued that there was a disparity in the "land" portion of the assessed value of her property from that of other properties on and off Munjoy Hill such that the land portion of her assessment, arrived at by the Base Lot Value Method, was greater than that of some of those other properties. However, "Impeachment of the assessor's methodology alone is insufficient to meet" the taxpayer's burden to show the assessment is "manifestly wrong" – the taxpayer also must show the property is overvalued. *Yusem*

v. *Town of Raymond*, 2001 ME 61, 769 A.2d 865. It is the total assessed value of the property that controls. As long as the overall assessed value is not “manifestly wrong,” the taxpayer has not met their burden of proof. *Roberts v. Town of Southwest Harbor*, 2004 ME 132, 861 A.2d 617.

The fact that property values had risen on Munjoy Hill is not a basis for showing that the assessed value is “manifestly wrong.” It is not within the scope of the Board of Assessment Review to address overall property values or the impact of zoning restrictions in an area of the city. The methodology employed by Tyler Technologies is also outside of the scope of the Board’s review, unless it could be shown that this particular assessment “necessarily resulted” in unjust discrimination against the subject property in comparison to other similarly situated properties. *Moser v. Town of Phippsburg*, 553 A.2d 1249, 1250 (Me. 1989).

The Assessor reviewed the information about the property and further reduced the assessed value to \$370,700. The Taxpayer failed to demonstrate that at this assessed value, her property was overvalued.

Therefore, the Taxpayer having failed to prove that the Assessor’s value is “manifestly wrong,” on September 9, 2022 the Board voted 2-0 to accept the Assessor’s revised valuation, but to deny the Taxpayer’s claim for further reduction in value.

ABATEMENT GRANTED TO \$370,700.

DATE: 9/17/2022

BOARD OF ASSESSMENT REVIEW

DocuSigned by:  
By: Stephen Bither  
Stephen Bither, Chair

DocuSigned by:  
By: Barbara Brewer  
Barbara Brewer, Member

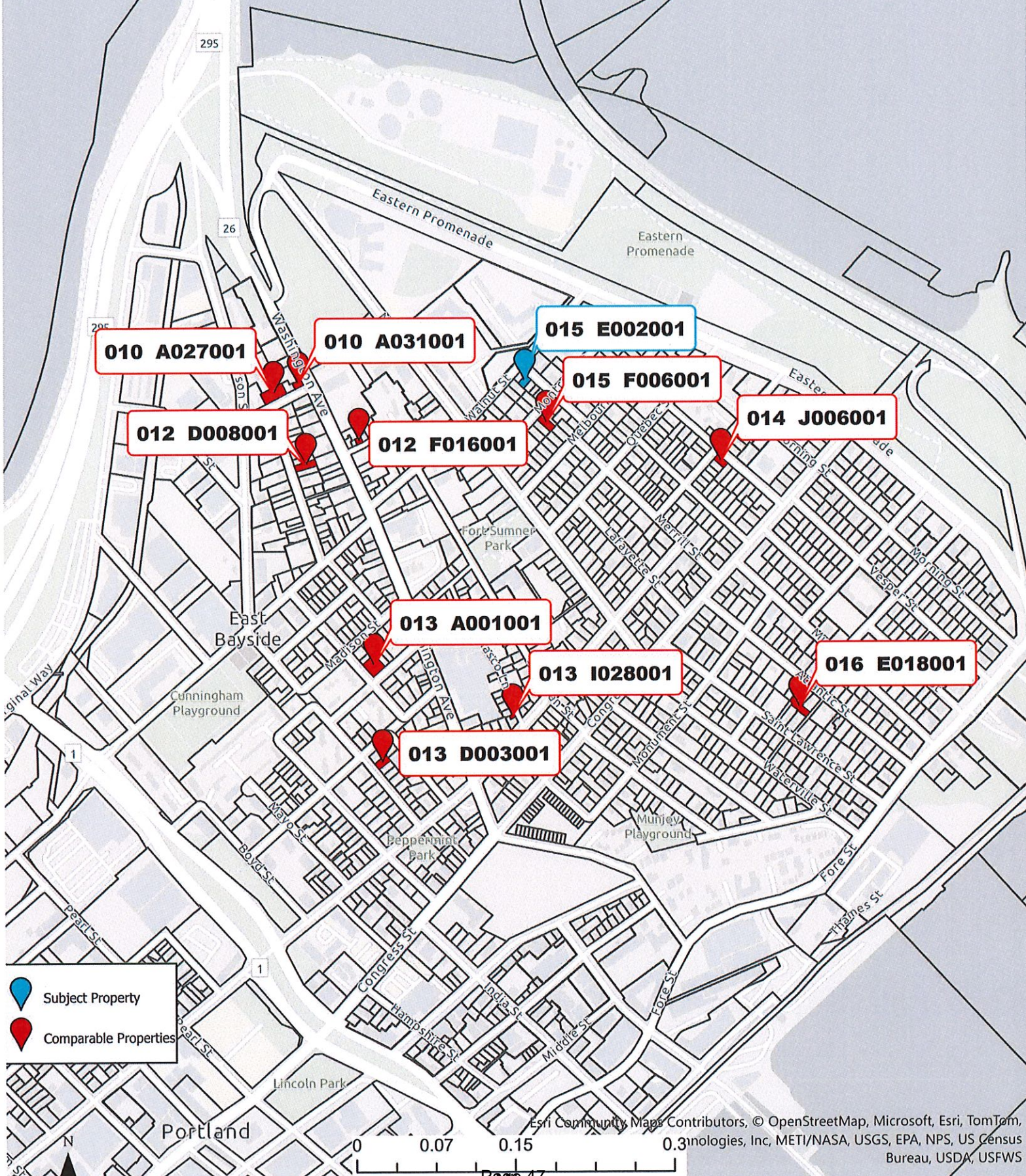
NOTICE OF APPEAL RIGHTS

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

PARCEL ID	ST #	Street	Sale Price	Sale Date	LAND	BLDG	TOTAL	Land SF	YR	Style	Story	Bed	Full	Half	Grd	Cdn	SFLA	CDU	
013 I028001	4	ROMASCO LN	\$ 400,000	9/6/2024	\$ 223,100	\$ 165,800	\$ 388,900	476	1920	Old Style	1.5	2	1				C- Average	744	V-
012 F016001	15	E COVE ST	\$ 510,000	7/14/2023	\$ 271,100	\$ 204,500	\$ 475,600	900	1880	Old Style	1.5	1	1				C- Good	768	GD
012 D008001	39	HAMMOND ST	\$ 465,000	10/27/2023	\$ 300,700	\$ 235,900	\$ 536,600	3173	1880	Old Style	1	2	1		1		C- Good	833	GD
014 J006001	38	TURNER ST	\$ 580,000	8/11/2023	\$ 320,100	\$ 235,400	\$ 555,500	2032	1874	Old Style	1.5	2	2				C- Average	995	AV
010 A027001	9	GOULD ST	\$ 617,500	9/15/2023	\$ 329,200	\$ 231,700	\$ 560,900	6093	1850	Old Style	1.7	3	1				C- Average	973	AV
010 A031001	190	WASHINGTON AV	\$ 595,000	11/7/2024	\$ 275,600	\$ 287,700	\$ 563,300	1245	1890	Old Style	2	3	1				C- Good	1276	GD
013 A001001	21	GREENLEAF ST	\$ 580,000	10/19/2023	\$ 326,000	\$ 256,400	\$ 582,400	5644	1910	Old Style	1.5	3	1				C- Good	1152	GD
013 D003001	27	ANDERSON ST	\$ 667,000	5/11/2023	\$ 321,600	\$ 356,200	\$ 677,800	2531	1875	Old Style	1.5	3	2				C Good	1491	GD
015 F006001	48	MONTREAL ST	\$ 905,000	11/27/2023	\$ 447,000	\$ 441,500	\$ 888,500	2967	1860	Old Style	1.5	2	1		1		C+ Good	1596	GD
016 E018001	7	GILBERT LN	\$ 895,000	5/1/2023	\$ 493,200	\$ 404,200	\$ 897,400	3462	1975	Old Style	2	3	3				C Good	1476	GD
015 E002001	24	WILLIS ST			\$423,300	\$156,500	\$579,800	1750	1864	Old Style	1.5	3	1				C- Fair	1365	FR

# Spatial Distribution of Comparable Units

EXHIBIT 6





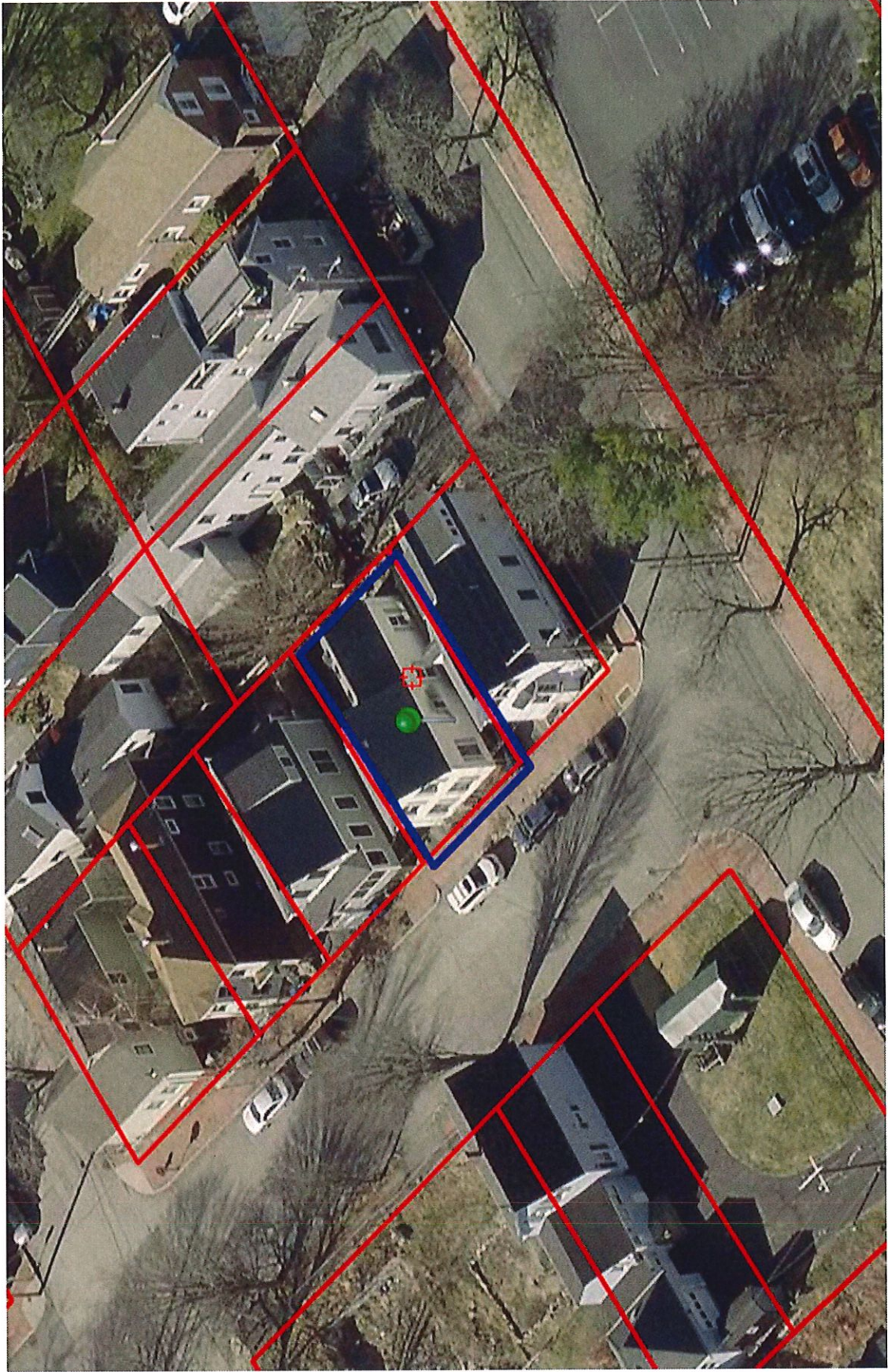
-  Subject Property
-  Comparable Properties

EXHIBIT 7





## REVALUATION METHODOLOGY

### Sales Verification and Validation – Assessor Involvement

All sales recorded from April 1, 2023 through the completion of the 3<sup>rd</sup> reassessment will be reviewed by the City of Portland and a determination made as to its validity regarding whether it should be considered an arms-length sale. Sale data will additionally be verified during the AI and Desktop Review phase of the project; units of comparison will be used to weigh the range of sale prices with similar properties. A two and one-half-year data base will initially be used to analyze time trends in increasing or decreasing values leading up to the final valuation date of the reassessment year.

### 9.0 Residential Valuation

#### 9.1 Residential Neighborhood Delineation and Analysis

Neighborhood delineation and analysis is a study of external forces or influences which could be considered to influence property value. It also involves conclusions on the typical housing, economic, social, and demographic characteristics of the geographic area considered a homogeneous neighborhood.

A neighborhood for mass appraisal purposes can be defined as a geographical area exhibiting a high degree of homogeneity in residential amenities, land use, economic, social trends, and housing characteristics. In this process Tyler will use its Enterprise Assessment Neighborhood Analyzer module, City of Portland qualified sales data and AI data plotted on GIS shapefiles.

A neighborhood in Enterprise Assessment is defined as the largest geographic grouping of properties where the significant economic forces of those properties are generally uniform.

##### 9.1.1 Collection of Neighborhood Data

Before analytical work can begin, a review of the existing neighborhoods is completed to determine if revisions are needed. This could include combining small existing neighborhoods into larger areas or creating new neighborhoods in areas of considerable market change since the last revaluation. A neighborhood should reflect areas that exhibit homogeneity in residential amenities, land use, economic and social trends, and housing characteristics.

##### 9.1.2 Neighborhood Analysis

Tyler will consider those factors that have a direct and immediate impact on value in a neighborhood. The first step is to identify neighborhood boundaries. There are basically three types of boundaries: man-made, geographical, and political.

1. Man-made boundaries include freeways, highways, railroad tracks, streets, and property use.
2. Lakes, hills, rivers, swamps, and similar features are all examples of geographical boundaries.
3. Political boundaries can be city limits, school districts, zoning areas, and aldermanic wards.

Once Tyler has defined the various neighborhoods in the City of Portland, it is then possible to analyze each neighborhood in terms of the physical, economic, governmental, and social forces that affect it.

##### 9.1.3 Neighborhood Delineation Field Effort

The following is the step-by-step process Tyler will use in the City of Portland.

Step 1 Obtain large scale or index maps from the City of Portland, which ideally shows existing neighborhood boundaries, all streets, roads, and significant physical features such as rivers, lakes, and railroads. Base maps developed from aerial photography showing photogrammetric features are ideal for this purpose.

Step 2 Establish neighborhood boundaries on base maps using known physical and governmental features as boundaries. The general rule would be to consider all physical separation points, such as rivers, arterial streets, corporation lines, lakes, commercial-industrial areas, or highways as definite neighborhood boundaries.

Step 3 Assemble and analyze any supplementary material that is available and useful.

Examples:

- School District maps
- Current and planned utility maps (sewers, public water)
- City, state, or City of Portland engineering maps or studies, such as soil maps, or topographic maps
- Real estate sales data, such as multi-list sales, sales verified from data collection, and Assessor's office records of transfer
- Community and Chamber of Commerce area studies and literature, such as population trends and building permits

Step 4 Based on physical observation and data collected and analyzed to date, validate existing individual neighborhood boundaries, recognizing the specific delineation points where the residential property exhibits significant physical and economic change from adjacent areas.

Step 5 After establishing neighborhood boundaries, permanent neighborhood numbers are assigned and they are posted to the master parcel layer in GIS and reviewed for accuracy and refinements made as necessary.

Step 6 Final boundaries are then reviewed with the Assessor and upon approval, loaded into the CAMA system.

Step 7 Determine neighborhood groups and the comparability of all neighborhoods to each other. The theory here is that even though various neighborhoods may be physically separated, if the predominant value analysis characteristics such as value range, housing characteristics, or neighborhood type are similar, then it is desirable to assign them to a distinct neighborhood group thereby creating a larger sales database for comparable property value analysis.

Step 8 Summarize and collate the final neighborhood map, related material, and distribute copies to the Assessor.

#### **9.1.4 Summary**

Since neighborhoods are the basic locational unit, the assignment affects the three approaches to value. The neighborhood delineation effort establishes the stratification necessary for the first step in the cost approach - land valuation.

The revaluation was conducted using mass appraisal.

Mass appraisal is the systematic valuation of large groups of properties (like all homes in a county) at once, using common data, standardized methods, and statistical models (like regression) to determine values, primarily for property tax assessment, making it efficient and equitable where individual appraisals are impractical. Instead of valuing one home at a time, it uses Computer Assisted Mass Appraisal (CAMA) systems, market data, and algorithms to adjust for features like size, age, and location, creating consistent valuations for thousands of parcels.

### **Methodology**

The local construction cost index is the ratio of the cost to construct a dwelling in one location compared with the cost to construct the same dwelling in another location at a given date. The cost schedules will be calibrated to closely reflect the region encompassing the City of Portland as of the April 1<sup>st</sup> date of value for the respective year of the reassessment.

A. The cost index will be developed from an analysis of sales of newly constructed, average quality dwellings located within the City of Portland and/or sales of “relatively” new, average quality dwellings which have been properly adjusted for time. This is a four-step process that should be completed in the following order:

1. Develop a market trend based on re-sales of improved residential properties within the City of Portland.
2. Trend the construction costs for each new dwelling to be used in the index study to the April 1<sup>st</sup> date of value for the respective year of the reassessment.
3. Calculate a cost ratio for each new dwelling by comparing the Enterprise Assessment replacement cost new (“RCN”) to actual construction costs.
4. Analyze the individual cost ratios and correlate an overall local construction index.

In the event that an insufficient number of newly constructed, average quality dwellings are available to adequately document the local index, supplemental sources such as an accepted cost indexing service, will be used.

### **Index Calculation**

The calculation process to establish the local index is as follows:

1. Trend all sales to be used in the index study to the April 1<sup>st</sup> date of value for the respective year of the reassessment using the monthly trending factor established in the market trend analysis.
2. Subtract the land value estimate from each adjusted sales price. The result is the indicated dwelling or building residual value.
3. Obtain the RCN for each dwelling through Enterprise Assessment.
4. For each sample, divide the indicated dwelling residual value (found in step 2) by the Enterprise Assessment “Base Value.” The result is the index factor for the improvements.

## **Calibrating the Residential Depreciation Tables**

### **Methodology**

The Enterprise Assessment residential accrued depreciation or percent good tables are a matrix which is set up by the "Year Built" and the "Condition, Desirability, and Usefulness" ("CDU") rating of the dwelling. The tables will be calibrated to reflect the local market conditions for the City of Portland. The calibration process is completed by analyzing verified sales which are contained in the sales history file.

### **Residential Sales Comparison Approach**

During this step of the valuation process, the City of Portland's market modeling module will be fully deployed for residential improved parcels, where possible, so both the cost and comparable sales approach will be considered when arriving at the final appraised value. If applicable, up to five comparable sales for each subject will be available for review. These comparable sales will be determined by both the Enterprise Assessment as well as values developed using AI technology.

A market model is a statistical picture of the elements affecting sale price within the market area. By determining the relative effect of specified property characteristics on sale price, market models will be constructed and used to predict value for unsold properties.

From: "pbleech"

To: "PortlandME2025@tylertech.com"

Cc: "wgibney@gmail.com", "rebecca.dreher@gmail.com"

Sent: Monday June 2 2025 8:16:17AM

Subject: PIN# 238399

I am writing per the **NOTICE OF ASSESSMENT - REVALUATION** I received, dated 5/23/25.

Although I don't have any "documentation" to provide at this time, in advance of my phone hearing on June 16 I would like to see (and/or alert the Tyler rep to be prepared to talk about) the comparables that were used to determine that the assessment value of non-conforming (less than 2000 SF) lots on Munjoy Hill have **doubled** since the 2021 revaluation, while buildable lots saw a negligible increase. (To my way of thinking, **this defies common sense**- particularly when you're looking at a functionally obsolete antique house that cannot be altered or replaced because it has been deemed "historic".)

Thanks for your assistance.

Patricia M. Bleech  
24 Willis Street  
Portland 04101

24 Willis 1750 SF  
#423,300



23 Willis  
6593 SF  
#499,100

7167 SF  
#505,200



24 Willis



**NOTICE OF ASSESSMENT - REVALUATION**

5/23/25

BLEECH PATRICIA M  
24 WILLIS ST  
PORTLAND, ME 04101

MAP/LOT: 015 E002001

PIN #: 238399

**RE: Property Location: 24 WILLIS ST**

Dear Portland Property Owner:

In accordance with Maine law, the City of Portland has completed a revaluation of all real property for the April 1, 2025 tax roll. You are hereby notified of your property's **April 1, 2025 assessment** which is shown at the end of this notice. Your assessment was established by the City Assessor with the assistance of Tyler Technologies, Inc. (Tyler) and represents 100% of market value as of April 1, 2025.

Do not apply the current tax (millage) rate to your new assessment as the result will be inaccurate. The new millage rate will be determined later this year as part of the tax commitment process and after all informal appeal hearings with Tyler are heard and decided.

You may review your new assessment on the City's website at [www.portlandmaine.gov/PropertySearch](http://www.portlandmaine.gov/PropertySearch). This website will allow inquiry access to the Assessor's database, including value summary and property data. Property owners wishing to have their new assessments reviewed by way of an informal appeal with a representative of Tyler may do so by scheduling an appointment online or by phone. Remember, you will be appealing your assessed value, not your tax amount. Tyler staff will not be able to provide tax information during these hearings. **All informal appeal hearings will be held remotely by appointment only, May 29<sup>th</sup> through June 20<sup>th</sup>.**

**To schedule an appointment, you may go to:** <http://www.tylertech.com/portland> **or call Tyler toll free at 1-844-651-3398 between the hours of 8:30 AM and 4:30 PM Monday-Friday EST.** The phone lines will be open May 27<sup>th</sup>. You will need the PIN # at the top of this letter in order to book your appointment. If you have more than two parcels you wish to discuss, please call for an appointment and do not schedule online. **Please schedule your appointment by Friday, June 13, 2025. The last day of hearings will be Friday, June 20, 2025.**

**Please send any documentation regarding your property in advance of the hearing date to:**  
[PortlandME2025@tylertech.com](mailto:PortlandME2025@tylertech.com)

If you wish to further appeal your assessment after the informal hearing process is complete, then you must file a written appeal to the Assessor's Office after tax bills have been mailed. Assessment appeal applications are available in the Assessor's Office or on-line at [www.portlandmaine.gov/applications](http://www.portlandmaine.gov/applications). No formal appeal applications will be accepted by the Assessor's Office until the informal appeal process with Tyler has concluded and tax bills have been issued.

Sincerely,

Assessor's Office

**Proposed  
New Assessment\*\*  
\$ 579,800**

**Old Assessment  
\$ 370,700**

\*\*The Proposed New Assessment shown above reflects 100% of market value as of April 1, 2025 and **DOES NOT include exemptions** or credits.

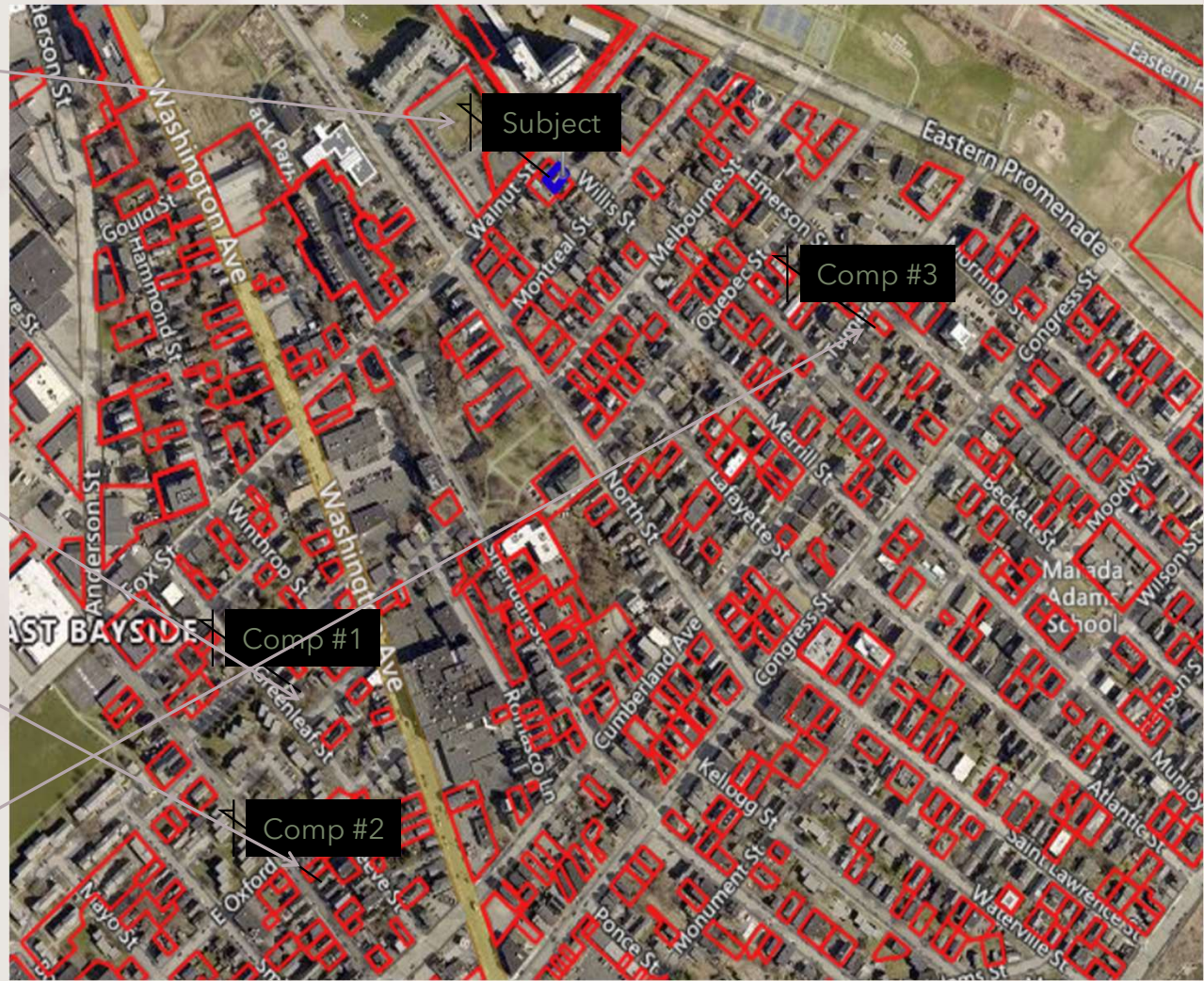
\*\*This value may differ from what will appear on your tax bill if you have a recent building permit.

# 2025 Reassessment Value Comparison

24 Willis St - Portland, ME

**Subject – 24 Willis St**  
Lot Size – 1,750 square feet  
Distance from Promenade: 1 BLOCK  
Land Value – \$423,300  
Total Value – \$579,800

- **Comp #1 – 21 Greenleaf St**  
Lot Size – 5,644 square feet  
Distance from Eastern Promenade: 6-7 BLOCKS  
BOTTOM OF THE HILL – OFF WASHINGTON  
Land Value – \$326,000  
Total Value – \$582,400  
Sale Price – \$580,000
- **Comp #2 – 27 Anderson St**  
Lot Size – 2,531 square feet  
Distance from Eastern Promenade: 7-8 BLOCKS  
BOTTOM OF THE HILL – OFF WASHINGTON  
Land Value – \$321,600  
Total Value – \$677,800  
Sale Price – \$667,000
- **Comp #3 – 38 Turner St**  
Lot Size – 2,032 square feet (NO OFF-ST PARKING)  
Distance from Eastern Promenade: 4 BLOCKS  
Land Value – \$320,100  
Total Value – \$555,500  
Sale Price – \$580,000



**Subject – 24 Willis St**  
 Lot Size – 1,750 square feet  
 Distance from Promenade: 1 BLOCK  
 Land Value – \$423,300  
 Total Value – \$579,800

- Comp #4 - 48 Montreal St  
 Lot Size - 2,967 square feet  
 Distance from Eastern Promenade: 1 BLOCK  
 Land Value - \$447,000  
 Total Value - \$888,500  
 Sale Price - \$905,000
- Comp #5 - 9 Gould St  
 Lot Size - 6,093 square feet  
 Distance from Eastern Promenade: 6-7 BLOCKS  
 BOTTOM OF THE HILL - OFF WASHINGTON  
 Land Value - \$329,200  
 Total Value - \$560,900  
 Sale Price - \$617,500



## Land Value Comparison

Subject – 24 Willis St

Lot Size – 1,750 square feet

Land Value – \$423,300

- Comp #1 - 21 Greenleaf St  
Lot Size - 5,644 square feet  
Land Value - \$326,000
- Comp #2 - 27 Anderson St  
Lot Size - 2,531 square feet  
Land Value - \$321,600
- Comp #3 - 38 Turner St  
Lot Size - 2,032 square feet (NO OFF-ST PARKING)  
Land Value - \$320,100
- Comp #4 - 48 Montreal St  
Lot Size - 2,967 square feet  
Land Value - \$447,000
- Comp #5 - 9 Gould St  
Lot Size - 6,093 square feet  
Land Value - \$329,200



## Sale Price ASR Comparison

Subject – 24 Willis St

Lot Size – 1,750 square feet

Land Value – \$423,300

- Comp #1 - 21 Greenleaf St  
Lot Size - 5,644 square feet  
Total Value - \$582,400  
Sale Price - \$580,000  
ASR - 100%
- Comp #2 - 27 Anderson St  
Lot Size - 2,531 square feet  
Total Value - \$677,800  
Sale Price - \$667,000  
ASR - 102%
- Comp #3 - 38 Turner St  
Lot Size - 2,032 square feet (NO OFF-ST PARKING)  
Total Value - \$555,500  
Sale Price - \$580,000  
ASR - 96%
- Comp #4 - 48 Montreal St  
Lot Size - 2,967 square feet  
Total Value - \$888,500  
Sale Price - \$905,000  
ASR - 98%
- Comp #5 - 9 Gould St  
Lot Size - 6,093 square feet  
Land Value - \$329,200  
Total Value - \$560,900  
Sale Price - \$617,500  
ASR - 91%



## Additional Sales

Subject – 24 Willis St

Lot Size – 1,750 square feet

Land Value – \$423,300

Total Value – \$579,800

- Comp #1 – 4 Romasco Ln  
Lot Size – 475 square feet (NO OFF-ST PARKING)  
Distance from Eastern Promenade: 7-8 BLOCKS  
Land Value – \$223,100  
Total Value – \$388,900  
Sale Price – \$400,000
- Comp #2 – 15 E Cove St  
Lot Size – 902 square feet (NO OFF-ST PARKING)  
Distance from Eastern Promenade: 6 BLOCKS  
Land Value – \$271,100  
Total Value – \$475,600  
Sale Price – \$510,000
- Comp #3 – 190 Washington Ave  
Lot Size – 1,246 square feet (NO OFF-ST PARKING)  
Distance from Eastern Promenade: 6-7 BLOCKS  
Land Value – \$275,600  
Total Value – \$563,300  
Sale Price – \$595,000



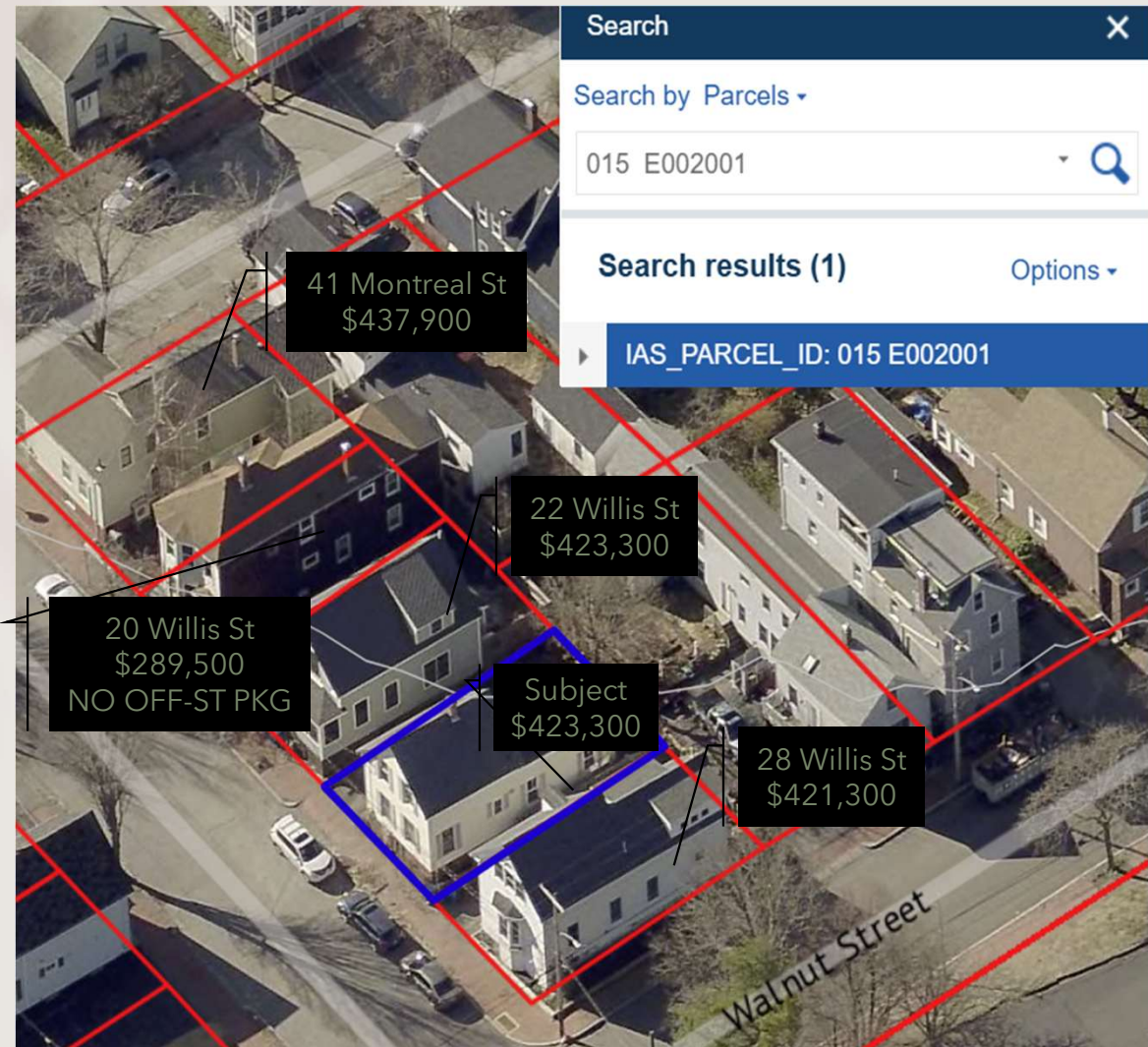
## Land Value Comparison – Willis St

Subject – 24 Willis St

Lot Size – 1,750 square feet

Land Value – \$423,300

- 41 Montreal St  
Lot Size -2,500 square feet  
Land Value - \$437,900
- 20 Willis St – NO OFF-ST PARKING  
Lot Size - 1,250 square feet  
Land Value - \$289,500
- 22 Willis St  
Lot Size - 1,750 square feet  
Land Value - \$423,300
- 28 Willis St  
Lot Size - 1,650 square feet  
Land Value - \$421,300



# Neighborhood Sales Ratio Statistics

MAY 14, 2025  
09:07 AM

CITY OF PORTLAND  
SALES RATIO REPORT

PAGE: 26  
CA324

SUMMARY BY NBHD										
NBHD	# SALES	APPR VALUE	SALE PRICE	A/S RATIO%	MEAN%	STDDEV	MEDIAN %	COD %MEDIAN	COV %MEAN	PRD
100	40	34,077,200	36,047,320	94.53	96.71	.09	95.45	7.04	9.31	1.023
1001	12	8,503,900	8,903,000	95.52	96.04	.05	97.42	4.19	5.64	1.006
101	41	40,468,900	42,992,252	94.13	95.83	.09	95.7	6.88	9.3	1.018
102	37	35,120,700	36,618,108	95.91	97.05	.1	96	7.79	10.3	1.012
1021	21	14,304,800	14,822,108	96.51	97.43	.08	96.38	7.29	8.62	1.01
103	15	27,674,600	28,465,000	97.22	97.87	.05	97.82	3.88	5.29	1.007
104	95	50,228,400	52,104,235	96.40	96.84	.07	96.82	6.09	7.58	1.005
1041	31	17,086,900	17,798,000	96.00	96.45	.09	95.81	7.23	8.87	1.005
1042	25	15,861,400	15,955,000	99.41	99.20	.08	96.94	6.75	8.24	.998
105	14	8,008,400	8,185,000	97.84	98.45	.04	96.78	3.67	4.24	1.006
106	53	34,254,600	35,096,400	97.60	97.41	.09	97.08	6.75	9.13	.998
107	79	39,327,900	40,330,150	97.51	98.07	.07	97.43	6.14	7.56	1.006
108	70	36,912,000	38,084,000	96.92	97.56	.09	96.86	6.65	8.81	1.007
109	26	14,008,100	14,335,000	97.72	98.37	.07	98.15	5.24	7.11	1.007
110	27	22,816,900	23,243,133	98.17	98.56	.08	97.45	6.2	8.1	1.004
111	107	74,217,900	78,463,506	94.59	95.33	.08	95.62	6.61	8.76	1.008
1111	11	11,447,300	11,730,207	97.59	96.04	.10	95.5	8.73	10.6	.984
112	26	25,026,400	26,190,000	95.56	95.83	.09	95.74	6.62	8.94	1.003

# Land Value Formula Calculation

(((BASE SIZE x BASE RATE +/- (INC RATE/DEC RATE \* SF)) x INFL FACTOR 1) x INFL FACTOR 2)))

## 24 Willis St - Land Value Calculation

Values					
	Size	Rate	Incr	Decr	Value
Model	4500	141.3	14.13	26	423260
Override	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

$$((4,500 \times 141.30 - (26.00 \times 2,750)) \times .75) = \$423,260$$