



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 chair 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.