

# City of Portland

## Board of Assessment Review - June 23, 2026

Board Chair Eric Larsson

Board Members Lee Lowry, Samuel Rains

Tuesday, June 23, 2026 at 12:00 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 17, 2026 Board of Assessment Review Hearing**
  - a. Draft March 17, 2026 Board of Assessment Review meeting minutes attached.
2. **Determination of Jurisdiction RE: Appeal of Assessment of 28 Meadow Avenue, 083A A005001, Owners Kathleen Barron and Peter Dedych**
  - a. 28 Meadow Avenue Application for Appeal to Board of Assessment Review Attached
  - b. Assessor's Response re 28 Meadow Avenue Attached
3. **New Bussiness (if necessary)**
4. **Adjournment**



## **Board of Assessment Review**

### **Tuesday, March 17, 2026, 1:00 PM**

### **Meeting Minutes**

Eric Larsson, Chair  
Dale Knapp  
Lee Lowry

The meeting convened at 3:05 p.m. on March 17, 2026 in Room 24 at Portland City Hall, 389 Congress Street, Portland Maine.

Attendees: Board members Eric Larsson, Chair, Dale Knapp, and Lee Lowry, Attorney Jonathan Hunter representing the board, City Assessor Elisa Marr, Attorney for the city Michael Goldman, appellant, and board assistant Annie James. Also in attendance were Assessor's staff Joe Montefusco. Gynt Grube, and Carl Marshall witnesses for the Assessor, attended remotely via Zoom.

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

#### **Approve the Minutes of the March 11, 2026 Board of Assessment Review Meeting**

Board Chair Larsson moved to approve the minutes of the March 11, 2026 Board of Assessment Review Meeting. Board member Lowry seconded the motion, which was approved by a roll call vote of (3-0).

#### **Appeal from Patricia Bleech, 24 Willis 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). The following individuals spoke: Eric Larsson, Lee Lowry, Patricia Bleech, Attorney Goldman, Elisa Marr, Attorney Hunter, Annie James.

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

Board Chair Larsson opened the hearing of Patricia Bleech's appeal. Ms. Bleech presented her argument and distributed paper copies of materials. When Ms. Bleech was finished presenting her argument, Board Chair Larsson invited the Assessors to ask questions. The following individuals asked questions: 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, Dale Knapp.

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

When the Assessor was finished presenting her response, the Applicant was given an opportunity to ask the Assessor questions. The following individuals asked questions: Patricia Bleech. The following materials were displayed on the screen for the Board to review: Portland's GIS website, which is a publicly available resource.

When both parties were finished asking the Assessor questions, the Board was given an opportunity to ask questions. The Board did not have any questions for the Assessor.

The Assessors brought forth witnesses Gynt Grube and Carl Marshall on behalf of the Assessor. The following individuals spoke: Gynt Grube, Attorney Goldman, Carl Marshall. The following materials were displayed on the screen for the Board to review: Assessor's Exhibit 9 (a PowerPoint later admitted into evidence by the Board), as well as Portland's GIS website, which is a publicly available resource.

When the Assessor's witnesses were finished speaking, the Board asked the witnesses questions. The following individuals spoke: Eric Larsson, Gynt Grube, Elisa Marr, Carl Marshall, Attorney Goldman, Attorney Hunter, Dale Knapp.

When the Board was finished asking questions, the applicant was given an opportunity to ask the witnesses questions. The following individuals spoke: Patricia Bleech, Gynt Grube, Lee Lowry, Eric Larsson, Elisa Marr, Attorney Hunter, Carl Marshall, Dale Knapp.

Board Chair Larsson invited the appellant to close their argument, which she does. The following individuals spoke: Patricia Bleech, Lee Lowry.

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 rebut, which she does. The following individuals spoke: Patricia Bleech, Attorney Goldman, Attorney Hunter, Lee Lowry, Eric Larsson, Elisa Marr, Dale Knapp.

5 minute break was called at 3:41 p.m.

The meeting resumed at 3:46 p.m.

The appellant continued her rebuttal. The applicant introduced two additional materials, which were accepted into evidence by the Board titled: "Notice of Assessment Revaluation Response, and Tyler Notice of Assessment Revaluation." Board Chair Larsson also officially admits

Assessor's Exhibit 9 (PowerPoint) into evidence. The following individuals spoke: Eric Larsson, Patricia Bleech, Attorney Goldman, Attorney Hunter, Lee Lowry, Carl Marshall.

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

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

Carl Marshall and Gynt Grube departed the meeting at 4:33 p.m.

Patricia Bleech departed the meeting at 4:33 p.m.

Attorney Goldman and Elisa Marr departed the meeting at 4:34 p.m.

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

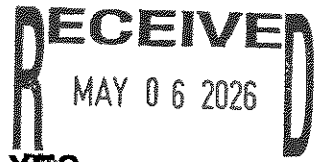
Attorney Hunter suggested a motion to deny the appeal based on the finding that the taxpayer did not demonstrate the assessment of the property was manifestly wrong, and because she presented no affirmative evidence of just value other than personal opinion which was not credited as affirmative evidence of just value, and listed the factual findings of the deliberation, which was moved by Board char Larsson. Board member Lowry seconded the motion, which was approved by a roll call vote of (3-0).

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

### **Adjournment**

Board Chair Larsson moved and Board member Knapp seconded the motion to adjourn, which passed by a roll call vote of (3-0). The meeting concluded at 4:56 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: Kathleen C. Barron and Peter T. Dedych
2. Mailing address: 1009 N Paseo de Golf, Green Valley, AZ 85614
3. Physical address (if different than mailing address): 28 Meadow Avenue, Great Diamond Island
4. Phone: 907-232-3434 Email: kbarron@gci.net
5. Tax year for abatement: 2025
6. Assessed value of real estate: .....\$ 809,100
7. Reduction of real estate value requested:.....\$ 560,650
8. Assessed value of personal property: .....\$ \_\_\_\_\_
9. Reduction of personal property value requested: .....\$ \_\_\_\_\_
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. See instructions on the following page.): See attached brief.  
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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.

Kathleen C. Barron Dedych \_\_\_\_\_ 4/30/26  
 Signature of applicant Date

**APPEAL OF 2025 PROPERTY ASSESSMENT  
FOR 28 MEADOW AVENUE (083A A0050010)  
GREAT DIAMOND ISLAND, MAINE**

**PROCEDURAL STATUS**

Appellants filed their appeal to the assessor on December 16, 2025. In January, 2026 they received a letter from Assessor Elisa Marr requesting access to the property for inspection. Appellants responded in a letter dated February 2, 2026 saying that although they were out of state, they had arranged for a neighbor to show the property to the assessor. In an earlier phone call on January 30, Ms. Storrs advised Ms. Barron that a Jim Merrill would be contacting her to set up an inspection date. After the passage of several months, Ms. Barron contacted Mr. Merrill on April 24 and left a message on his voice mail telling him that the snow was gone and he could easily access the cottage. The very next day, Appellants received a letter from assessor denying their appeal and back dating the denial to March 1, 2026! She also informed Appellants that they had 60 days from the date of denial (March 1, 2026) to file an appeal. The letter is dated April 14, 2026, and postmarked April 20, 2026. A copy of the letter and the envelope are attached as exhibits to the mailed copy of this appeal. This appeal is timely as the rules for appeal state that the 60 days for filing runs from the date of notice of denial, not the date it was entered. (See addendum on last page.)

**INTRODUCTION**

Appellants Kathleen Barron and Peter Dedych (hereafter Appellants) are the owners of an old style cottage on Great Diamond Island. They inherited the cottage in 2016 when the previous owner Doris Barron, the mother of Kathleen, died. Kathleen's parents had previously purchased the cottage in 1957. The City of Portland, through its Assessor, Elisa Marr (hereafter Assessor), assessed the cottage in 2025 at \$809,100, assigning \$305,900 to the building and \$503,200 to the land. This is a 31% increase from the 2020 assessment of \$560,600. Appellants believe this assessment is incorrect based on sales of nearby properties, and the incorrect use of comparables on Peaks Island, an island with a

completely different character than Great Diamond Island, and one to which the City provides numerous services not available to the residents of Great Diamond Island. Appellants believe the subject property should be assessed at \$560,650 based on the arguments set forth below.

### **THE ASSESSED VALUE OF THE LAND IS INCORRECT**

Assessor valued the land owned by Appellants at \$503,200 on April 1, 2025, or \$22.78 per square foot. However, based on the most recent sales of nearby, similar or identically located properties on Great Diamond Island, the fair market value of the Appellants property, as of April 1, 2025 should be \$349,211 or \$15.81 per square foot.

Primarily, Appellants objection is based on the recent sale on Great Diamond Island of the Horan property (108 Crescent, Tax Parcel 083 G007001) in November 2023. This is the only recent sale of property nearby or similar to the subject property. The Horan property is located identically to Appellants. It is shore front property on the west side of Great Diamond Island. It looks towards Casco Bay, with the City of Portland across the bay. Appellants' property has the same orientation, and view. It is situated on the west side of Great Diamond Island, looking at Casco Bay with the City of Portland across the bay. The Horan property is larger than Appellants' consisting of 33,628 square feet, while Appellants' property consists of 22,089 square feet. The Horan property is improved by a seasonal house and has seasonal water and a septic tank, as does the subject property. In other words, the Horan property (the most recent sale) is similarly situated to the subject property, and like the subject property it is a seasonal house and has seasonal water and a septic tank. Yet the city valued the Horan property at \$15.81 per square foot (slightly less than the sales price in 2023) while at the same time valuing the subject property at \$22.78 per square foot! The discrepancy makes no sense.

The Horan property sold in November, 2023 for \$975,000. This sales price, of course, is the best indicator of the actual value of the property. Assessor must have agreed that the sales price was the best indicator of value as it assessed the property in April, 2025 at \$967,200, slightly less than the sales price of 2 years earlier. That is \$531,900 for the land and \$435,300 for the structure. This results in a valuation of \$15.81 per square foot for the land (the property consists of 33,628 square feet and the land is valued at \$531,900.  $\$531,900 \div 33,628 \text{ square feet} = \$15.81 \text{ per square foot.}$ )

The subject property, however, identically located, shore front, west side of Great Diamond Island is valued at \$22.78 per square foot! (The subject property consists of 22,088 sq. feet and is

valued at \$503,220 or \$22.78 per square foot.). There is no rhyme or reason for this difference. Both properties are on the shore. Both are west facing with a view to the City of Portland. Both are on what is called Island Row. Both are fronted by a city designated right of way (Bay Avenue). Nothing distinguishes the two properties, except that the Horan property is some 10,000 square feet larger. Why then is the subject property valued so much higher? There is no rhyme or reason for this. It was erroneous for the assessor to value the property seven dollars per square foot higher, when nothing but size distinguishes the two properties...

In addition to the Horan property at 108 Crescent which sold within 16 months of the current revaluation, two other similarly situated properties sold within 5 years preceding the new valuation. The price at which these properties sold, along with the Horan property, give some guidance for the valuation of the subject property. These properties are:

1) Fazio Enterprises (2 Meadow Avenue, Tax Parcel 083A A009001), which consists of 20,752 square feet. The Fazio property sold in September 2020 for \$250,000 or \$12.05 per square foot. This property is improved only by a decrepit garage. It has access to City water and no septic system. It is located 250 feet from the subject property with a similar water view.

2) Tselikis (2 Weymouth Street, Tax Parcel 083A C001001), is 3 lots away from the subject property with the same orientation and same view (it is also subject to the same right-of-way for Bay Avenue.) It consists of 21,828 square feet of land improved by a seasonal house. It has access to seasonal water and is improved by a septic system. It sold in January 2021 for \$631,000. At the time of sale, the Tselikis land was worth \$353,360 (\$16.19 per square foot). This is based on the January sales price and the City's later (three months later) calculation that the land comprised 56% of the value of the whole property.

These recent sales on the same island in near proximity to the subject property are the best indicators of current value. (This is particularly so as the subject property hasn't sold for 68 years.) There are no other comparables. Certainly, the Horan property, (128 Crescent), located identically to the subject property, which sold in November, 2023 for \$15.81 per square foot is the best indicator of the value of the of the subject property, particularly since the assessor used that figure (\$15.81) for the 2025 revaluation. For an accurate tax valuation, this number should have been used for the subject property as well.

Finally, Assessor used 4 comparables on Peaks Island to arrive at a value for the subject property. Three of them were year round properties, unlike the subject property which can be used in

summer only due to the lack of winter water, heat or insulation. The second fallacy of those comparisons (in addition to the fact that they are year round residences, and not summer cottages) is that Peaks Island has paved roads, a school, a library, full time police officers and a fire department. City services in other words! All provided by the City using taxpayer dollars! These services improve the value of land in a tax district. Great Diamond Island has none of these amenities. Great Diamond Island has dirt roads. All the roads owned by the City are unpaved. (This does not apply to the Diamond Cove side of Great Diamond Island which is a private community, and which pays for its own paved roads.) Great Diamond Island has garbage pickup once a week, and big garbage pickup once a year. These are the only services provided by the City. There is no school! There is no library! There is no fire department or law enforcement! These are the services for which residents on Peaks Island pay taxes. Accordingly, this makes the lots on Great Diamond Island much less valuable than the lots on Peaks Island with all their amenities. Purchasers on Great Diamond Island take the property with the knowledge that there are no paid police officers, firemen or paramedics on the island. Should the need arise they are dependent on volunteers or paid personnel who have to travel from the City of Portland. And, of course, city provided amenities add value to property. That's why we are willing to be taxed for them. We, on Great Diamond Island lack these services which the City provides to Peaks Island. Therefore, it is completely invalid to use Peaks Island properties as comparables. It was erroneous for the assessor to do so.

### **THE ASSESSED VALUE OF THE BUILDING IS INCORRECT**

The subject property is a frame structure built in 1891. It is a seasonal property, with no insulation and no built in heat or air conditioning. It has water only from mid-May to mid-October. It has no foundation other than tree posts on blocks and support walls in direct contact with the ground. (See Exhibit 1 attached.) The electrical system has ungrounded receptacles and exposed wiring at ungrounded wall switches. (See pictures on Exhibit 2 attached). The joists on the second floor are undersized causing a severe sag. The tilt in the level of the floor is noticeable to the bare eye. (See pictures on Exhibit 3 attached) It is two floors for a total of 1408 square feet. Assessor values the structure at \$217.26 per square foot!

In contrast, the Horan house, the one similarly situated on the west side of Great Diamond Island which was built in 1895, a mere 4 years later, and which sold recently in December 2023 is

valued at its sales price of \$150.24 per square foot. The cottages have great similarity in that they are both old style. (The assessor calls the Horan house Cottage style and the subject property Old Style but the fact is they are both seasonal, frame style cottages with no heating system or insulation and only seasonal water. The fact is they are both old cottages built in the same era.)

One has to ask—what could the difference possibly be between these 2 old style cottages that would cause the great variation in value? These cottages have the same attributes i.e. west facing, shore front, and the same lack of amenities i.e. no built in heat, no insulation and no year round water. How can it be that the assessor would value one cottage (Horan) at \$150 per square foot (which was incidentally the sale price 2 years ago), and one cottage (Barron) at \$217 per square foot? It begs common sense. There is no reasonable explanation for the difference. The assessor erred.

As a contrast to the subject property, the dwelling directly next door to the subject property (Lot 083AB001001), hereafter referred to as the DeWolf property, was built in 2007 and is a year round house. It sold in 2020. It has 2718 square feet consisting of 4 bedrooms, 3 and a half baths, heat, insulation and air conditioning, and an emergency well and septic. In other words the house is more than a hundred years younger with modern amenities. It is capable of year round occupancy. The DeWolf property has a real foundation (concrete), no exposed wiring and no noticeable sags in the floor. Yet it is valued more closely to the subject property than the clearly very similar, nearly identical Horan property. It is valued at \$258 per square foot, while the subject property is valued at \$217 per square foot and the nearly identical Horan property is valued at \$150.00 per square foot. This is preposterous. The DeWolf house with all its amenities, and the very same view, is clearly far more valuable than its 130 year old neighbor. The subject property, with its interesting foundation, sagging floors, lack of built in heat, insulation and year round water is far more similar, that is, nearly identical to the recently sold Horan property. It should be valued accordingly at \$150.24 per square foot the same as the Horan property.

The subject property hasn't sold since Appellant Barron's parents bought it in 1957. It hasn't passed an inspection necessary for sale. It doesn't have a code compliant foundation. It doesn't have a code compliant electrical system. It has no built in heating system or insulation. Portland Water District provides the water for which Appellants pay and which is turned off in October. It is uninhabitable after the water is turned off. It is uninhabitable when the weather turns cold. It has no insulation! It is a frame structure with no foundation. It couldn't possibly be nearly as valuable per square foot as a modern, year round house which passed inspection for sale in 2020. Appellants request

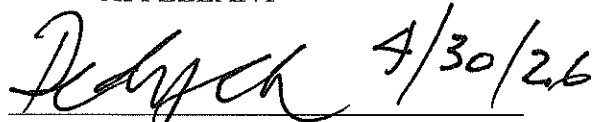
that their cottage, a 136 year old structure, be valued at \$150.17 per square foot for a total of \$211,439 which is what the very similar Horan property sold for in 2023 and at which it is valued at in the 2025 assessment.

### SUMMARY

In conclusion, assessor got it wrong. In comparison to all the surrounding properties, two of which have sold in the recent past, Appellants property is grossly overvalued. The property should retain its former valuation-that arrived at 5 years ago, when neighboring properties sold. If anything, it might be less valuable than it was 5 years ago given the wear and tear of summer use on a 136 year old cottage. The property should be valued at \$349,211 for the land (\$15.81 per square foot), and \$211,439 for the building (\$150.17 per square foot) for a total of \$560,650 based on the available comparables.

 4/30/26

KATHLEEN C. BARRON  
APPELLANT

 4/30/26

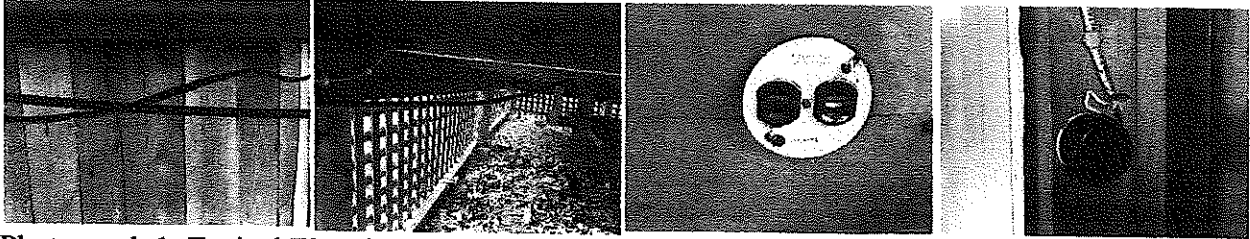
PETER T. DEDYCH  
APPELLANT

**\*Addendum:**

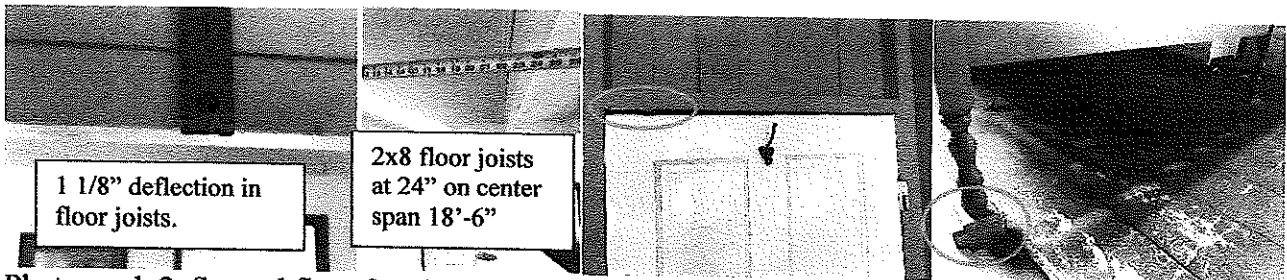
I spoke to Ms. Marr on April 30, 2026. She informed me that both she and Mr. Merrell had tried to contact me n either February or March and that she had sent me a notice of denial of the appeal in March. I have no reason to disbelieve her. However, I didn't receive the phone calls or the letter. I don't know why this failure of communication occurred. I received Ms. Marr's phone calls on April 29 and April 30, and her letter of April 14, 2026.

EXHIBIT 1

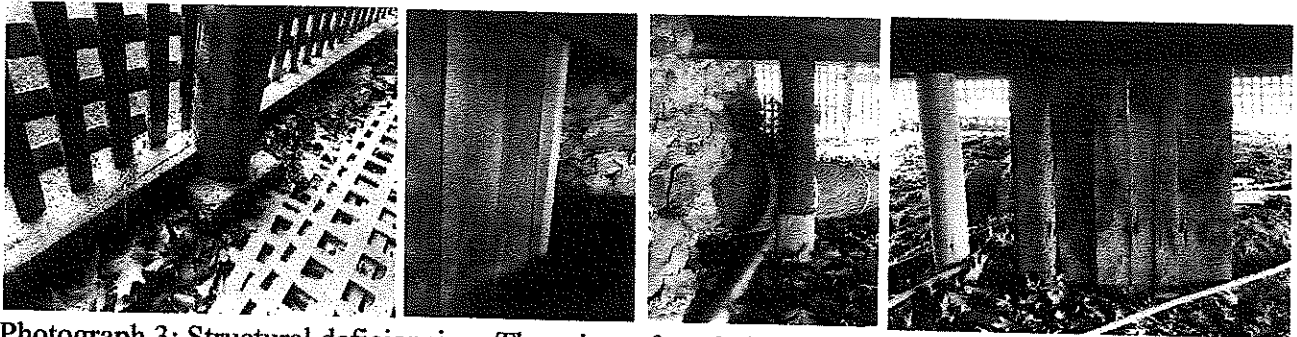
PHOTOGRAPHS OF BARRON/DEDYCH BUILDING



Photograph 1: Typical Electrical code violations. Unsupported and rusted conduit in crawl space. Un-grounded receptacles, exposed wiring at un-grounded wall switches



Photograph 2: Second floor framing. Joists are under-sized causing severe sag in second floor. Note typical second floor door and 2 1/4 inch block required to level bed.



Photograph 3: Structural deficiencies. There is no foundation, tree posts on blocks and support walls in direct contact with the ground make up most of the building support.



APRIL 14, 2026

BARRON KATHLEEN C &  
PETER T DEDYCH  
1009 N PASEO DE GOLF  
GREEN VALLEY, AZ 85614

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

RE: 28 Meadow Ave, GDI, Portland Maine; Real Estate Parcel ID: 083A A005001

Dear Sir/Madam:

I have reviewed your submitted application for Abatement of Property Taxes for the above referenced parcel. Based on the evidence provided, it is my opinion that no adjustment to the assessed value is warranted at this time. This application was deemed denied on 03/01/26.

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

You have the right to appeal this decision, within 60 days of the date of denial:

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

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

Sincerely,

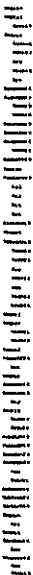
Elisa A. Marr, CMA-2  
City of Portland Assessor

*Rec'd 4/25/26*



**CITY OF PORTLAND**  
 Assessor's Office  
 389 Congress Street, RM 115  
 Portland, Maine 04101-3509

225 148 360 1 0075



FIRST CLASS



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



City of  
**portland**



January 20, 2026

Kathleen Barron &  
Peter Dedych  
1009 N Paseo De Golf  
Green Valley, AZ 85614

Re: § 706A Request for Additional Information: 28 Meadow Ave, Portland, ME; PID# 083A A005001

Dear Kathleen Barron & Peter Dedych:

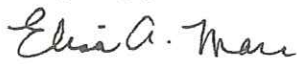
The purpose of this letter is to request additional information related to the Application for Abatement of Property Taxes for the property referenced above. *Under Maine law, Title 36, M.S.R.A. § 706A the property owner is required to respond in writing to "all proper inquiries as to the nature, situation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

Please submit the following information:

1. Unedited copies, including any drafts, of any and all appraisals or other opinions of value done on the Property.
2. Evidence of hazard/property insurance coverage details for the Property including the amount of coverage in the event of loss.
3. Any and all other information that indicates or is relevant to determining the fair market value of the property as of April 1, 2025 including any information indicating that the Property is worth less than any appraised values, including any disclosures made to the U.S. Securities and Exchange Commission.
4. Copies of any analysis and market studies that have been conducted or obtained regarding the Property.
5. Please contact this Office to schedule a walkthrough of the Property before **February 19, 2026**.

I appreciate your assistance and cooperation in this process. I ask that you provide this information to me no later than **February 19, 2026**. Failure to provide this information may bar this application and any appeal pursuant to 36 M.R.S.A. § 706A.

Very truly yours,

  
Elisa A. Marr, CMA-2  
City Assessor

Kathleen C. Barron  
1009 N. Paseo de Golf  
Green Valley, AZ 85614

February 2, 2026

Elisa A. Marr CMA-2  
City Assessor  
389 Congress Street, Room 115  
Portland, Maine, 04101

Re: Appeal  
083A A-005-0010  
28 Meadow Avenue  
Great Diamond Island  
Portland, Maine 04109

Dear Ms. Marr,

This letter comes in response to your letter of January 20, 2026 in which you request a site inspection of the above referenced property as well as certain documents relating to the property. I called your office to arrange a visit to the property on January 30. I want to make you aware that my husband and I live out of state from mid-October to mid-May, due to the fact that this is a summer cottage only. It is uninhabitable in the winter due to lack of heat, insulation, and running water.

However, I am happy to have you do a walk-through of the property. To that end, I have arranged with a neighbor, a year round inhabitant of Great Diamond Island, to show you through the cottage. If this is acceptable to you, please let me know and I will provide you with our neighbor's name and telephone number so you can arrange a site visit. She is familiar with the property as she stayed there once prior to building her own house.

My responses to your request for documents is set forth below:

1. *Unedited copies, including any drafts, of any and all appraisals or other opinions of value done on the Property.*

We have never had any appraisals or other opinions of value done on the cottage. My parents purchased the property in 1957. After my father's death in 1974, my mother spent summers there until her death in 2015. After her passing, my three siblings and I valued the cottage at \$400,000 based on the then tax assessment, and allowing for work that needed to be done on the cottage. My husband and I purchased the cottage in 2016 for that amount with the agreement of all the siblings.

2. *Evidence of hazard\property insurance details for the Property including the amount of coverage in the event of loss.*

I am attaching a copy of the current insurance coverage. The house is insured for \$354,100 replacement value.

3. *Any and all other information that indicates or is relevant to determining the fair market value of the property as of April 1, 2025 including any information indicating that the Property is worth less than any appraised values, including any disclosures made to the US. Securities Exchange Commission.*

There is no other information of which I am aware relevant determining the fair market value of the property, and no disclosures have been made to the U.S. Securities and Exchange Commission. As I stated above, except for the family agreement for my husband and I to purchase the property from my siblings, there has never been any intention to sell the property since my parents purchased it in 1957.

4. *Copies of any analysis and market studies that have been conducted or obtained regarding the property.*

There are no analyses or market studies that have been conducted or obtained regarding the Property. As I stated above, there has never been a contemplation of sale, except for the inter family sale among my siblings after my mother died.

I look forward to talking to you on the phone, so that we can arrange a site visit. Please call me at your earliest possible convenience.

Very truly yours,

A handwritten signature in cursive script that reads "Kathleen C. Barron". The signature is written in dark ink and is positioned above a solid horizontal line.

Kathleen C. Barron

PO Box 2356  
Bloomington IL 61702-2356



H-28-1089-FB52 F H W  
3200

BARRON, KATHLEEN &  
DEDYCH, PETER  
PO BOX 3  
PORTLAND ME 04112-0003

## RENEWAL DECLARATIONS

**AMOUNT DUE:** \$752.00

Payment is due by SEP 21 2025

**Policy Number:** 19-BH-R214-1

**Policy Period:** 12 Months

**Effective Dates:** SEP 21 2025 to SEP 21 2026

The policy period begins and ends at 12:01 am standard time at the residence premises.

**Your State Farm Agent**

DIANE NEWMAN INS AGCY INC  
313 READ ST  
PORTLAND ME 04103-3447

**Phone:** (207) 773-2080

**Roof Material:** Composition Shingle

**Roof Installation Year:** 2017

### Homeowners Policy

**Location of Residence Premises**

28 MEADOW AVE  
GRT DIA IS ME  
04109-3025

**Construction:** Frame  
**Year Built:** 1891

**Automatic Renewal**

If the **POLICY PERIOD** is shown as **12 MONTHS**, this policy will be renewed automatically subject to the premiums, rules, and forms in effect for each succeeding policy period. If this policy is terminated, we will give you and the Mortgagee/Lienholder written notice in compliance with the policy provisions or as required by law.

### IMPORTANT MESSAGES

NOTICE: Information concerning changes in your policy language is included. Please call your agent with any questions. Please help us update the data used to determine your premium. Contact your agent with the year each of your home's utilities (heating/cooling, plumbing, or electrical) and roof were last updated.

### PREMIUM

Annual Premium \$752.00

Your premium has already been adjusted by the following:

Home/Auto Discount      Claim Record Discount  
Loyal Customer

**Total Premium** \$752.00

**NAMED INSURED**
**MORTGAGEE AND ADDITIONAL INTERESTS**

BARRON, KATHLEEN &  
DEDYCH, PETER

**SECTION I - PROPERTY COVERAGES AND LIMITS**

Coverage	Limit of Liability
A Dwelling	\$ 354,100
Other Structures	\$ 35,410
B Personal Property	\$ 265,575
C Loss of Use	\$ 106,230
Fungus (including Mold) Limited Coverage	\$ 10,000
<b>Additional Coverages</b>	
Arson Reward	\$1,000
Bed Bugs	\$1,000
Credit Card, Bank Fund Transfer Card, Forgery, and Counterfeit Money	\$1,000
Debris Removal	Additional 5% available/\$1,000 tree debris
Fire Department Service Charge	\$500 per occurrence
Fuel Oil Release	\$10,000
Locks and Remote Devices	\$1,000
Trees, Shrubs, and Landscaping	5% of Coverage A amount/\$750 per item

**SECTION II - LIABILITY COVERAGES AND LIMITS**

Coverage	Limit of Liability
L Personal Liability (Each Occurrence)	\$ 1,000,000
M Medical Payments to Others (Each Person)	\$ 10,000
<b>Additional Coverages</b>	
First Aid Expenses	\$ 500
Damage to the Property of Others	\$ 1000

**INFLATION**

Inflation Coverage Index: 368.9

**DEDUCTIBLES**

Section I Deductible	Deductible Amount
Other Losses 1%	\$ 3,541
Hurricane Duration 5.00%	\$ 17,705

**LOSS SETTLEMENT PROVISIONS**

A1 Replacement Cost - Similar Construction  
B1 Limited Replacement Cost - Coverage B

0117UB1A

~~Luke~~  
~~3919 Randolph~~  
~~B11, L12A~~

Appeals due 2/27

---

GOI

1/30 Elisa Marr - called and left a message on her voice mail; she is out of office today

2/3 Marganne McAndrew  
860 402-6263

Reached Elisa.

Jim Merrill will be calling

4/24 Called Mr. Merrill and let him know snow is gone and he can inspect property anytime.

4/30 Call from Elisa Marr. She tried to contact me by phone as did Mr. Merrill. He sent me a letter in March. My phone said I wasn't accepting calls. I told her I didn't receive the letter. Mr. Merrill is coming to island. I gave permission for him to come onto land. Again advised that my neighbor would show him the Invasives.



APRIL 14, 2026

BARRON KATHLEEN C &  
PETER T DEDYCH  
1009 N PASEO DE GOLF  
GREEN VALLEY, AZ 85614

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

RE: 28 Meadow Ave, GDI, Portland Maine; Real Estate Parcel ID: 083A A005001

Dear Sir/Madam:

I have reviewed your submitted application for Abatement of Property Taxes for the above referenced parcel. Based on the evidence provided, it is my opinion that no adjustment to the assessed value is warranted at this time. This application was deemed denied on 03/01/26.

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

You have the right to appeal this decision, within 60 days of the date of denial:

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

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

Sincerely,

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

Rec'd 4/25/26

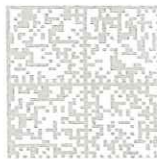


**CITY OF PORTLAND**  
 Assessor's Office  
 389 Congress Street, RM 115  
 Portland, Maine 04101-3509

6661489601 0076



FIRST-CLASS



**US POSTAGE** PAID BY **PITNEY BOWES**  
 ZIP 04102 \$ **000.74**<sup>0</sup>  
 02 7M  
 0008027629 APR 20 2025

Kathleen C. Barron  
1009 N. Paseo de Golf  
Green Valley, AZ 85614

April 27, 2026

Elisa A. Marr CMA-2  
City Assessor  
389, Congress Street, Room 115  
Portland, Maine, 04101

Re: Appeal  
083A A-005-0010  
28 Meadow Avenue  
Great Diamond Island  
Portland, Maine 04109

Dear Ms. Marr,

This letter comes in response to your letter of April 14, 2026 denying my property assessment appeal. I am dismayed at your unprofessional conduct in requesting an inspection of my property (which I accommodated) and then ruling on my appeal without following through on the inspection, or even having the courtesy of telling me that your assessor (Jim Merrell) would not be inspecting the property after all. I am further shocked at the fact that you that you denied my application effective March 1, 2026, and did not inform me until April 14, 2026, in a letter which I did not receive until April 25, 2026. At the same time you gave me 60 days from the date of denial (March 1) to file an appeal, leaving me 8 days to file an appeal to the full board, rather than the 60 to which I am entitled under the City's own rules governing appeals.

To recap, you requested an inspection of the property, as well as certain documents by a letter dated January 30, 2026. I responded to the letter by a return letter dated February 2, 2026 in which I informed you that even though I was not in Maine, I

had arranged for a neighbor to show you the property. I also followed up with a phone call on February 3, 2026 in which I spoke to you personally. You told me in that phone call that a Mr. Jim Merrill would be contacting me to inspect the cottage.

I waited until late April, to hear from Mr. Merrill. At that time, I again contacted my neighbor to see if the ground was clear of snow making it possible for Mr. Merrill to gain easy access to the cottage. When I learned that the snow was gone, I contacted Mr. Merrill's office directly on April 24, 2026 and left him a voice mail saying that the cottage would be easy to access for inspection. You may understand my dismay when, the very next day, I received your letter of denial of my appeal 5 weeks earlier.

Which gets me to my next point—the untimeliness of your letter. You denied my appeal to the your office as of March 3, 2026. You informed me of your decision in a letter dated April 14, some six weeks later. I received the letter on April 25. The envelope is postmarked April 20 leading me to believe it went out of your office 6 days after you wrote it. So I received notice 48 days after you made your decision leaving me until May 1 to file my appeal to the Board of Assessment.

Again, your lack of courtesy and professionalism baffles me. I was still waiting for Mr. Merrill to contact me when I received your letter of April 14. I will be filing an appeal. I will make my best effort to do it in a timely manner. If my appeal is rejected on the basis of timeliness, I will appeal that decision to a higher level.

Very truly yours,



Kathleen C. Barron

cc: Mayor Mark Dion ,  
Councilwoman Kate Sykes

## Peter Dedych

---

**From:** Kathleen Barron <kbarron@gci.net>  
**Sent:** Thursday, June 11, 2026 9:12 AM  
**To:** Peter Dedych  
**Subject:** Fwd: Appeal: 28 Meadow Avenue, Great Diamond Island

Please print

Begin forwarded message:

**From:** kbarron@gci.net  
**Date:** May 16, 2026 at 3:22:48 PM EDT  
**To:** assessors@portlandmaine.gov  
**Cc:** dedych@gci.net  
**Subject:** Appeal: 28 Meadow Avenue, Great Diamond Island

Hello Ms. Storr,  
My husband and I will be arriving on Great Diamond on the 5:45 pm boat on Tuesday, May 19 if there are no problems with our flights. If Mr. Merrill is on the island after that date, please have him contact me to arrange a tour of the cottage.  
Thank you.  
Kathleen Barron

5/20 Called ferry office

5/20 Called and texted  
Clay 3-3:30ish.

5/20 Called Elisa. Explaining  
I was in transit yesterday.

UPP  
5/21 Darren  
I can push help  
button. He has  
not fixed them.

496 Congress

10-5 weekdays

207 233-6626

ctwohig@townpark.  
com

207 770 7313

E17

BARRON/KATHLEEN COLL

DLXXXXXX6711

BA00A0FL FLIGHT	DATE	CLASS	ORIGIN
DL3711	19MAY	C	DETROIT
OPERATED BY		FIRST	DESTINATION
SKYWEST DBA DELTA CNX			PORTLAND

DEPARTURE GATE - SEE AIRPORT MONITORS

BOARDING PASS  
SKY PRIORITY  
2 006 2414590951 5  
HN93FR

SEAT
3D
ZONE 1

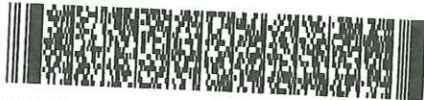
DEPARTS 211P  
BRD TIME 141P

BOARDING PASS  
SKY PRIORITY  
BARRON/KATHLEEN COLL

SEAT
3D
ZONE 1

DLXXXXXX6711  
FLIGHT DATE  
DL3711 19MAY  
ORIGIN  
DETROIT  
DESTINATION  
PORTLAND

OPERATED BY SKYWEST DBA DELTA CNX  
A DELTA CONNECTION CARRIER



PHX22E235/KC

BARRON/KATHLEEN COLL

DLXXXXXX6711

BA00A0FL FLIGHT	DATE	CLASS	ORIGIN
DL947	19MAY	C	PHOENIX
OPERATED BY		FIRST	DESTINATION
DELTA AIR LINES INC			DETROIT

DEPARTURE GATE F12 \*\*SUBJECT TO CHANGE\*\*  
SPECIAL MEAL REQUESTED

BOARDING PASS  
SKY PRIORITY  
1 006 2414590951 2  
HN93FR

SEAT
3D
ZONE 1

DEPARTS 610A  
BRD TIME 530A

BOARDING PASS  
SKY PRIORITY  
BARRON/KATHLEEN COLL

SEAT
3D
ZONE 1

DLXXXXXX6711  
FLIGHT DATE  
DL947 19MAY  
ORIGIN  
PHOENIX  
DESTINATION  
DETROIT

OPERATED BY DELTA AIR LINES INC



PHX22E235/KC

1 2 3  
PRINTED IN U.S.A. BY MAGNETIC TICKET & LABEL CORP., DALLAS, TX

1 2 3  
PRINTED IN U.S.A. BY MAGNETIC TICKET & LABEL CORP., DALLAS, TX



Customer Service  
Office Hours:  
8:00 A.M. - 4:30 P.M.

*Dore*  
*4/3/26*

March 26, 2026

KATHLEEN C BARRON  
1009 NORTH PASEO DE GOLF  
GREENVALLEY, AZ 85614

Re: Account Number: 30025476

Dear Valued Customer:

The Portland Water District is beginning to schedule the activation of seasonal services. Please read through the following important information about your seasonal service and visit us at [www.pwd.org/seasonal-service](http://www.pwd.org/seasonal-service) to quickly activate your seasonal service. If you do not have access to the internet, you can complete the form below and mail it to the address displayed at the bottom of this letter. **If your water service is not needed on May 1, please help us by requesting a later date.**

**Service Availability**

- \*Surface Mains - May 1 to October 15th
- \*Deep mains -Year round service potential (please contact us for details)

**Meter Removal**

- \*Surface Mains - Automatic after October 15th (provided meter is accessible)
- \*Deep mains - Upon customer request **Please call Customer Service to make arrangements prior to December 15th.**

**Responsibility for Damaged Water Meters**

Customers are charged for repair or replacement of meters damaged by freezing, heat or other causes deemed within the customer's control.

**Past Due Balances**

Account must be paid in full from previous year to qualify for seasonal service.

**Seasonal Customer**

Seasonal customers who take service for only a portion of the year from either a surface or deep main are subject to seasonal rules and rates. Deep main customers who take service for 3 months or less may request in writing to remain on monthly rates. See PWD Terms and Conditions at [www.pwd.org](http://www.pwd.org) for details.

If you have any questions, please feel free to contact our Customer Service center at (207) 761-8310 or [customerservice@pwd.org](mailto:customerservice@pwd.org). Our office hours are Monday through Friday, 8:00a.m. to 4:30p.m.

**Thank you and welcome back!**

**Meter Installation**

All meters - scheduled upon **customer request** (Please leave 'inside valve' shut - we will turn water on to valve)  
Deep mains -Year round service potential (please contact us for details)

**Unauthorized Usage**

Unmetered use is against the law! Only District employees and agents may operate District-owned supply valves and install or remove meters.

**Minimum Charges - 5/8" Meter**

**\*\*For up to date reate information please refer to:**

**\*[www.pwd.org](http://www.pwd.org)**

**Late Fees**

A late payment charge may be assessed for any undisputed water or wastewater charge not paid by the due date.

**Activation of seasonal meter for 2026**

**Account Number:** 30025476  
**Service Location:** 28 MEADOW AVE

**Please install my meter no later than:**

Month: \_\_\_\_\_ Day: \_\_\_\_\_

Signature: \_\_\_\_\_

225 Douglass St P.O. Box 3553 Portland, Maine 04104-3553  
Phone: 207-761-8310 Fax: 207-879-5837 E-mail: [CUSTOMERSERVICE@PWD.ORG](mailto:CUSTOMERSERVICE@PWD.ORG) Web: [www.pwd.org](http://www.pwd.org)

**Office of Corporation Counsel**

Michael Goldman, *Corporation Counsel*

Amy R. McNally, *Associate Corporation Counsel*

Nicole M. Albert, *Associate Corporation Counsel*

Rachel L. Millette, *Associate Corporation Counsel*

Avery A. Dandreta, *Associate Corporation Counsel*

Mary C. Christie, *Associate Corporation Counsel*



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**MEMORANDUM**

**To:** Portland Board of Assessment Review, Eric Larsson, Chair

**From:** Michael Goldman, Corporation Counsel on behalf of Elisa Marr, Assessor

**Date:** June 16, 2026

**Subject:** Appeal to Board of Assessment Review;  
28 Meadow Ave. 083A A005001 (“Property”)  
Kathleen Barron and Peter Dedych (Appellant)  
Assessor’s Submission re BOAR Jurisdiction

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**Introduction**

The above-referenced appeal is scheduled for a hearing on June 23, 2026 for the limited purpose of determining whether the appeal should be dismissed for failure to file a timely application to the Board of Assessment Review. As set forth in more detail below, the City Assessor requests that the Board dismiss the Appeal on the ground that the Board lacks jurisdiction to hear the appeal and because the Appeal Application was not timely filed.

**Timeline**

The following is a timeline of events surrounding the filing of the Abatement and Appeal Applications in this matter.

- 12/16/2025** Appellant filed Abatement Application with City Assessor. (Assessor Exs. 1, 2).
- 12/31/2025** City Assessor’s Office received Abatement Application dated December 16, 2025. (Assessor Ex. 1).

- 1/20/2026** The City Assessor issued a 706-A request for additional information (Assessor Ex. 3).
- 2/3/2026** Appellant’s 706-A response filed; received on 2/11/2026 (Assessor Ex. 6).
- 2/14/2026** 60<sup>th</sup> day after 12/16/2025 (Saturday).
- 2/16/2026** President’s Day/Holiday.
- 2/17/2026** Deemed denial date.
- 3/13/2026** Notice to Appellant that the Abatement Application was denied. (Assessor Ex. 4).
- 4/14/2026** Notice to Appellant that the Abatement Application was purportedly deemed denied on 3/1/26. (Assessor Ex. 5).
- 4/18/2026** 60<sup>th</sup> day after 2/17/2026 (a Saturday).
- 4/20/2026** Deadline for filing appeal to Board of Assessment Review.
- 4/30/2026** Date of Appellant’s Application for Appeal (Assessor Ex. 2)
- 5/6/2026** Board of Assessment Review receives Appellant’s Application for Appeal (Assessor Ex. 2).

**List of Assessor’s Exhibits:**

- Assessor Exhibit 1 – Application For Abatement Of Property Taxes dated 12/16/25 (“Abatement Application”).
- Assessor Exhibit 2 – Application For Appeal of Assessor’s Decision dated 4/30/26 (“Appeal Application”).
- Assessor Exhibit 3 – 706-A Letter to Appellant dated 1/20//26
- Assessor Exhibit 4 – Notice of Action Letter to Appellant dated 3/13/26
- Assessor Exhibit 5 – Notice of Action Letter to Appellant dated 4/14/26

**Argument**

Title 36 M.R.S. §842 provides in pertinent part as follows:

The assessors or municipal officers shall give to any person applying to them for an abatement of taxes notice in writing of their decision upon the application within 10 days after they take final action thereon. The notice of decision must include the reason or reasons supporting the decision to approve or deny the abatement request and state that the applicant has 60 days from the date the notice is received to appeal the decision. It must also identify the board or agency designated by law to hear the appeal. If the assessors or municipal officers, before whom an application in writing for the abatement of a tax is pending, fail to give written notice of their decision within 60 days from the date of filing of the application, the application is deemed to have been denied, and the applicant may appeal as provided in sections 843 and 844, unless the applicant has in writing consented to further delay. Denial in this manner is final action for the purposes of notification under this section but failure to send notice of decision does not affect the applicant's right of appeal. (Emphasis added).

Title 36 M.R.S. § 843 provides, “If a municipality has adopted a board of assessment review and the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 60 days after notice of the decision from which the appeal is being taken or after the application is deemed to have been denied.”

Title 36 M.R.S. § 153 ties the filing of abatement and appeal applications to the time of mailing, not the time of receipt, as follows:

1. Mail. If any document or payment required or permitted by this Title to be filed or paid is transmitted by the United States Postal Service to the person with whom or to whom the filing or payment is to be made, the date of the United States Postal Service postmark stamped on the envelope is deemed to be the date of filing or payment if that document or payment was deposited in the mail, postage prepaid and properly addressed to the person with whom or to whom the filing or payment is to be made. If the document or payment is not received by that person or if the postmark date is illegible, omitted or claimed to be erroneous, the document or payment is deemed to have been filed or paid on the mailing date if the sender establishes by competent evidence that the document or payment was deposited with the United States Postal Service, postage prepaid and properly addressed, and, in the case of nonreceipt, files a duplicate document or makes payment, as the case may be, within 15 days after receipt of written notification by the addressee of the addressee's nonreceipt of the document or payment. A record authenticated by the United States Postal Service of mailing by registered mail, certified mail or certificate of mailing constitutes competent evidence of such mailing. Any reference in this section to the United States Postal Service is deemed to include a reference to any delivery service designated by the United States Secretary of the Treasury pursuant to section 7502(f)(2) of the Code, and any reference in this section to a postmark of the United States Postal Service is deemed to include a reference to any date

recorded or marked as described in section 7502(f)(2)(C) of the Code by any such designated delivery service.

2. Weekends and holidays. When the last day, including any extension of time, prescribed under this Title for the performance of an act falls on Saturday, Sunday or a legal holiday in this State, the performance of that act is timely if it occurs on the next succeeding day which is not a Saturday, Sunday or legal holiday in this State. (Emphasis added).

As the Maine State Board Of Property Tax Review has explained, municipal assessors have no responsibility to notify a taxpayer when an application is deemed denied, and the taxpayer has the responsibility to keep track of deadlines. As the State Board pointed out in one case, "If a municipality does not act on an application, as it is entitled to do, that is the end of the matter at the assessor level. Assessors have no obligation then to notify a taxpayer of their non-decision. It is the responsibility of the taxpayer to know when its application for an abatement will be deemed denied if a municipality does not act on it." *Dirigo Dowels & Pins, Inc. v. Town of New Portland*, No. 2000-007, at 5 n.2 (BPTR Apr. 11, 2002); see also *Peckham & Trott v. Town of Lake View Plantation*, No. 2014-003 at 5 (BPTR Oct. 24, 2014) ("It is the obligation of a taxpayer to know when a statutory period for an appeal begins to run and when it ends. It is not the assessors' job to notify taxpayers of a deemed denial; taxpayers have the responsibility to keep track of appeal period deadlines.) As the State Board further explained in *Peckham*, a taxpayer's failure to timely appeal deprives the board of jurisdiction, and the board's jurisdiction cannot be established by concession or waiver by a municipality. *Peckham* at 6.

In this case, the Appellant filed their Abatement Application for abatement on December 16, 2025. The City Assessor never requested additional time to issue a decision on that Application, and the Appellant never consented in writing to a delay beyond the 60-day period allowed under section 842. Accordingly, the Abatement Application was deemed to have been denied on February 17, 2026, which was the first day that was not weekend day or holiday after the 60<sup>th</sup> day after December 16, 2025. The Appellant then had until April 20, 2026, which was the first day that was not weekend day or holiday after the 60<sup>th</sup> day after February 17, 2026, to appeal to this Board. Because the Applicant signed that Appeal Application under oath and dated the Appeal Application as April 30, 2026, the Appellant's Appeal Application could not have been filed on or before the April 20 deadline. See Assessor Ex. 2. The date stamp of May 6, 2026 located on the Appeal Application supports this conclusion.

It is important to note that due to clerical errors, the City Assessor's Office did send letters to the Appellant dated March 13, 2026 and April 14, 2026 that erroneously stated that the deemed denial date was March 1, 2026 and included a 60-day appeal notice, but as explained above, appeal deadlines are jurisdictional. Although the City Assessor's statements might have caused some confusion, those errors do not relieve the Appellant from being responsible for knowing the appeal deadlines and those errors do not extend the statutory appeal deadlines or reestablish the Board's jurisdiction to hear this appeal.

For the reasons set forth above, the Board lacks jurisdiction to hear the appeal because the Appellant's Appeal Application was not timely filed. Accordingly, the City Assessor respectfully requests that the Board dismiss this appeal.

APPLICATION FOR ABATEMENT OF PROPERTY TAXES  
UNDER TITLE 36 SECTION 841 MRSA

RECEIVED

DEC 31 2025

Assessors Dept, Portland, ME

3/1/26

Name(s) of Applicant(s) Kathleen C. Barron and Peter T. Dedych

Address of Applicant(s) 1009 N Paseo de Golf, Green Valley, AZ 85614

Daytime Telephone # 907-232-3434

Property Identification (Chart, Block, Lot and/or Tax ID #) 083A A0050010

28 Meadow Avenue, Great Diamond Island, Maine

Tax Year for which Abatement is Requested 2025

Assessed Value of Real Estate \$809,100

Abatement Requested in Real Estate Value \$560,650

Assessed Value of Personal Property (if applicable) \_\_\_\_\_

Abatement Requested in Personal Property Value (if applicable) \_\_\_\_\_

Reason(s) for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes) See attached brief.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please attach a separate sheet as needed.

To the Tax Assessor, City of Portland, Maine

In accordance with provisions of Title 36 Section 841 MRSA, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

Dec 16, 2025  
Date

Kathleen C. Barron / Peter Dedych  
Signature of Applicant

THIS APPLICATION MUST BE SIGNED.

SEPARATE APPLICATION SHOULD BE FILED FOR EACH SEPARATELY ASSESSED PARCEL OF REAL ESTATE CLAIMED TO BE OVERVALUED.

3:47  
"Not accepting calls at this time"  
2/24/26

**APPEAL OF 2025 PROPERTY ASSESSMENT  
FOR 28 MEADOW AVENUE (083A A0050010 )**

Appellants Kathleen Barron and Peter Dedych (hereafter Appellants) are the owners of an old style cottage on Great Diamond Island. They inherited the cottage in 2016 when the previous owner Doris Barron, the mother of Kathleen, died. Kathleen's parents had previously purchased the cottage in 1957. The City of Portland, through its Assessor, Elisa Marr (hereafter Assessor), assessed the cottage in 2025 at \$809,100, assigning \$305,900 to the building and \$503,200 to the land. This is a 31% increase from the 2020 assessment of \$560,600<sup>1</sup>. Appellants believe this assessment is incorrect based on sales of nearby properties, and the incorrect use of comparables on Peaks Island, an island with a completely different character than Great Diamond Island, and one to which the City provides numerous services not available to the residents of Great Diamond Island. Appellants believe the subject property should be assessed at \$560,650 based on the arguments set forth below.

**THE ASSESSED VALUE OF THE LAND IS INCORRECT**

Assessor valued the land owned by Appellants at \$503,200 on April 1, 2025, or \$22.78 per square foot. However, based on the most recent sales and assessments of nearby, similar or identically located properties on Great Diamond Island, the fair market value of the Appellants' property, as of April 1, 2025, should be \$349,227 or \$15.81 per square foot.

Specifically, Appellants objection is based on the recent sale and current assessment of the Horan property (108 Crescent, Tax Parcel 083<sup>6</sup> G007001). This property sold in November, 2023. This is the most recent sale of property nearby or similar to the subject property. The Horan property is located identically to Appellants. It is shore front property on the west side of Great Diamond Island. It looks towards Casco Bay, with the City of Portland across the bay. Appellants' property has the same orientation, and view. It is situated on the west side of Great Diamond Island, looking at Casco Bay with the City of Portland across the bay. The Horan property is larger than Appellants' consisting of 33,628 square feet, in contrast to Appellants' 22,089 square feet. The Horan property is improved by a

---

<sup>1</sup>.) These are the values arrived at by the Assessor for the City of Portland based on the values arrived at by Tyler Technologies the firm paid by the City to do the assessment.

seasonal house and has seasonal water and a septic tank, as does the subject property.

The Horan property sold in November, 2023 for \$975,000. This sales price, of course is the best indicator of the actual value of the property. Assessor must have agreed that the sales price was the best indicator of value as it assessed the property in April, 2025 at \$967,200 (\$531,900 for the land and \$435,300 for the structure) for a total of \$967,200 (slightly less than the 2023 sales price.) This results in a valuation of \$15.81 per square foot for the land (the property consists of 33,628 square feet and the land is valued at \$531,900. \$531,900 divided by 33,628 square feet is \$15.81 per square foot.)

The subject property, however, identically located, shore front, west side of Great Diamond Island is valued at \$22.78 per square foot. (The subject property consists of 22,088 sq. feet and is valued at \$503,220 or \$22.78 per square foot.). There is no rhyme or reason for this difference. Both properties are on the shore. Both are west facing with a view to the City of Portland. Both are on what is called Island Row. Both are fronted by a city designated right of way (Bay Avenue). Nothing distinguishes the two properties.

In addition to the Horan property at 108 Crescent which sold within 16 months of the current valuation, two other similarly situated properties sold within 5 years preceding the new valuation. The price at which these properties sold, along with the Horan assessment, are the best indicators of value and give some guidance for the valuation of the subject property. These properties are:

1) Fazio Enterprises (2 Meadow Avenue, Tax Parcel 083A A009001), which consists of 20,752 square feet. The Fazio property sold in September 2020 for \$250,000 or \$12.05 per square foot. This property is improved only by a decrepit garage. It has access to City water and no septic system. It is located 250 feet from the subject property with a similar water view.

2) Tselikis (2 Weymouth Street, Tax Parcel 083A C001001), is 3 lots away from the subject property) with the same orientation and same view (it is also subject to the same right-of-way for Bay Avenue.) It consists of 21,828 square feet of land improved by a seasonal house. It has access to seasonal water and is improved by a septic system. It sold in January 2021 for \$631,000. At the time of sale, the Tselikis land was worth \$353,360 (\$16.19 per square foot). This is based on the January sales price and the City's later (three months later) calculation that the land comprised 56% of the value of the whole property.

These recent sales on the same island in near proximity to the subject property are the best indicators of current value, as the subject property hasn't sold for 68 years. There are no other comparables. Certainly, the Horan property, (128 Crescent), located identically to the subject property, which sold in November, 2023 and which is currently assessed at \$15.81 per square foot is the best

indicator of the value of the of the subject property. For an accurate tax valuation, this number should have been used for the subject property.

Finally, Assessor used 4 comparables on Peaks Island to arrive at a value for the subject property. Three of them were year round properties, unlike the subject property which can be used in summer only due to the lack of winter water, heat or insulation. The second fallacy of those comparisons (in addition to the fact that they are year round residences, and not summer cottages) is that Peaks Island has municipal services not provided to the residents of Great Diamond Island. Peaks Island has paved roads, a school, a library, full time police officers and a fire department. City services in other words! All provided by the City using taxpayer dollars! These services improve the value of land in a tax district. Great Diamond Island has none of these amenities. Great Diamond Island has dirt roads. All the roads owned by the City are unpaved. (This does not apply to the Diamond Cove side of Great Diamond Island which is a private community, and which pays for its own paved roads.) Great Diamond Island has garbage pickup once a week, and big garbage pickup once a year. These are the only services provided by the City. There is no school! There is no library! There is no fire department or law enforcement! These are the services for which residents on Peaks Island pay taxes. Accordingly, this makes the lots on Great Diamond Island, which has none of these amenities, much less valuable than the lots on Peaks Island which has all these amenities. Purchasers on Great Diamond Island take the property with the knowledge that there are no paid police officers, firemen or paramedics on the island. Should the need arise they are dependent on volunteers or paid personnel who have to travel from the City of Portland. These city provided amenities add value to property. That's why we are willing to be taxed for them. We, on Great Diamond Island lack these amenities which the City provides to Peaks Island. Therefore, it is completely invalid to use Peaks Island properties as comparables for Great Diamond Island. It was erroneous for the assessor to do so.

### **THE ASSESSED VALUE OF THE BUILDING IS INCORRECT**

The subject property is a frame structure built in 1891. It is a seasonal property, with no insulation and no built in heat or air conditioning. It has water only from mid-May to mid-October. It has no foundation other than tree posts on blocks and support walls in direct contact with the ground. (See Exhibit 1 attached.) The electrical system has ungrounded receptacles and exposed wiring at ungrounded wall switches. (See Exhibit 1 attached). The joists for the second floor are undersized causing a severe sag. The tilt in the level of the floor is noticeable to the bare eye. (See pictures on

Exhibit 1 attached) It is two floors for a total of 1408 square feet. Assessor values the structure at \$217.26 per square foot!

In contrast, the Horan house, the one similarly situated on the west side of Great Diamond Island which was built in 1895, 4 years later than the subject property, and which sold recently in November 2023, is assessed at \$391,700 for 2607 square feet of living space (including 3 full baths) which is \$150.24 per square foot. The cottages have great similarity in that they are both old style. (The assessor calls the Horan house Cottage style and the subject property Old Style but the fact is they are both old, seasonal, frame style cottages with no heat or insulation and only seasonal water, built in in the same era.)

One has to ask—what could the difference possibly be between these 2 old style cottages that would cause the great variation in value? These cottages have the same attributes i.e. west facing, shore front, and the same lack of amenities i.e... No heat, no insulation and no year round water. How can it be that the assessor would value one cottage (Horan) at \$150 per square foot (which was incidentally the sale price 2 years ago), and one cottage (Barron) at \$217 per square foot? It begs common sense. There is no reasonable explanation for the difference. The assessor erred.

As a contrast to the subject property, the dwelling directly next door to the subject property (Lot 083AB001001), hereafter referred to as the De Wolf property, was built in 2007, and sold in 2020, is a year round house. It has 2862 square feet, with 4 bedrooms, 3 and a half baths, heat, insulation and air conditioning, an emergency generator, and a private well and septic. In other words the house is more than a hundred years younger with modern amenities. It is capable of year round occupancy. The De Wolf property has a real foundation (concrete), no exposed wiring and no noticeable sags in the floor. The De Wolf property, with all its amenities, and the very same view is clearly far more valuable than its 130 year old neighbor, yet it is valued at \$258.00 per square foot, only 18% higher than the subject property! At the same time, the subject property is valued 45% higher than the clearly very similar, nearly identical Horan property. This is preposterous. The De Wolf house, with all its amenities, and the very same view, is clearly far more valuable than its 130 year old neighbor. The subject property, with its interesting foundation, sagging floors, lack of heat, insulation and year round water is nearly identical to the recently sold Horan property and should be treated the same. It should be valued accordingly at \$150.24 per square foot.

The subject property hasn't sold since Appellant Barron's parents bought the property in 1957. It hasn't passed an inspection necessary for sale. It doesn't have a code compliant foundation. It doesn't have a code compliant electrical system. It has no built in heating system or insulation. Portland Water

District provides the water for which Appellants pay and which is turned off in October. It is uninhabitable after the water is turned off. It is uninhabitable when the weather turns cold. It has no insulation! It is a frame structure with no foundation. It couldn't possibly be nearly as valuable per square foot as a modern, year round house which passed inspection for sale in 2020. Appellants request that their cottage, a 136 year old structure, be valued at \$150.17 per square foot which is what the very similar Horan property sold for in 2023, and which the assessor valued it at in the 2025 assessment.

**SUMMARY**

In conclusion, assessor got it wrong. In comparison to all the surrounding properties, two of which have sold in the recent past, Appellants property is grossly overvalued. To be fair and just, the property should be valued using the same methodology used for the Horan property. The property should be valued at \$349,227 for the land (\$15.81 per square foot), and \$211,538 for the building (\$150.24 per square foot).

Kathleen C. Barron

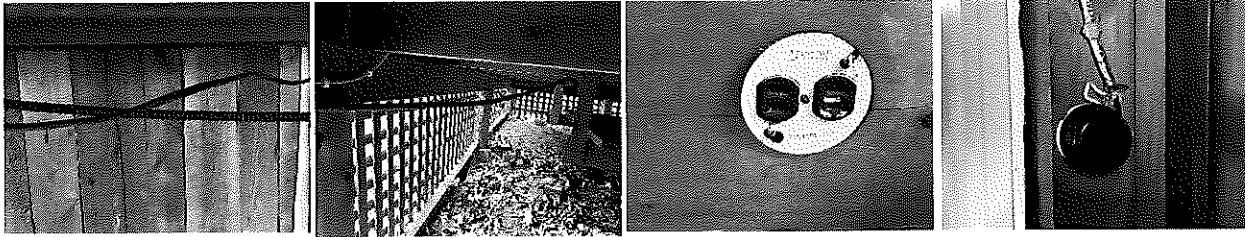
KATHLEEN C. BARRON 12/16/25  
APPELLANT

Peter T Dedych

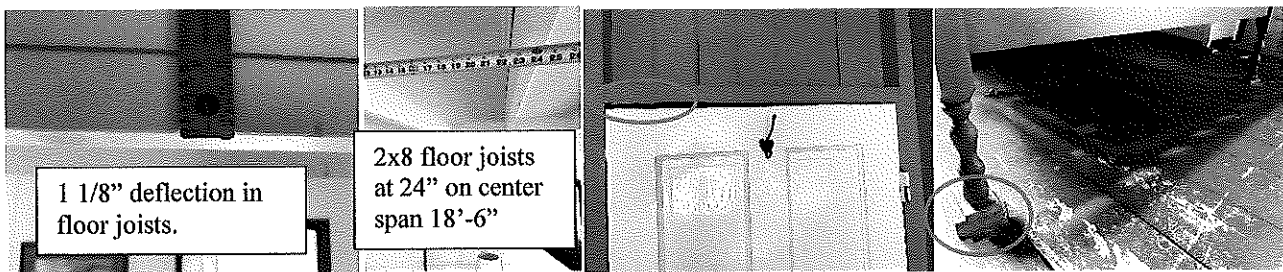
PETER T. DEDYCH 12/16/25  
APPELLANT

EXHIBIT 1

PHOTOGRAPHS OF BARRON/DEDYCH BUILDING



Photograph 1: Typical Electrical code violations. Unsupported and rusted conduit in crawl space. Un-grounded receptacles, exposed wiring at un-grounded wall switches



Photograph 2: Second floor framing. Joists are under-sized causing severe sag in second floor. Note typical second floor door and 2 1/4" block required to level bed.



Photograph 3: Structural deficiencies. There is no foundation, tree posts on blocks and support walls in direct contact with the ground make up most of the building support.

**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: Kathleen C. Barron and Peter T. Dedych
2. Mailing address: 1009 N Paseo de Golf, Green Valley, AZ 85614
3. Physical address (if different than mailing address): 28 Meadow Avenue, Great Diamond Island
4. Phone: 907-232-3434 Email: kbarron@gci.net
5. Tax year for abatement: 2025
6. Assessed value of real estate: .....\$ 809,100
7. Reduction of real estate value requested:.....\$ 560,650
8. Assessed value of personal property: .....\$ \_\_\_\_\_
9. Reduction of personal property value requested: .....\$ \_\_\_\_\_
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. See instructions on the following page.): See attached brief.  
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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.

Kathleen C. Barron Dedych  
Signature of applicant

4/30/26  
Date

**APPEAL OF 2025 PROPERTY ASSESSMENT  
FOR 28 MEADOW AVENUE (083A A0050010)  
GREAT DIAMOND ISLAND, MAINE**

**PROCEDURAL STATUS**

Appellants filed their appeal to the assessor on December 16, 2025. In January, 2026 they received a letter from Assessor Elisa Marr requesting access to the property for inspection. Appellants responded in a letter dated February 2, 2026 saying that although they were out of state, they had arranged for a neighbor to show the property to the assessor. In an earlier phone call on January 30, Ms. Storrs advised Ms. Barron that a Jim Merrill would be contacting her to set up an inspection date. After the passage of several months, Ms. Barron contacted Mr. Merrill on April 24 and left a message on his voice mail telling him that the snow was gone and he could easily access the cottage. The very next day, Appellants received a letter from assessor denying their appeal and back dating the denial to March 1, 2026! She also informed Appellants that they had 60 days from the date of denial (March 1, 2026) to file an appeal. The letter is dated April 14, 2026, and postmarked April 20, 2026. A copy of the letter and the envelope are attached as exhibits to the mailed copy of this appeal. This appeal is timely as the rules for appeal state that the 60 days for filing runs from the date of notice of denial, not the date it was entered. (See addendum on last page.)

**INTRODUCTION**

Appellants Kathleen Barron and Peter Dedych (hereafter Appellants) are the owners of an old style cottage on Great Diamond Island. They inherited the cottage in 2016 when the previous owner Doris Barron, the mother of Kathleen, died. Kathleen's parents had previously purchased the cottage in 1957. The City of Portland, through its Assessor, Elisa Marr (hereafter Assessor), assessed the cottage in 2025 at \$809,100, assigning \$305,900 to the building and \$503,200 to the land. This is a 31% increase from the 2020 assessment of \$560,600. Appellants believe this assessment is incorrect based on sales of nearby properties, and the incorrect use of comparables on Peaks Island, an island with a

completely different character than Great Diamond Island, and one to which the City provides numerous services not available to the residents of Great Diamond Island. Appellants believe the subject property should be assessed at \$560,650 based on the arguments set forth below.

### **THE ASSESSED VALUE OF THE LAND IS INCORRECT**

Assessor valued the land owned by Appellants at \$503,200 on April 1, 2025, or \$22.78 per square foot. However, based on the most recent sales of nearby, similar or identically located properties on Great Diamond Island, the fair market value of the Appellants property, as of April 1, 2025 should be \$349,211 or \$15.81 per square foot.

Primarily, Appellants objection is based on the recent sale on Great Diamond Island of the Horan property (108 Crescent, Tax Parcel 083 G007001) in November 2023. This is the only recent sale of property nearby or similar to the subject property. The Horan property is located identically to Appellants. It is shore front property on the west side of Great Diamond Island. It looks towards Casco Bay, with the City of Portland across the bay. Appellants' property has the same orientation, and view. It is situated on the west side of Great Diamond Island, looking at Casco Bay with the City of Portland across the bay. The Horan property is larger than Appellants' consisting of 33,628 square feet, while Appellants' property consists of 22,089 square feet. The Horan property is improved by a seasonal house and has seasonal water and a septic tank, as does the subject property. In other words, the Horan property (the most recent sale) is similarly situated to the subject property, and like the subject property it is a seasonal house and has seasonal water and a septic tank. Yet the city valued the Horan property at \$15.81 per square foot (slightly less than the sales price in 2023) while at the same time valuing the subject property at \$22.78 per square foot! The discrepancy makes no sense.

The Horan property sold in November, 2023 for \$975,000. This sales price, of course, is the best indicator of the actual value of the property. Assessor must have agreed that the sales price was the best indicator of value as it assessed the property in April, 2025 at \$967,200, slightly less than the sales price of 2 years earlier. That is \$531,900 for the land and \$435,300 for the structure. This results in a valuation of \$15.81 per square foot for the land (the property consists of 33,628 square feet and the land is valued at \$531,900.  $\$531,900 \div 33,628 \text{ square feet} = \$15.81 \text{ per square foot.}$ )

The subject property, however, identically located, shore front, west side of Great Diamond Island is valued at \$22.78 per square foot! (The subject property consists of 22,088 sq. feet and is

valued at \$503,220 or \$22.78 per square foot.). There is no rhyme or reason for this difference. Both properties are on the shore. Both are west facing with a view to the City of Portland. Both are on what is called Island Row. Both are fronted by a city designated right of way (Bay Avenue). Nothing distinguishes the two properties, except that the Horan property is some 10,000 square feet larger. Why then is the subject property valued so much higher? There is no rhyme or reason for this. It was erroneous for the assessor to value the property seven dollars per square foot higher, when nothing but size distinguishes the two properties...

In addition to the Horan property at 108 Crescent which sold within 16 months of the current revaluation, two other similarly situated properties sold within 5 years preceding the new valuation. The price at which these properties sold, along with the Horan property, give some guidance for the valuation of the subject property. These properties are:

1) Fazio Enterprises (2 Meadow Avenue, Tax Parcel 083A A009001), which consists of 20,752 square feet. The Fazio property sold in September 2020 for \$250,000 or \$12.05 per square foot. This property is improved only by a decrepit garage. It has access to City water and no septic system. It is located 250 feet from the subject property with a similar water view.

2) Tselikis (2 Weymouth Street, Tax Parcel 083A C001001), is 3 lots away from the subject property with the same orientation and same view (it is also subject to the same right-of-way for Bay Avenue.) It consists of 21,828 square feet of land improved by a seasonal house. It has access to seasonal water and is improved by a septic system. It sold in January 2021 for \$631,000. At the time of sale, the Tselikis land was worth \$353,360 (\$16.19 per square foot). This is based on the January sales price and the City's later (three months later) calculation that the land comprised 56% of the value of the whole property.

These recent sales on the same island in near proximity to the subject property are the best indicators of current value. (This is particularly so as the subject property hasn't sold for 68 years.) There are no other comparables. Certainly, the Horan property, (128 Crescent), located identically to the subject property, which sold in November, 2023 for \$15.81 per square foot is the best indicator of the value of the of the subject property, particularly since the assessor used that figure (\$15.81) for the 2025 revaluation. For an accurate tax valuation, this number should have been used for the subject property as well.

Finally, Assessor used 4 comparables on Peaks Island to arrive at a value for the subject property. Three of them were year round properties, unlike the subject property which can be used in

summer only due to the lack of winter water, heat or insulation. The second fallacy of those comparisons (in addition to the fact that they are year round residences, and not summer cottages) is that Peaks Island has paved roads, a school, a library, full time police officers and a fire department. City services in other words! All provided by the City using taxpayer dollars! These services improve the value of land in a tax district. Great Diamond Island has none of these amenities. Great Diamond Island has dirt roads. All the roads owned by the City are unpaved. (This does not apply to the Diamond Cove side of Great Diamond Island which is a private community, and which pays for its own paved roads.) Great Diamond Island has garbage pickup once a week, and big garbage pickup once a year. These are the only services provided by the City. There is no school! There is no library! There is no fire department or law enforcement! These are the services for which residents on Peaks Island pay taxes. Accordingly, this makes the lots on Great Diamond Island much less valuable than the lots on Peaks Island with all their amenities. Purchasers on Great Diamond Island take the property with the knowledge that there are no paid police officers, firemen or paramedics on the island. Should the need arise they are dependent on volunteers or paid personnel who have to travel from the City of Portland. And, of course, city provided amenities add value to property. That's why we are willing to be taxed for them. We, on Great Diamond Island lack these services which the City provides to Peaks Island. Therefore, it is completely invalid to use Peaks Island properties as comparables. It was erroneous for the assessor to do so.

## **THE ASSESSED VALUE OF THE BUILDING IS INCORRECT**

The subject property is a frame structure built in 1891. It is a seasonal property, with no insulation and no built in heat or air conditioning. It has water only from mid-May to mid-October. It has no foundation other than tree posts on blocks and support walls in direct contact with the ground. (See Exhibit 1 attached.) The electrical system has ungrounded receptacles and exposed wiring at ungrounded wall switches. (See pictures on Exhibit 2 attached). The joists on the second floor are undersized causing a severe sag. The tilt in the level of the floor is noticeable to the bare eye. (See pictures on Exhibit 3 attached) It is two floors for a total of 1408 square feet. Assessor values the structure at \$217.26 per square foot!

In contrast, the Horan house, the one similarly situated on the west side of Great Diamond Island which was built in 1895, a mere 4 years later, and which sold recently in December 2023 is

valued at its sales price of \$150.24 per square foot. The cottages have great similarity in that they are both old style. (The assessor calls the Horan house Cottage style and the subject property Old Style but the fact is they are both seasonal, frame style cottages with no heating system or insulation and only seasonal water. The fact is they are both old cottages built in the same era.)

One has to ask—what could the difference possibly be between these 2 old style cottages that would cause the great variation in value? These cottages have the same attributes i.e. west facing, shore front, and the same lack of amenities i.e. no built in heat, no insulation and no year round water. How can it be that the assessor would value one cottage (Horan) at \$150 per square foot (which was incidentally the sale price 2 years ago), and one cottage (Barron) at \$217 per square foot? It begs common sense. There is no reasonable explanation for the difference. The assessor erred.

As a contrast to the subject property, the dwelling directly next door to the subject property (Lot 083AB001001), hereafter referred to as the DeWolf property, was built in 2007 and is a year round house. It sold in 2020. It has 2718 square feet consisting of 4 bedrooms, 3 and a half baths, heat, insulation and air conditioning, and an emergency well and septic. In other words the house is more than a hundred years younger with modern amenities. It is capable of year round occupancy. The DeWolf property has a real foundation (concrete), no exposed wiring and no noticeable sags in the floor. Yet it is valued more closely to the subject property than the clearly very similar, nearly identical Horan property. It is valued at \$258 per square foot, while the subject property is valued at \$217 per square foot and the nearly identical Horan property is valued at \$150.00 per square foot. This is preposterous. The DeWolf house with all its amenities, and the very same view, is clearly far more valuable than its 130 year old neighbor. The subject property, with its interesting foundation, sagging floors, lack of built in heat, insulation and year round water is far more similar, that is, nearly identical to the recently sold Horan property. It should be valued accordingly at \$150.24 per square foot the same as the Horan property.

The subject property hasn't sold since Appellant Barron's parents bought it in 1957. It hasn't passed an inspection necessary for sale. It doesn't have a code compliant foundation. It doesn't have a code compliant electrical system. It has no built in heating system or insulation. Portland Water District provides the water for which Appellants pay and which is turned off in October. It is uninhabitable after the water is turned off. It is uninhabitable when the weather turns cold. It has no insulation! It is a frame structure with no foundation. It couldn't possibly be nearly as valuable per square foot as a modern, year round house which passed inspection for sale in 2020. Appellants request

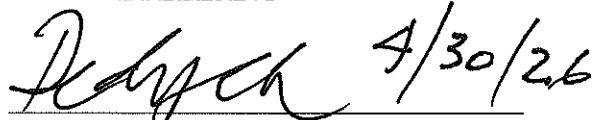
that their cottage, a 136 year old structure, be valued at \$150.17 per square foot for a total of \$211,439 which is what the very similar Horan property sold for in 2023 and at which it is valued at in the 2025 assessment.

### SUMMARY

In conclusion, assessor got it wrong. In comparison to all the surrounding properties, two of which have sold in the recent past, Appellants property is grossly overvalued. The property should retain its former valuation-that arrived at 5 years ago, when neighboring properties sold. If anything, it might be less valuable than it was 5 years ago given the wear and tear of summer use on a 136 year old cottage. The property should be valued at \$349,211 for the land (\$15.81 per square foot), and \$211,439 for the building (\$150.17 per square foot) for a total of \$560,650 based on the available comparables.

 4/30/26

KATHLEEN C. BARRON  
APPELLANT

 4/30/26

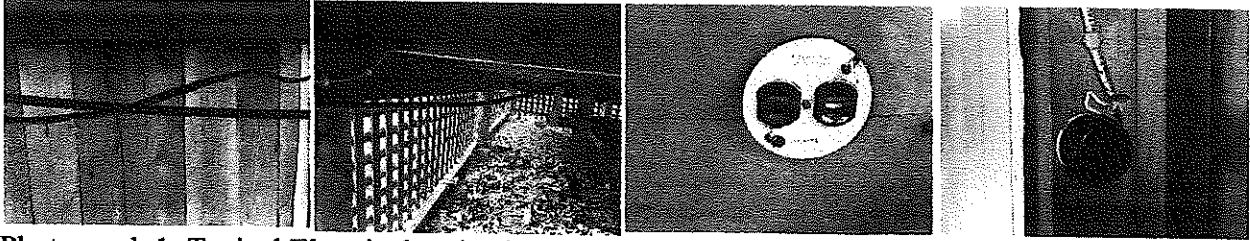
PETER T. DEDYCH  
APPELLANT

**\*Addendum:**

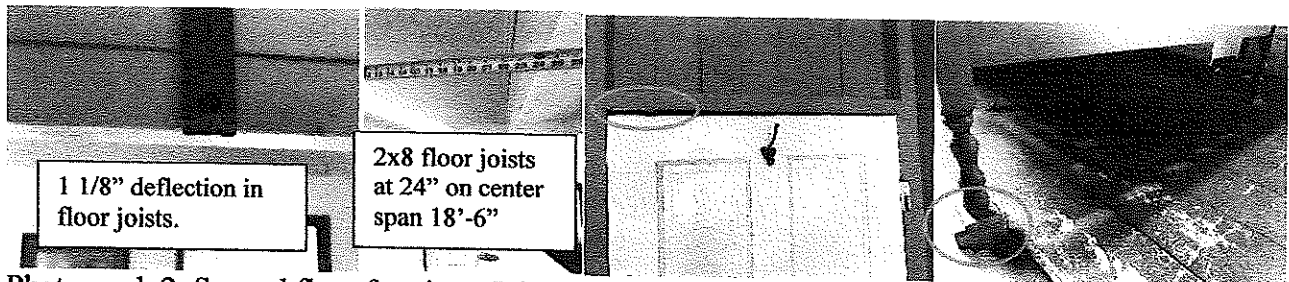
I spoke to Ms. Marr on April 30, 2026. She informed me that both she and Mr. Merrell had tried to contact me n either February or March and that she had sent me a notice of denial of the appeal in March. I have no reason to disbelieve her. However, I didn't receive the phone calls or the letter. I don't know why this failure of communication occurred. I received Ms. Marr's phone calls on April 29 and April 30, and her letter of April 14, 2026.

EXHIBIT 1

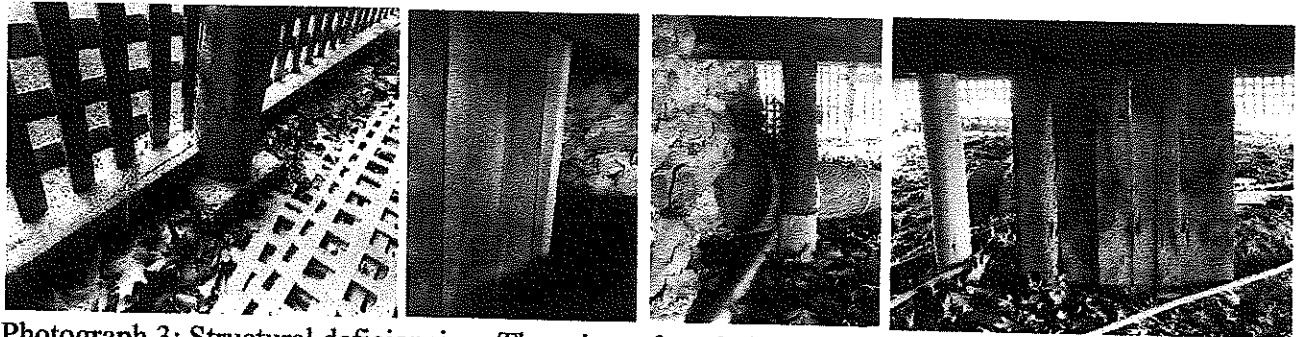
PHOTOGRAPHS OF BARRON/DEDYCH BUILDING



Photograph 1: Typical Electrical code violations. Unsupported and rusted conduit in crawl space. Un-grounded receptacles, exposed wiring at un-grounded wall switches



Photograph 2: Second floor framing. Joists are under-sized causing severe sag in second floor. Note typical second floor door and 2 1/4" block required to level bed.



Photograph 3: Structural deficiencies. There is no foundation, tree posts on blocks and support walls in direct contact with the ground make up most of the building support.



APRIL 14, 2026

BARRON KATHLEEN C &  
PETER T DEDYCH  
1009 N PASEO DE GOLF  
GREEN VALLEY, AZ 85614

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

RE: 28 Meadow Ave, GDI, Portland Maine; Real Estate Parcel ID: 083A A005001

Dear Sir/Madam:

I have reviewed your submitted application for Abatement of Property Taxes for the above referenced parcel. Based on the evidence provided, it is my opinion that no adjustment to the assessed value is warranted at this time. This application was deemed denied on 03/01/26.

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

You have the right to appeal this decision, within 60 days of the date of denial:

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

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

Sincerely,

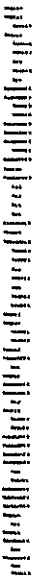
Elisa A. Marr, CMA-2  
City of Portland Assessor

*Rec'd 4/25/26*



**CITY OF PORTLAND**  
 Assessor's Office  
 389 Congress Street, RM 115  
 Portland, Maine 04101-3509

225 148 3504 0075



FIRST CLASS



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City of  
**portland**



January 20, 2026

Kathleen Barron &  
Peter Dedych  
1009 N Paseo De Golf  
Green Valley, AZ 85614

Re: § 706A Request for Additional Information: 28 Meadow Ave, Portland, ME; PID# 083A A005001

Dear Kathleen Barron & Peter Dedych:

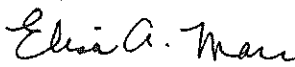
The purpose of this letter is to request additional information related to the Application for Abatement of Property Taxes for the property referenced above. *Under Maine law, Title 36, M.S.R.A. § 706A the property owner is required to respond in writing to "all proper inquiries as to the nature, situation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

Please submit the following information:

1. Unedited copies, including any drafts, of any and all appraisals or other opinions of value done on the Property.
2. Evidence of hazard/property insurance coverage details for the Property including the amount of coverage in the event of loss.
3. Any and all other information that indicates or is relevant to determining the fair market value of the property as of April 1, 2025 including any information indicating that the Property is worth less than any appraised values, including any disclosures made to the U.S. Securities and Exchange Commission.
4. Copies of any analysis and market studies that have been conducted or obtained regarding the Property.
5. Please contact this Office to schedule a walkthrough of the Property before **February 19, 2026**.

I appreciate your assistance and cooperation in this process. I ask that you provide this information to me no later than **February 19, 2026**. Failure to provide this information may bar this application and any appeal pursuant to 36 M.R.S.A. § 706A.

Very truly yours,

  
Elisa A. Marr, CMA-2  
City Assessor



MARCH 13, 2026

BARRON KATHLEEN C &  
PETER T DEDYCH  
1009 N PASEO DE GOLF  
GREEN VALLEY, AZ 85614

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

RE: 28 Meadow Ave, Portland Maine; Real Estate Parcel ID: 083A A005001

Dear Sir/Madam:

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

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

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

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

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

Sincerely,

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



APRIL 14, 2026

BARRON KATHLEEN C &  
PETER T DEDYCH  
1009 N PASEO DE GOLF  
GREEN VALLEY, AZ 85614

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

RE: 28 Meadow Ave, GDI, Portland Maine; Real Estate Parcel ID: 083A A005001

Dear Sir/Madam:

I have reviewed your submitted application for Abatement of Property Taxes for the above referenced parcel. Based on the evidence provided, it is my opinion that no adjustment to the assessed value is warranted at this time. This application was deemed denied on 03/01/26.

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

You have the right to appeal this decision, within 60 days of the date of denial:

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

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

Sincerely,

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

Kathleen C. Barron  
1009 N. Paseo de Golf  
Green Valley, AZ 85614

RECEIVED

FEB 11 2026

Assessors Dept, Portland, ME

60 days

↓ April 12

February 3, 2026

Elisa A. Marr CMA-2  
City Assessor  
389, Congress Street, Room 115  
Portland, Maine, 04101

Re: Appeal  
083A A-005-0010  
28 Meadow Avenue  
Great Diamond Island  
Portland, Maine 04109

Dear Ms. Marr,

This letter comes in response to your letter of January 20, 2026 in which you request a site inspection of the above referenced property as well as certain documents relating to the property. I called your office to arrange a visit to the property on January 30. I want to make you aware that my husband and I live out of state from mid-October to mid-May, due to the fact that this is a summer cottage only. It is uninhabitable in the winter due to lack of heat, insulation, and running water.

However, I am happy to have you do a walk through of the property. To that end, I have arranged with a neighbor, a year round inhabitant of Great Diamond Island, to show you through the cottage. If this is acceptable to you, please let me know and I will provide you with our neighbor's name and telephone number so you can arrange a site visit. She is familiar with the property as she stayed there once prior to building her own house.

My responses to your request for documents is set forth below:

*1. Unedited copies, including any drafts, of any and all appraisals or other opinions of value done on the Property.*

We have never had any appraisals or other opinions of value done on the cottage. My parents purchased the property in 1957. After my father's death in 1974, my mother spent summers there until her death in 2015. After her passing, my three siblings and I valued the cottage at \$400,000 based on the then tax assessment, and allowing for work that needed to be done on the cottage. My husband and I purchased the cottage in 2016 for that amount with the agreement of all the siblings.

*2. Evidence of hazard\property insurance details for the Property including the amount of coverage in the event of loss.*

I am attaching a copy of the current insurance coverage. The house is insured for \$354,100 replacement value.

*3. Any and all other information that indicates or is relevant to determining the fair market value of the property as of April 1, 2025 including any information indicating that the Property is worth less than any appraised values, including any disclosures made to the US. Securities Exchange Commission.*

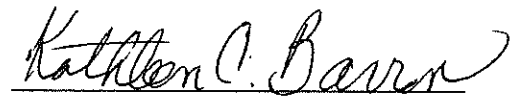
There is no other information of which I am aware relevant determining the fair market value of the property, and no disclosures have been made to the U.S. Securities and Exchange Commission. As I stated above, except for the family agreement for my husband and I to purchase the property from my siblings, there has never been any intention to sell the property since my parents purchased it in 1957.

*4. Copies of any analysis and market studies that have been conducted or obtained regarding the property.*

There are no analyses or market studies that have been conducted or obtained regarding the Property. As I stated above, there has never been a contemplation of sale, except for the inter family sale among my siblings after my mother died.

I look forward to talking to you on the phone, so that we can arrange a site visit. Please call me at your earliest possible convenience.

Very truly yours,

A handwritten signature in cursive script that reads "Kathleen C. Barron". The signature is written in black ink and is positioned above a horizontal line.

Kathleen C. Barron

PO Box 2356  
Bloomington IL 61702-2356



H-28-1089-FB52 F H W  
3200

BARRON, KATHLEEN &  
DEDYCH, PETER  
PO BOX 3  
PORTLAND ME 04112-0003

## RENEWAL DECLARATIONS

**AMOUNT DUE:** \$752.00

Payment is due by SEP 21 2025

**Policy Number:** 19-BH-R214-1

**Policy Period:** 12 Months

**Effective Dates:** SEP 21 2025 to SEP 21 2026

The policy period begins and ends at 12:01 am standard time at the residence premises.

### Your State Farm Agent

DIANE NEWMAN INS AGCY INC  
313 READ ST  
PORTLAND ME 04103-3447

**Phone:** (207) 773-2080

### Homeowners Policy

#### Location of Residence Premises

28 MEADOW AVE  
GRT DIA IS ME  
04109-3025

**Construction:** Frame  
**Year Built:** 1891

**Roof Material:** Composition Shingle  
**Roof Installation Year:** 2017

#### Automatic Renewal

If the **POLICY PERIOD** is shown as **12 MONTHS**, this policy will be renewed automatically subject to the premiums, rules, and forms in effect for each succeeding policy period. If this policy is terminated, we will give you and the Mortgagee/Lienholder written notice in compliance with the policy provisions or as required by law.

### IMPORTANT MESSAGES

**NOTICE:** Information concerning changes in your policy language is included. Please call your agent with any questions. Please help us update the data used to determine your premium. Contact your agent with the year each of your home's utilities (heating/cooling, plumbing, or electrical) and roof were last updated.

### PREMIUM

Annual Premium \$752.00

Your premium has already been adjusted by the following:

Home/Auto Discount      Claim Record Discount  
Loyal Customer

**Total Premium** \$752.00

**NAMED INSURED**

**MORTGAGEE AND ADDITIONAL INTERESTS**

BARRON, KATHLEEN &  
DEDYCH, PETER

**SECTION I - PROPERTY COVERAGES AND LIMITS**

<b>Coverage</b>	<b>Limit of Liability</b>
A Dwelling	\$ 354,100
Other Structures	\$ 35,410
B Personal Property	\$ 265,575
C Loss of Use	\$ 106,230
Fungus (including Mold) Limited Coverage	\$ 10,000
<b>Additional Coverages</b>	
Arson Reward	\$1,000
Bed Bugs	\$1,000
Credit Card, Bank Fund Transfer Card, Forgery, and Counterfeit Money	\$1,000
Debris Removal	Additional 5% available/\$1,000 tree debris
Fire Department Service Charge	\$500 per occurrence
Fuel Oil Release	\$10,000
Locks and Remote Devices	\$1,000
Trees, Shrubs, and Landscaping	5% of Coverage A amount/\$750 per item

**SECTION II - LIABILITY COVERAGES AND LIMITS**

<b>Coverage</b>	<b>Limit of Liability</b>
L Personal Liability (Each Occurrence)	\$ 1,000,000
M Medical Payments to Others (Each Person)	\$ 10,000
<b>Additional Coverages</b>	
First Aid Expenses	\$ 500
Damage to the Property of Others	\$ 1000

**INFLATION**

Inflation Coverage Index: 368.9

**DEDUCTIBLES**

<b>Section I Deductible</b>	<b>Deductible Amount</b>
Other Losses 1%	\$ 3,541
Hurricane Duration 5.00%	\$ 17,705

**LOSS SETTLEMENT PROVISIONS**

A1 Replacement Cost - Similar Construction  
B1 Limited Replacement Cost - Coverage B