

City of Portland

August 4, 2026 Board of Assessment Review

Board Chair Eric Larsson

Board Members Dale Knapp, Lee Lowry

Tuesday, August 4, 2026 at 9:00 AM Room 24,
Portland City Hall, 389 Congress St., Portland,
Maine



To submit written public comment on an agenda item, email 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 July 30, 2026 Board of Assessment Review Hearing**
 - a. Draft July 30, 2026 Board of Assessment Review meeting minutes attached.
2. **Appeal of Assessment of 28 Meadow Avenue, 083A A005001, Owners Kathleen Barron and Peter Dedyh**
 - 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

Thursday, July 30, 2026, 12:00 PM

Meeting Minutes

Eric Larsson, Chair
Dale Knapp
Lee Lowry

The meeting convened at 12:05 p.m. on July 30, 2026 via Zoom.

Attendees: Board members Eric Larsson, chair, Dale Knapp, Lee Lowry, Attorney Stephen W. Wagner representing the board, City Assessor Elisa Marr, Attorney Michael Goldman representing the city, Bruce Stavitsky representing the taxpayer, and board assistant Annie James.

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

Approve the Minutes of the July 23, 2026 Board of Assessment Review Meeting

Board chair Larsson moved to approve the minutes of the July 23, 2026 Board of Assessment Review Meeting. Board member Dale Knapp seconded the motion, which was approved by a roll call vote of (3-0).

Appeal of Assessment of 616 Forest Avenue; CBL no. 125 L007001, Owner CAM Kenmar Portland LLC

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, Dale Knapp, Attorney Goldman, Attorney Stavitsky, Attorney Wagner, Elisa Marr.

Board Chair Larsson reviewed the meeting agenda and the submitted materials. There were no objections to or additions to the submitted materials. The following individuals spoke: Eric Larsson, Attorney Goldman, Attorney Stavitsky, Annie James.

Board Chair Larsson opened the hearing of CAM Kenmar Portland LLC's appeal. Attorney Stavitsky, representing the taxpayer, presented their argument and, when finished, answered questions. The following individuals spoke: Attorney Stavitsky, Attorney Goldman, Eric Larsson, Dale Knapp, Lee Lowry, Attorney Wagner.

The following Exhibits were displayed on the screen: Assessor's Exhibits 5, 4, 1.

Board Chair Larsson invited the Assessors to present their response, and when finished, answered questions. The following individuals spoke: Attorney Goldman, Elisa Marr, Eric Larsson, Lee Lowry, Dale Knapp, Attorney Stavitsky.

The following Exhibits were displayed on the screen: Assessor's response, Assessors Exhibit 5, 4, 2.

Board Chair Larsson invited the appellant to close their argument. The following individuals spoke: Attorney Stavitsky

Board Chair Larsson invited the Assessors to close their argument. The following individuals spoke: Attorney Goldman.

Board Chair Larsson invited the appellant to rebut. The following individuals spoke: Attorney Stavitsky.

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

Attorney Wagner provided a summary of the Board's role as the decision-making body. The following individuals spoke: Attorney Wagner.

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

Board chair Larsson moved to deny the appeal based on the finding that the Applicant did not meet their burden in showing manifest error in the Assessor's computation of fair market or just value. The motion was seconded by Board member Knapp and approved by a roll call vote of (3-0).

Attorney Stavitsky departed the meeting at 2:13 p.m.

Attorney Goldman and Elisa Marr departed the meeting at 2:14 p.m.

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

Board member Knapp motioned to authorize the Board's Attorney to prepare a written decision to be reviewed and signed within 7 days. Board member Lowry seconded the motion, which passed by a roll call vote of (3-0).

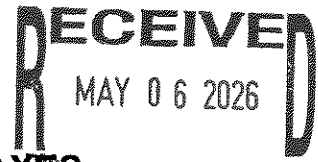
New Business (If Necessary)

The Board discussed the annual appointment of chair and logistics surrounding upcoming appeals. The following individuals spoke: Annie James, Eric Larsson, Lee Lowry, Dale Knapp.

Adjournment

Board member Lowry moved and Board chair Larsson seconded the motion to adjourn, which passed by a roll call vote of (3-0). The meeting concluded at 2:31 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.

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.

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.

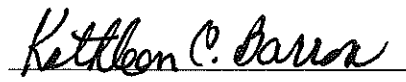
As a contrast to the subject property, the dwelling directly next door to the subject property (Lot 083AB001001), hereafter referred to as the DeWolf property, was built in 2007 and is a year round house. It sold in 2020. It has 2718 square feet consisting of 4 bedrooms, 3 and a half baths, heat, insulation 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

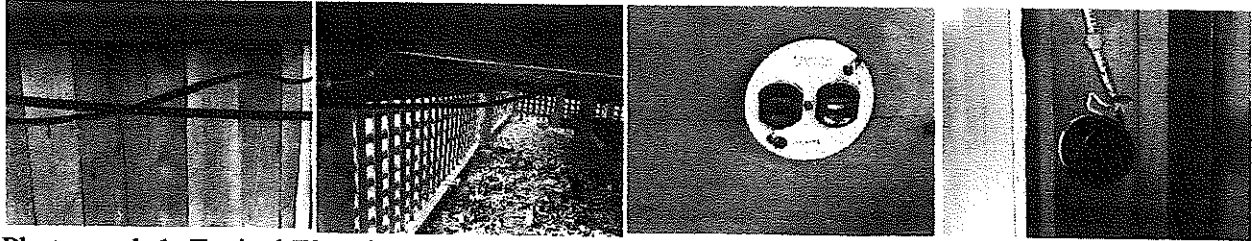
PETER T. DEDYCH
APPELLANT

***Addendum:**

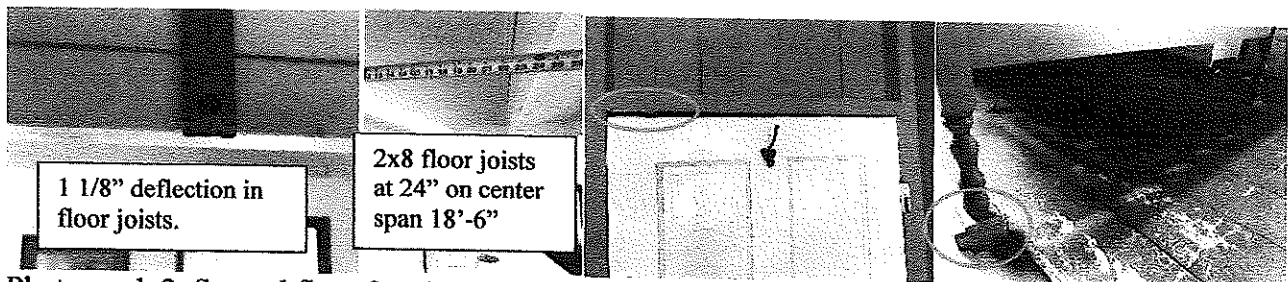
I spoke to Ms. Marr on April 30, 2026. She informed me that both she and Mr. Merrell had tried to contact me n either February or March and that she had sent me a notice of denial of the appeal in March. I have no reason to disbelieve her. However, I didn't receive the phone calls or the letter. I don't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

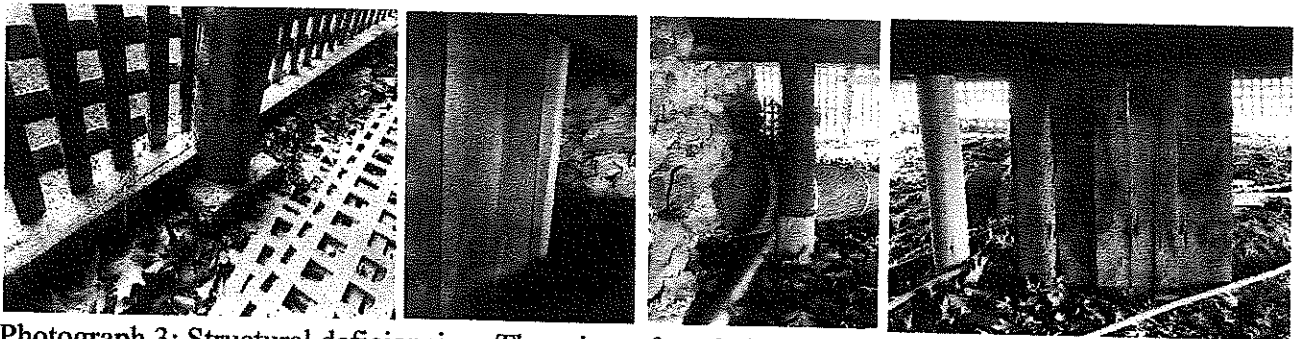
PHOTOGRAPHS OF BARRON/DEDYCH BUILDING



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,

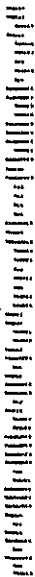
Elisa A. Marr, CMA-2
City of Portland Assessor

Rec'd 4/25/26



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

2261483601 0076



FIRST-CLASS



US POSTAGE
PAID
ZIP 04102 \$000.74
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0006027629 APR 20 2003

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, reading "Kathleen C. Barron", written over a horizontal line.

Kathleen C. Barron

State Farm Fire and Casualty Company
A Stock Company With Home Offices in Bloomington, Illinois

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
Additional Coverages	
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
Additional Coverages	
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

~~Luke~~
~~3919~~ Randolph
~~B11~~ L 12A

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 Maryanne 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. Agreed 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

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

6561489601 0076



FIRST-CLASS



US POSTAGE[®] PITNEY BOWES
ZIP 04102 \$000.74⁰
02 7W
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,

A handwritten signature in cursive script that reads "Kathleen C. Barron". The signature is written in dark ink and is positioned above the printed name.

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

Ex 7

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

DEPARTS
211P
BRD TIME
141P

SEAT

3D

ZONE 1

BOARDING PASS
SKY PRIORITY
BARRON/KATHLEEN COLL

DLXXXXXX6711

FLIGHT DATE
DL3711 19MAY
ORIGIN

DETROIT
DESTINATION

PORTLAND

OPERATED BY SKYWEST DBA DELTA CNX
A DELTA CONNECTION CARRIER

SEAT

3D

ZONE 1



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

DEPARTS

610A

BRD TIME

530A

SEAT

3D

ZONE 1

BOARDING PASS
SKY PRIORITY
BARRON/KATHLEEN COLL

DLXXXXXX6711

FLIGHT DATE
DL947 19MAY
ORIGIN

PHOENIX
DESTINATION

DETROIT

OPERATED BY DELTA AIR LINES INC

SEAT

3D

ZONE 1



PHX22E235/KC



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

Done
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 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 for details.

If you have any questions, please feel free to contact our Customer Service center at (207) 761-8310 or 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**

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 Web: 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*



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

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 60th 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 60th 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 60th 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 60th 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

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

Assessors Dept, Portland, ME

Daytime Telephone # 907-232-3434

3/1/26

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
 2/24/26
 "Not accepting calls at this time"

**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 \$560,600¹. 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 083⁶ 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

¹.) 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
APPELLANT

12/16/25

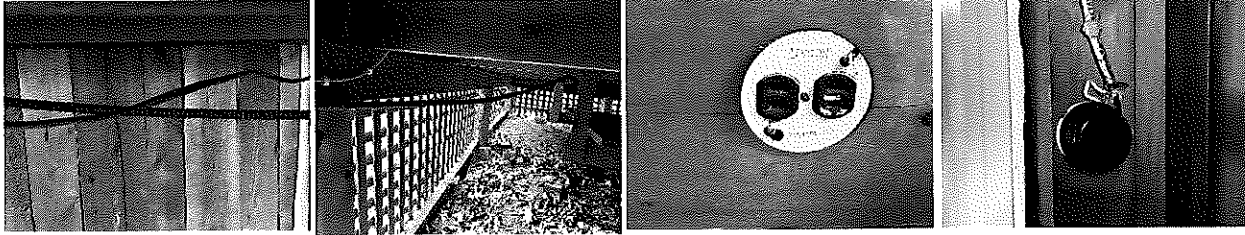
Peter T. Dedych

PETER T. DEDYCH
APPELLANT

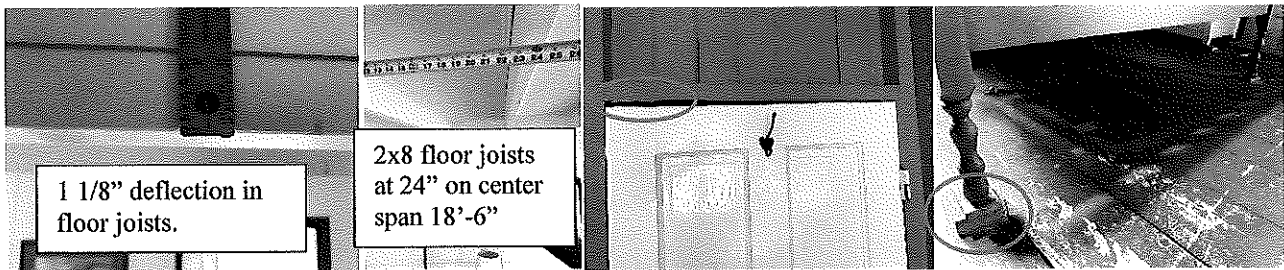
12/16/25

EXHIBIT 1

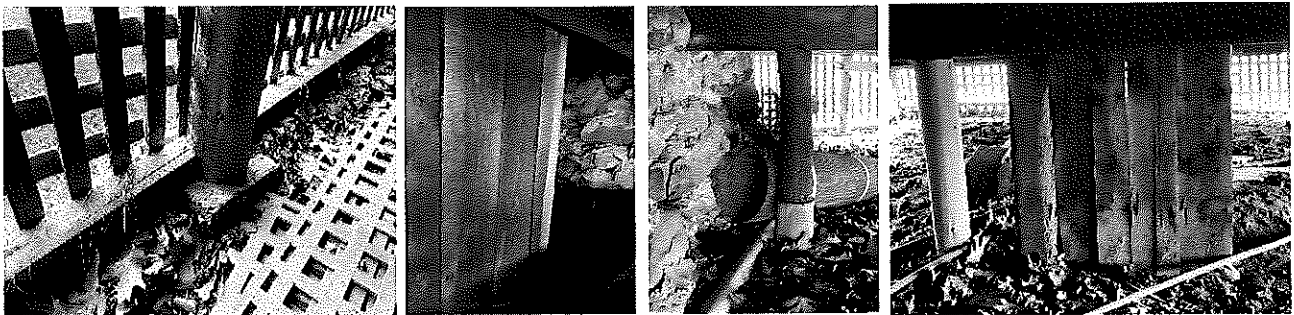
PHOTOGRAPHS OF BARRON/DEDYCH BUILDING



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.

RECEIVED
MAY 06 2026

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.

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 Dodge
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.

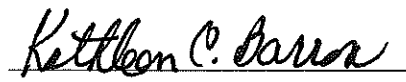
As a contrast to the subject property, the dwelling directly next door to the subject property (Lot 083AB001001), hereafter referred to as the DeWolf property, was built in 2007 and is a year round house. It sold in 2020. It has 2718 square feet consisting of 4 bedrooms, 3 and a half baths, heat, insulation 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

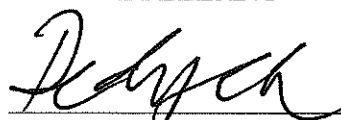
that their cottage, a 136 year old structure, be valued at \$150.17 per square foot for a total of \$211,439 which is what the very similar Horan property sold for in 2023 and at which it is valued at in the 2025 assessment.

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

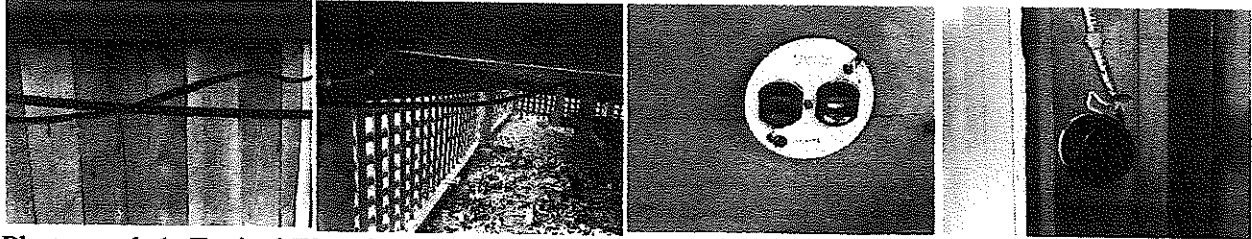
PETER T. DEDYCH
APPELLANT

***Addendum:**

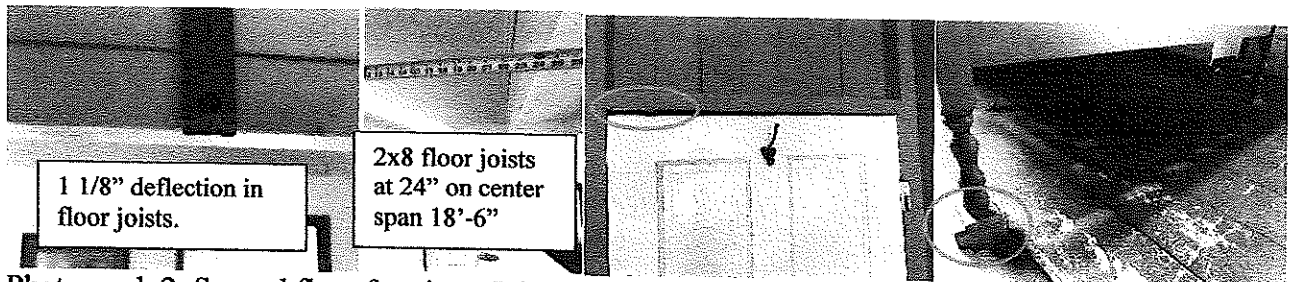
I spoke to Ms. Marr on April 30, 2026. She informed me that both she and Mr. Merrell had tried to contact me n either February or March and that she had sent me a notice of denial of the appeal in March. I have no reason to disbelieve her. However, I didn't receive the phone calls or the letter. I don't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

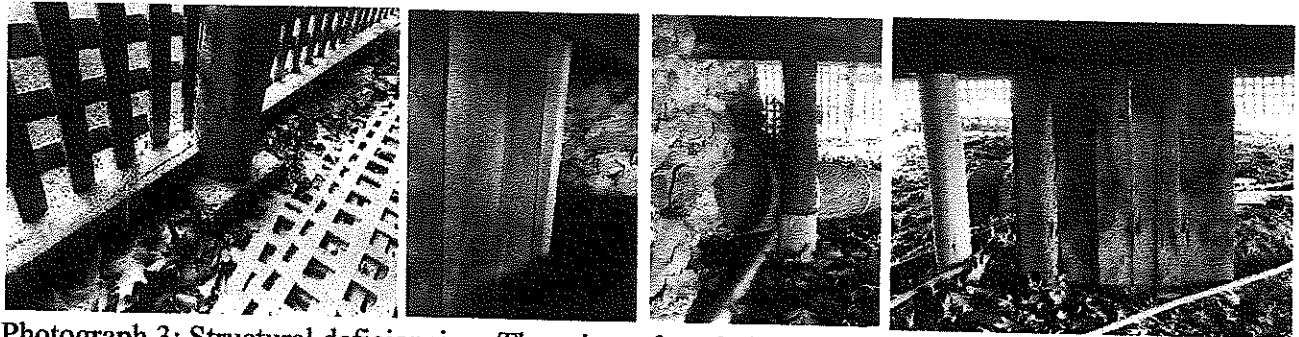
PHOTOGRAPHS OF BARRON/DEDYCH BUILDING



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

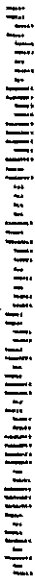
Elisa A. Marr, CMA-2
City of Portland Assessor

Rec'd 4/25/26



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

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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

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

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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

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

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

Sincerely,

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

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

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.

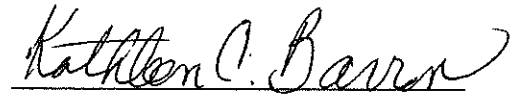
There is no other information of which I am aware relevant determining the fair market value of the property, and no disclosures have been made to the U.S. Securities and Exchange Commission. As I stated above, except for the family agreement for my husband and I to purchase the property from my siblings, 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, reading "Kathleen C. Barron". The signature is written in dark 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

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
Additional Coverages	
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
Additional Coverages	
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

DATE: July 28, 2026

TO: City of Portland Board of Assessment Review

FROM: Elisa Marr, City Assessor

RE: FY26 Abatement Appeal – August 4, 2026
Kathleen Barron and Peter Dedych
Parcel ID 083A A005001

The mission of the Assessor's Office is defined by the Maine Constitution, which states: "All taxes upon real and personal estate, assessed by authority of this State shall be apportioned and assessed equally according to the just value thereof." This memorandum, accompanied by the attached exhibits, is submitted for the Board of Assessment Review's consideration of the above-referenced abatement appeal filed by **Kathleen Barron and Peter Dedych** ("Appellants"), regarding the property located at **28 Meadow Avenue, Great Diamond Island** (the "Property"), a hearing for which is scheduled for **August 4, 2026**.

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

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

This submission is organized into the following sections:

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

TIMELINE

- 4/1/2025** Assessed value for the April 1, 2025 assessment date (FY26) was as follows:
\$503,200 Land; 0.50 acre lot
\$305,900 Building; single family dwelling with 1,408 sq. ft. living area
\$809,100 Total Assessed Value [Assessor's Exhibit 1].
- 5/30/2025** Appellant was scheduled for an informal appeal with Tyler Technologies (Tyler).
[Assessor's Exhibit 2].
- A representative at Tyler noted in the Hearing Noted that: "NO ANSWER. LEFT MESSAGES"
- Recommendation: NO CHANGE
Reconciliation: NO SHOW FOR APPT
- 12/16/2026** The Appellant submitted an Application for Abatement of Assessed Value with the Assessor's Office. [Assessor's Exhibit 3].
- 1/20/2026** The Assessor mailed a 706-A request for additional information. [Assessor's Exhibit 4].
- 2/2/2026** The Appellant responded to the 706-A request for additional information. [Assessor's Exhibit 5].
- 3/13/2026** The Assessor sent a Notice of Action on Abatement of Real Estate Tax denying the abatement. [Assessor's Exhibit 6].
- 4/14/2026** The Assessor mailed a second Notice of Action on Abatement of Real Estate Tax and noted that the application was deemed denied on 3/1/2026. [Assessor's Exhibit 7].
- 4/27/2026** The Appellant sent a letter in response to the Assessor's denial letters. [Assessor's Exhibit 8].
- 5/6/2026** The Appellant filed an Application for Appeal of Assessor's Decision with the Board of Assessment Review.
- 5/19/2026** Portland Assessing Senior Appraiser, James Merrill, conducted a field review of the Property and noted: 5/19/26: REVIEWED PRC IN FIELD-ALL CORRECT. TOOK SEVERAL PHOTOS. WINDOW INSPECTION. [Assessor's Exhibit 11]

LIST OF ATTACHMENTS

Appellant's Submissions:

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

City Assessor's Exhibits:

- Current Property Record Card for 083A A005001 [Assessor's Exhibit 1]
- Tyler Technologies informal hearing notes. [Assessor's Exhibit 2]
- Application for Abatement of Assessed Value filed with the Assessor's Office dated December 16, 2025. [Assessor's Exhibit 3].
- Assessor's 706-A request for additional information dated January 20, 2026. [Assessor's Exhibit 4].
- Appellant's response to 706-A request for additional information dated February 2, 2026 including Hazard / property insurance indicating a dwelling coverage of \$354,000. [Assessor's Exhibit 5].
- Assessor's Notice of Action on Abatement of Real Estate Tax dated 3/13/2026. [Assessor's Exhibit 6].
- Assessor's second Notice of Action on Abatement of Real Estate Tax dated 4/14/2026. [Assessor's Exhibit 7]
- The Appellant's letter in response to the Assessor's denial letters dated April 27, 2026. [Assessor's Exhibit 8].
- Property record card for Appellant's comparable sale at 108 Crescent Ave. [Assessor's Exhibit 9]
- Recent Sales of Similar Properties. [Assessor's Exhibit 10]
- Senior Appraiser James Merrill's field notes. [Assessor's Exhibit 11]
- Aerial images. [Assessor's Exhibit 12]
- Revaluation Methodology [Assessor's Exhibit 13]

CITY ASSESSOR'S RESPONSE

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

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

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

1. The Property is a waterfront seasonal two story, 1,408 square foot cottage built in 1891. It has four bedrooms, one full bathroom, and is assessed as Grade C or Average with a rating

of Below Average for condition, desirability and utility. **[Assessor's Exhibit 1]**

2. The Appellant has not provided any comparable sales to support their opinion of value in their appeal to the Board. The Appellant's references to 2020 and 2021 sales are outside the time period used for analysis in the 2025 revaluation.

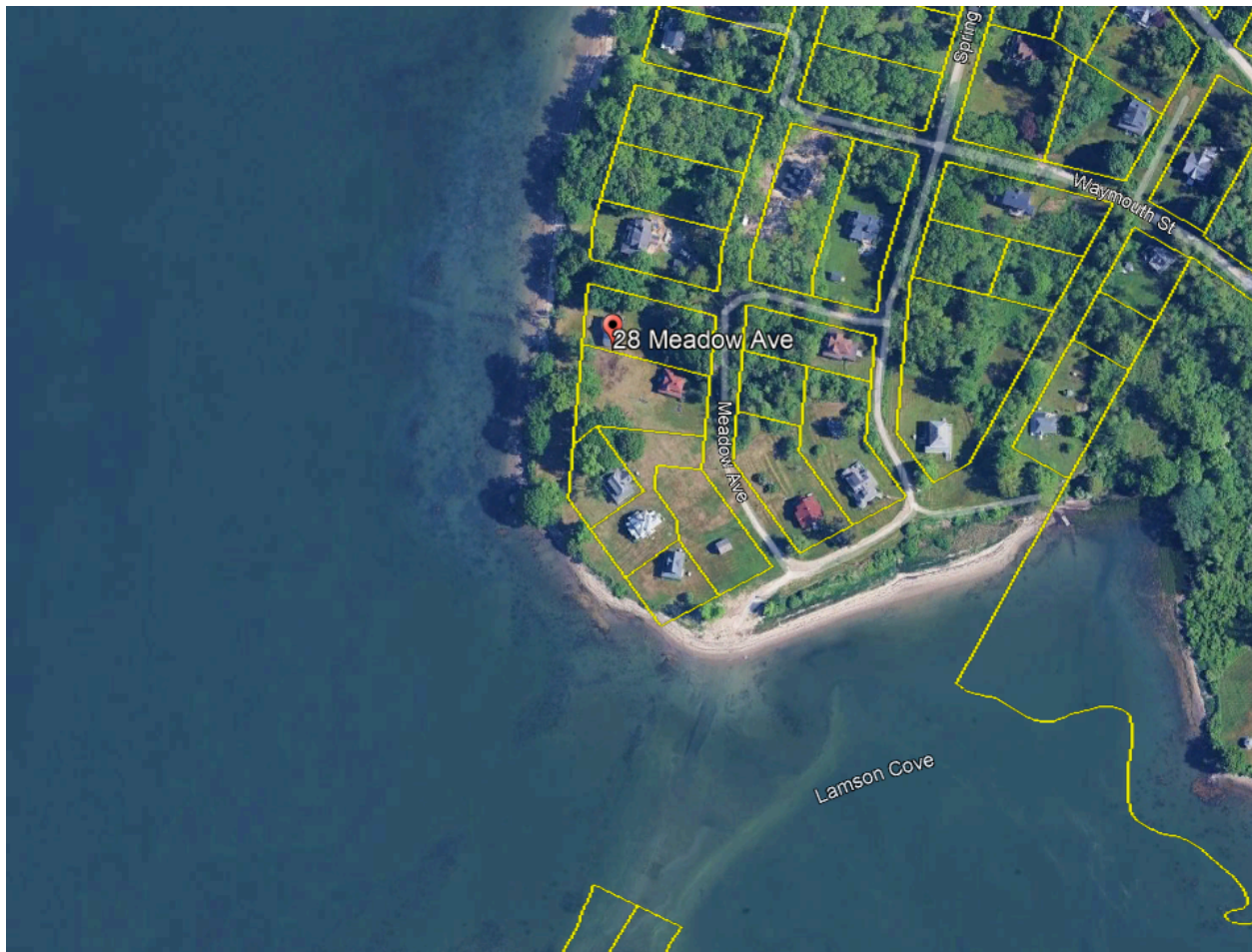
In the Application, Appellant asserts that the November 2023 sale of the property at 108 Crescent Avenue on Great Diamond Island, which sold in 2023 for \$975,000 and is assessed at \$923,600, demonstrates that the Property is overvalued. The Appellant points out that the land at 108 Crescent, which has a lot size of 33,628 square feet, is valued at \$531,900 or \$15.81 per square foot, and that the land at the Property, which has a lot size of 22,089 square feet, is valued at \$503,200 or \$22.78 per square foot. As explained in more detail below, assessors do not base property valuations solely on a standard price per foot of land. The differences in the square foot value of the land are related to an economy of scale based on size as well as location and other factors.

With regard to the building at 108 Crescent, the Appellant points out in her application that at 2,607 square feet, it is valued at \$391,700, or \$150.24 per square foot, and the Property, at 1,408 square feet, is valued at \$305,900, or \$217.26 per square foot. **[Assessor's Exhibits 8, 10]**. Again, as is the case with land valuation, and as explained below, assessors do not determine the value of a residential building based solely on a price per square foot. Building values vary based on economies of scale and are based on complex algorithms that take into consideration differences in size, grade, condition, style, desirability, age, utility and other factors.

3. Appellant's response to 706-A request for additional information included Hazard / property insurance indicating a dwelling coverage of \$354,000. The replacement cost number for insurance purposes indicates the cost to rebuild the improvements on the property in the event of a catastrophic loss and does not take into account the value of the land. One of the methodologies used for residential properties in the revaluation is the Cost Approach method, described below, which utilizes a replacement cost less depreciation formula. The building value is currently assessed at \$305,900. The hazard/property insurance coverage for the Property is \$354,000, a difference of \$48,100 from the assessed building value. The insurance certificate supports the Assessor's valuation of the Property. **[Assessor's Exhibit 5]**.
4. Recent sales of similar seasonal island properties **[Assessor's Exhibit 9]**:

PARCEL ID ▾	ADRNO ▾	LOCATION ▾	LOT ACRES ▾	SALE DATE ▾	SALE PRICE ▾	ASSESSMENT ▾
084 N020001	52	OAK AVE	0.1395	4/28/2023	\$325,000	\$461,800
087 I1021001	7	UPPER A ST	0.1356	10/13/2023	\$360,000	\$332,100
087 I005001	112	PLEASANT AVE PI	0.112	4/12/2023	\$430,000	\$445,900
092 E018001	621	ISLAND AVE	0.091	9/12/2023	\$436,420	\$490,800
092 F049001	20	KNICKERBOCKER LN	0.1303	7/24/2024	\$500,000	\$464,500
084 N033001	18	HADLOCK COVE	0.0951	10/16/2024	\$850,000	\$816,900
083B G007001	108	CRESCENT AVE	0.772	11/9/2023	\$975,000	\$923,600
091 M003001	835	SEASHORE AVE	0.4936	6/28/2023	\$1,220,000	\$1,262,900

5. On 5/19/2026 Portland Assessing Senior Appraiser, James Merrill, conducted a field review of the Property and noted: 5/19/26: REVIEWED PRC IN FIELD-ALL CORRECT. TOOK SEVERAL PHOTOS. WINDOW INSPECTION. **[Assessor's Exhibit 10]**: Mr. Merrill is a senior appraiser and has been reviewing seasonal and year-round residential properties in Portland for over 36 years. Mr. Merrill felt no change to the assessment was warranted.
6. Aerial images **[Assessor's Exhibit 11]**:





Front Yard





7. There are three recognized approaches that assessors use to value properties, which include the Cost Approach, the Sales Approach, and the Income and Expense Approach.¹ In the 2025 revaluation for this type of property the Sales Approach was used, supported by the Cost Approach. The Income and Expense Approach does not apply in this case as that is typically applied for income producing or commercial properties.
- The Sales Comparison Approach (SCA) in International Association of Assessing Officers (IAAO) appraisal is a core method comparing a subject property to recently sold, similar properties (comparable) in the same market, making adjustments for differences (location, size, features) to find the most probable value, relying on principles like substitution and contribution, and involves steps like data collection, analysis, and reconciliation to arrive at an accurate market value for mass appraisal or individual property valuation.
 - The Cost Approach is viewed by the IAAO (International Association of Assessing Officers) as a core valuation method, estimating property value by calculating the current cost to build a new equivalent structure, subtracting all forms of

¹ The IAAO (International Association of Assessing Officers) Income Approach defines property value by converting its expected future income into a present worth, treating it as an investment by analyzing potential gross income, subtracting vacancy/expenses to get Net Operating Income (NOI), then dividing NOI by a market-derived capitalization rate (Cap Rate) to find value, a core method for income-producing properties like apartments or offices.

depreciation (physical, functional, external), and then adding the value of the land.

8. The City uses mass appraisal to develop pricing schedules. **[Assessor Exhibit 13]**.

Mass appraisal is the process of valuing a large group of properties simultaneously as of a specific date, using standardized methods and statistical testing. Primarily used by local governments for property tax assessments, it differs from traditional "fee" appraisals, which evaluate only one property at a time for a mortgage or sale. While a fee appraisal focuses on the unique nuances of a single house, mass appraisal prioritizes uniformity. It groups properties by common characteristics (e.g., square footage, age, location, condition) to apply uniform valuation models.

Mass appraisal ensures property taxes are distributed fairly and equitably across a municipality. Mass appraisal employs formulas, Computer-Assisted Mass Appraisal (CAMA) software, and statistical models (like Automated Valuation Models) to analyze supply and demand across large regions. Building values vary based on economies of scale and are based on complex algorithms that take into consideration differences in size, grade, condition, style, desirability, age, utility and other factors.

The fact that a property is seasonal versus year-round does not by itself require a different assessment. In tax assessment, the objective is to determine market value. The City of Portland identified certain characteristics that classified a property as seasonal, such as: a seasonal water supply, winterization, insulation, heating system and its legal capability of having year-round occupancy. Once the Property was determined to be seasonal and the dwelling data was collected, an adjustment factor was applied in the pricing schedules (roughly 10%) to help recognize its lack of utility. Nothing in the record supports a conclusion that the assessed value of \$305,900 for the building on the Property is manifestly wrong.

In determining the land value for the Property, the Assessor applied a formula that starts with a base lot size of 20,000 square feet, which is the median lot size for properties like the Property, at a price of \$33.20/sq. ft. The Plaintiff's lot, which is 22,088 square feet, is 2,088 square feet larger than the base lot size. When a lot is larger than the base lot size, the Assessor increases the price by the difference between the base lot and the actual lot multiplied by \$3.32/sq. ft.² The total is then adjusted by an influence factor, which, in the case of the Property, is a reduction of 25%. The influence factor varies between properties based on variables such as location and amenities. Accordingly, the Assessor determined the value of the Plaintiff's land as follows:

$$\begin{aligned} & ((20,000 \text{ (minimum lot size)} \times \$33.2 \text{ (rate)}) = \$664,000 \text{ (base rate)} + \\ & 2,088 \text{ (residual land)} \times 3.32 \text{ (incremental rate)}) = \$6,932 \\ & \$664,000 + \$6,932 = \$670,932 \times .75 \text{ (-25\% influence factor)} = \$503,199 \text{ (Rounded to } \\ & \$503,200) \end{aligned}$$

9. The assessed valuation of the Property demonstrates that it is assessed at its fair market value and that it is assessed at a relatively uniform rate with comparable properties in the

² When a parcel in this neighborhood is smaller than the 20,000 square foot average, the land value is decreased at a rate of \$5.98 per square foot less than the base lot size.

district. Appellant has not submitted any evidence to satisfy their burden to demonstrate that the assessment was substantially overvalued, based on an unjust discrimination or subject to fraud, dishonesty or an illegality:

- A. The Appellant has not submitted an appraisal or other credible opinion of value for the Property.
- B. In asserting that the Property is overvalued, the Appellant relies solely on the price per square foot of another property, which is not an accepted mass appraisal method.
- C. The assessed building value is in line with the casualty insurance replacement cost of the building; and
- D. The comparable sales list submitted by the City Assessor supports the assessed value.

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

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

LEGAL REFERENCES

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



Situs : 28 MEADOW AVE

Parcel ID: 083A A005001

Class: SEASONAL

Card: 1 of 1

Printed: July 22, 2026

CURRENT OWNER

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

GENERAL INFORMATION

Living Units 1
Neighborhood 1001
Alternate ID 3578
Vol / Pg 33517/072
District 16
Zoning IR2
Class RI

Property Notes

83A-A-5-6
PROCTOR ST BAY AVE
MEADOW AVE 28
GREAT DIA ISLAND 22088 SF



Land Information

Type	Influence Factors	Size	Influence %	Value
Primary	Restrictions	22,088 SF	-25	503,200

Page 1

Total Acres: .5071

Spot:

Location:

Assessment Information

Assessed	Appraised	Cost	Income	Market
Land 503,200	503,200	503,200	0	0
Building 305,900	305,900	305,900	0	0
Total 809,100	809,100	809,100	0	0

Manual Override Reason

Base Date of Value APRIL 1, 2021

Effective Date of Value APRIL 1, 2021

Value Flag COST APPROACH

Gross Building:

Entrance Information

Date	ID	Entry Code	Source
07/12/89	JS	Entry & Sign	Owner

Permit Information

Date Issued	Number	Price	Purpose	% Complete
-------------	--------	-------	---------	------------

Sales/Ownership History

Transfer Date	Price	Type	Validity
10/12/16		Land & Building	

Deed Reference 33517/072
Deed Type

Grantee
BARRON KATHLEEN C &
BARRON DORIS K

EXHIBIT 1



Situs : 28 MEADOW AVE

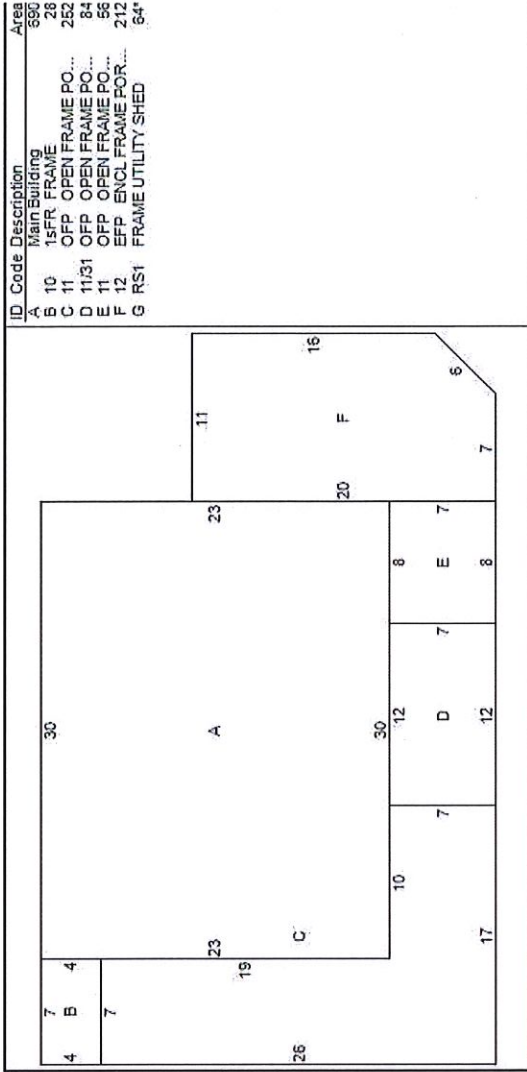
Parcel Id: 083A A005001

Class: SEASONAL

Card: 1 of 1

Printed: July 22, 2026

Dwelling Information	
Style	Old Style
Year Built	1891
Eff Year Built	
Year Remodeled	
Amenities	
In-law Apt	No
Basement	
# Car Bsmt Gar	
FBLA Type	
Rec Rm Type	
Heating & Cooling	
Heat Type	None
Fuel Type	None
System Type	None
Room Detail	
Bedrooms	4
Family Rooms	
Kitchens	
Total Rooms	7
Kitchen Type	
Kitchen Remod	No
Adjustments	
Int vs Ext	Same
Cathedral Ceiling	x
Grade & Depreciation	
Grade	C
Condition	Average
CDU	BELOW AVERAGE
Cost & Design	0
% Complete	
Dwelling Computations	
Base Price	381,751
Plumbing	
Basement	-35,690
Heating	-18,320
Attic	21,200
Other Features	16,100
Subtotal	365,040
Ground Floor Area	690
Total Living Area	1,408
Dwelling Value	304,310
Building Notes	



Outbuilding Data					
Type	Size 1	Size 2	Area	Qty	Value
Frame Shed	x		64	1	1,540

Condominium / Mobile Home Information	
Complex Name	
Condo Model	
Unit Number	
Unit Level	
Unit Parking	
Model (MH)	
Unit Location	
Unit View	
Model Make (MH)	

Comparable Sales Summary				
Parcel ID	Sale Date	Sale Price	TLA	Style
Grade	Yr Built			

Parcel Values Asmt **Hearings** Counter Complaints Hearing Values Notices

Subkey Status Type Case # Tax Year Who When Record Status

1	I		2025	CMARSHALL	06/12/2025 05:14 AM	Current
2	I		2025	CMARSHALL	07/18/2025 03:01 PM	Current

Hearing

HEARING SCHEDULE

Date:

06/11/2025

Start Time:

0900

Length (min):

Officer:

RES 1

Location:

REMOTE

SCHEDULE

I * INFOR

Filing Date: 05/30/2025

Roll Type: REAL

SELECT ASMT RECORD

Subkey: 1

Reason Notes:

Reviewer Notes:

Documentation Submitted:

Recommendation:

Reconciliation:

Reconciliation Date:

N: No

1: NO CHANGE

4: NO SHOW FOR APPT

06/11/2025

NO ANSWER. LEFT MESSAGES

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

RECEIVED

DEC 31 2025

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

Assessors Dept, Portland, ME

Daytime Telephone # 907-232-3434

3/1/26

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
 2/24/26
 "Not accepting calls at this time"

**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 \$560,600¹. 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 083⁶ 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

¹.) 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
APPELLANT

12/16/25

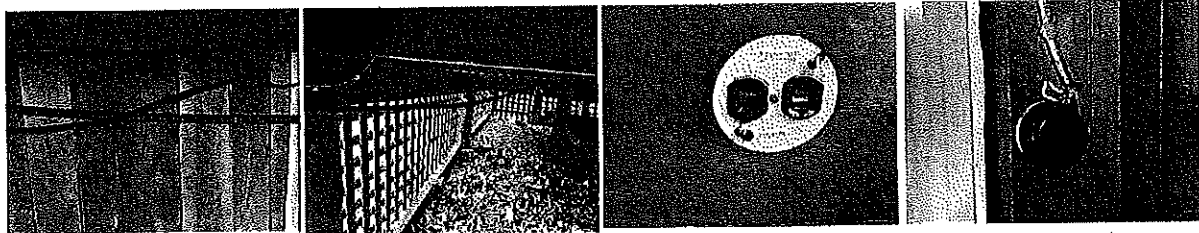
Peter T. Dedych

PETER T. DEDYCH
APPELLANT

12/16/25

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.

2-19-26

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



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:

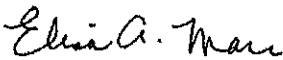
The purpose of this letter is to request additional information related to the Application for Abatement of Property Taxes for the property referenced above. *Under Maine law, Title 36, M.S.R.A. § 706A the property owner is required to respond in writing to "all proper inquiries as to the nature, situation 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. vs. 305,900

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, reading "Kathleen C. Barron". The signature is written in dark ink and is positioned above a horizontal line.

Kathleen C. Barron

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.

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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.

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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, reading "Kathleen C. Barron". The signature is written in dark ink and is positioned above a horizontal line.

Kathleen C. Barron

State Farm Fire and Casualty Company
A Stock Company With Home Offices in Bloomington, Illinois

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
<i>Your premium has already been adjusted by the following:</i>	
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
Additional Coverages	
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 Medial Payments to Others (Each Person)	\$ 10,000
Additional Coverages	
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

Letter of TRANSMITTAL

JUNE 6, 2022

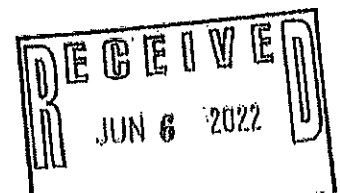
HAND DELIVERED BY Peter Dedych
TO CITY OF PORTLAND ASSESSOR

- 1 PORTLAND BOARD OF ASSESSMENT
REVIEW APPLICATION dated 6/5/22
- 1 COPY OF email FROM PORTLAND
ATTORNEY M. GOLDMAN dated
4-27-22
- 1 4 PAGE APPEAL written by
PROPERTY OWNERS
- 6 PAGES OF EXHIBITS

TOTAL 12 PAGES

Received by Nancy English
Date 6/6/2022

Delivered by Dedych



PORTLAND BOARD OF ASSESSMENT REVIEW
APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(36 M.R.S.A. Section 843)

Note: Application must first be made to the Assessor.

1. Name of Applicant: KATHLEEN BARRON / Peter Dedych
2. Address of Applicant: 1009 N PASSED de GOLF, GREEN VALLEY, AZ 85614
3. Telephone number: 907-232-3434 (Barron) 907-232-5510 (Dedych)
4. Name and address of attorney, if any: _____
5. Location of property: 28 Meadow Ave, Great Diamond Island
Chart, Block, Lot Number: 083A A005001 Account Number 3578
6. Assessed value of real estate: \$ 631,100
7. Assessed value of personal property: \$ N/A
8. Assessment year for which abatement is requested: 2022 Date of Assessor's decision: 3/1/22
9. Owner's opinion of current value for property in question:

Land	\$ 357,621	Personal Property	\$
Building	\$ 208,200		
TOTAL:	\$ 565,821	TOTAL	\$

10. Reasons for requesting abatement. Please be specific, stating grounds for belief that property is overvalued for tax purposes, such as value of comparable property. If further space is needed, please attach additional pages to application.
OWNERS DO NOT CONTEST the new assessment of the BUILDING. owner's contest the VALUATION of the land for the reasons set forth in the attached brief.
11. Estimated time for your presentation at the hearing: 45 MIN to 1 hour

To the Board of Assessment Review, Portland, Maine:

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.

June 5, 2022
Date

Kathleen A. Barron
Signature of Applicant
Dedych

This application must be signed.

Separate application forms should be filed for each separately assessed parcel of real estate claimed to be overvalued.

Peter Dedych

From: Michael Goldman <mig@portlandmaine.gov>
Sent: Wednesday, April 27, 2022 4:21 PM
To: kbarron@gcl.net; dedych@gcl.net
Cc: Nancy English
Subject: Re: Tax assessment/Appeal 083A-A-005-001
Attachments: abatement form Barron Dedych.pdf

Ms. Barron and Mr. Dedych -

As I explained in my call with Mr. Dedych earlier today, I am an attorney at the City of Portland, and our office represents the City's Assessor. The March 1, 2022 Notice of Action on Abatement (the "Notice") that you received from the Assessor incorrectly states that you have 60 days from the date of the notice to file an appeal. The Notice should have stated that you have 60 days from receipt of the Notice to file your appeal. Accordingly, you have 60 days from April 25 to file your appeal. In response to your question about the computation included in the Notice, I spoke with staff in the Assessor's office who explained that the computation is the new valuation shown on the Notice. It was not intended to be a reference to a separate document. With that said, I have attached to this email an abatement report that provides some additional information related to the abatement that the assessor granted. Please let me know if you have any questions.
Michael

Michael I. Goldman
Associate Corporation Counsel
City of Portland
389 Congress Street
Portland, Maine 04101
207-874-8428
mig@portlandmaine.gov



On Tue, Apr 26, 2022 at 2:20 PM Nancy English <nle@portlandmaine.gov> wrote:
FYI

Nancy English, Paralegal
Corporation Counsel Office
389 Congress Street, Room 211
Portland, Maine 04101
207-874-8480



----- Forwarded message -----

From: Kathleen Barron <kbarron@gcl.net>

APPEAL OF CITY OF PORTLAND TAX ASSESSMENT

PROPERTY LOCATION: 28 MEADOW AVENUE
GREAT DIAMOND ISLAND
PORTLAND, MAINE

TAX PARCEL ID: 083A A005001

	LAND	BUILDING	TOTAL
NEW ASSESSMENT	\$422,900	\$208,200	\$631,100
CORRECT ASSESSMENT	\$357,621	\$208,200	\$565,821

INTRODUCTION

Property owners challenge the new assessed value of their land (as of as of April 1, 2021, per Tyler Technologies) as inconsistent with assessed values of adjacent properties, and inconsistent with recent sales of adjacent or nearby properties. **Based on assessments and sales of adjacent or nearby properties, the land value should be \$357,621.** Their argument is set forth below.

Property owners do not contest the newly corrected assessment for the building on their property.

ARGUMENT

Pursuant to an assessment by Tyler Technologies, (the firm hired by the City of Portland to conduct a revaluation of Portland properties,) the Barron/Dedych land is valued at \$422,900 on April 1, 2021. That is, the fair market value of the Barron/Dedych property, as of April 1, 2021, the date of valuation, is \$422,900, or \$19.15 per square foot.

Petitioners believe this valuation is erroneous because it doesn't take into account the sale of three nearby, similar properties in establishing fair market value for the subject land as of April 1, 2021. These properties are Fazio Enterprises (2 Meadow Avenue, Tax Parcel 083A A009001), Tselikis (2 Weymouth Street, Tax Parcel 083A C001001) and De Wolf (36 Meadow Avenue, 083A B001001). All three of these properties are adjacent or near the subject property. All three have similar water views to Petitioners, and all three sold within 7 months of the revaluation date of April 1, 2021.

THE FAZIO PROPERTY

The Fazio property is 20,752 square feet. It is improved only with a decrepit garage of nominal value. It sold for \$250,000 in September, 2020, 7 months prior to the revaluation date. This means that the Fazio land had a true sale value of \$250,000, or \$12.05 per square foot in September 2020, based on an arm's length transaction between a willing buyer and a willing seller. Yet, the Barron/Dedych land, which is almost identical, was valued at \$422,900 (\$19.15 per square foot) by Tyler Technologies just seven months later. This inconsistency is inexplicable given the existing facts.

Both the subject property and the Fazio property (which is 192 feet away) have unobstructed views of Casco Bay. The Barron/Dedych property has a 45 year old septic system and access to seasonal water from the Portland Water District; the Fazio property has no septic system, but has access to seasonal water from the City of Portland.

Despite these similarities, Tyler Technologies with no justification, assigned a square foot value to the Barron/Dedych land that is 59% greater. Indeed comparable sales (of which there are two) indicate a lower value for the Barron/Dedych land.

THE TSELIKIS PROPERTY

The other two sales of nearby property took place in September, 2020, (De Wolf) and January, 2021 (Tselikis). The De Wolf property is immediately adjacent to the subject property, (the house next door) and the Tselikis property is the house next door to the De Wolf property. (There is an intervening empty lot between De Wolf and Tselikis.) That is to say that the two houses next to the subject property both sold within 7 months before the revaluation date making them ideal comparables to the subject property.

The Tselikis property sold for \$631,000 in January, 2021. It has the same view as the subject property, that is, looking west across Casco Bay to Portland. It consists of 21,828 square feet of land (as compared to the subject property's 22,089, a difference of 261 square feet) and is improved by a septic system. It has seasonal water from the Portland Water District. It has no well. It has a dirt driveway like the subject property.

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. The true value of the Tselikis property at the time of sale was surely what it sold for. Yet, Tyler Technologies chose an apparently random number and increased the land value by \$52,040 three months later despite the sales price.

THE DE WOLF PROPERTY

Finally, the De Wolf property, directly next door to the Petitioners, (the property in-between Petitioners and Tselikis), with the very same view, but slightly more square feet, sold in September, 2020 for \$900,000 (99.9% of assessed value). The big difference between De Wolf, and Petitioners and Tselikis is that this property is improved with a well enabling occupancy even after the Portland Water District shuts off the seasonal water in October, and it is improved with a long gravel driveway, as opposed to the Petitioners and Tselikis dirt road access. The existence of the well increases the value of the De Wolf land. Land with a functioning well is defacto worth more than land without. ¹

Yet, even the De Wolf land, with its own well, slightly more square footage and a long circular driveway of washed gravel is valued less than the subject property. This begs common sense! The De Wolf land is 22,229 square feet. It is improved with a well, its own private water system, and a gravel driveway. Yet the De Wolf land is valued at \$406,200, or \$18.27 per square foot, while the subject property land with less square footage, no well and no gravel driveway is valued higher. There is no logical explanation for this. Tyler Technologies fumbled these 4 properties, (Petitioners, De Wolf, Tselikis and Fazio,) by assigning seemingly random values, with no basis in fact, while failing to look at recent sales.

LAND MARKET VALUES BASED ON RECENT SALES COMPARED TO PETITIONER ASSESSMENT

PARCEL ID	083A B001001	083A C001001	083A A004001	083A A005001
OWNER	DE WOLF	TSELIKIS	FAZIO	BARRON
SALE DATE	9/25/2020	1/11/2021	9/14/2020	ASSESSMENT
SALE PRICE	\$ 900,000	\$ 631,000	\$ 250,000	
LAND USE	SINGLE FAM	SINGLE FAM	AUX BLDG	SEASONAL
ZONING	IR2	IR2	IR2	IR2
LAND VALUE AT SALE	\$ 406,200	\$ 353,360	\$ 250,000	\$ 422,900
LAND AREA SF	22,229	21,828	20,752	22,089
VALUE PER SF	\$ 18.27	\$ 16.19	\$ 12.05	\$ 19.15
SEPTIC	YES	YES	NO	YES
WATER MAIN	PVT WELL	SURFACE	SURFACE	SURFACE

¹See "Private Water Wells Can Increase Property Value and Decrease Monthly Costs" by HOMEIA Team (September, 2020.
Page 3 of 4

CONCLUSION

All four properties-- the Barron/Dedych property, the Fazio property, the Tselikis property and the De Wolfs property are similarly situated on Great Diamond Island; three of them sold within months before the date of revaluation, the subject property did not. The property most clearly similar to Petitioner's property is Tselikis. It is situated exactly as the subject property on the west side of Great Diamond Island with the very same view and only two houses away.

Tselikis sold for \$631,000 in January, 2021. A willing buyer paid \$16.19 per square foot for the land, (once again, this is based on the City assigning 56% of the value of the property to the land) in January, 2021, meaning that is what the land was worth in January, 2021. This is what the subject property land is worth 3 months later--\$16.19 per square foot. There is no basis for the \$19.15 per square foot valuation randomly assigned by Tyler Technologies. Their valuation is in error. The subject property land was worth \$357,621 on April 2021, the date of revaluation. The assessment should be amended to so reflect.

PARID: 083A A009001
FAZIO ENTERPRISES LP

2 MEADOW AVE

1/2

Parcel

Parcel ID	083A A009001
Property Location	2 MEADOW AVE
Unit	
Living Unit	
Land Use Code	19 - AUXILIARY BUILDINGS
	Verify legal use with Inspections Division
Zoning	IR2
Land Area (acreage)	.4764
Land Area (square footage)	20752
Notes	83A-A-9-10 MEADOW AVE 2 GREAT DIAMOND ISLAND 20750 SF
Utilities	2 - PUBLIC WATER

Owners

Owner	FAZIO ENTERPRISES LP
Address	1026 GREEN ST
City, State, Zip	PERKASIE PA 18944
Deed Date	09/14/2020
Book	37233
Page	069

Assessed Values

Land	\$242,700
Building	\$700
Total	\$243,400
Homestead / Veterans Exemption	\$0
Other Exemptions	\$0
Taxable Value	\$243,400

Tax Amount \$.00
(This will display once the final tax rate is set)
The current estimated FY22 tax rate is \$13.49 or 0.01349

To view the current FY21 and prior tax bills online, please [CLICK HERE](#)
(FY22 Tax Bills will be posted and mailed in early September 2021)

Sales History

Date	Price	Grantee	Grantor	Book	Page
09/14/2020	\$250,000	FAZIO ENTERPRISES LP	DAVIS HOWARD &	37233	069
04/01/2002	\$189,000	DAVIS HOWARD &		17548	143
05/12/2000	\$0	STIMPSON KATHERINE		15468	026

Outbuildings

Description	Area/Quantity
RS1-FRAME UTILITY SHED	378

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
------	------	----------	-------	--------------------	-----------------	---------------

2021	\$242,700	\$700	\$243,400	\$0	\$0	\$243,400
2020	\$154,200	\$1,300	\$155,500	\$0	\$0	\$155,500
2019	\$154,200	\$1,300	\$155,500	\$0	\$0	\$155,500
2018	\$154,200	\$1,300	\$155,500	\$0	\$0	\$155,500
2017	\$154,200	\$1,300	\$155,500	\$0	\$0	\$155,500
2016	\$154,200	\$1,300	\$155,500	\$0	\$0	\$155,500
2015	\$154,200	\$1,300	\$155,500	\$0	\$0	\$155,500
2014	\$154,200	\$1,300	\$155,500	\$0	\$0	\$155,500
2013	\$154,200	\$1,300	\$155,500	\$0	\$0	\$155,500
2012	\$154,200	\$1,300	\$155,500	\$0	\$0	\$155,500

FAZIO 2/2

PARID: 083A C001001
TSELIKIS JAMES GREGORY AND MAGGIE ELIZABETH TSELIKIS
JTS

2 WEYMOUTH ST

1/2

Parcel

Parcel ID	083A C001001
Property Location	2 WEYMOUTH ST
Unit	
Living Unit	1
Land Use Code	11 - SINGLE FAMILY
	Verify legal use with the Zoning Office
Zoning	IR2
Land Area (acreage)	.5011
Land Area (square footage)	21828
Notes	B3A-C-1 MEADOW AVE BAY AVE WEYMOUTH ST 2 GR DIA ILS 21830 SF
Utilities	7 - NONE - -

Owners

Owner	TSELIKIS JAMES GREGORY & MAGGIE ELIZABETH TSELIKIS JTS
Address	1408 HAVENHURST DR # 1
City, State, Zip	W HOLLYWOOD CA 90046
Deed Date	01/11/2020
Book	37685
Page	091

Assessed Values

Land	\$405,400
Building	\$320,500
Total	\$725,900
Homestead / Veterans Exemption	\$0
Other Exemptions	\$0
Taxable Value	\$725,900

Tax Amount \$9,429.44
The FY22 tax rate is \$12.99

To view FY22 and prior tax bills online, please [CLICK HERE](#)

Sales History

Date	Price	Grantee	Grantor	Book	Page
01/11/2021	\$631,000	TSELIKIS JAMES GREGORY &	MCCUE JANICE	37685	091
11/06/2008	\$0	MCCUE JANICE	CADY SHEILA A &		
07/03/1980	\$242,500	CADY SHEILA A &		9236	153
04/10/1988	\$80,000			8718	176

Residential

Card	1
Style	OLD STYLE
Year Built	1989
Stories	2
Attic	1 - NONE
Fuel Type	3 - ELECTRIC

TSELIKIS 2/2

Heat System 3 - ELECTRIC
 Heat/AC Type 2 - BASIC
 Fireplaces 1
 Total Rooms 7
 Bedrooms 3
 Full Baths 1
 Half Baths 1
 Basement 1 - NONE
 Basement Garage Spaces
 Finished Basement Area 0
 Basement Rec Room Area
 Unfinished/Cathedral Area
 Living Area 1,728

Outbuildings

Description Area/Quantity
 RS1-FRAME UTILITY SHED 192

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$405,400	\$320,500	\$725,900	\$0	\$0	\$725,900
2020	\$328,300	\$189,400	\$517,700	\$0	\$0	\$517,700
2019	\$328,300	\$189,400	\$517,700	\$0	\$0	\$517,700
2018	\$328,300	\$189,400	\$517,700	\$0	\$0	\$517,700
2017	\$328,300	\$189,400	\$517,700	\$0	\$0	\$517,700
2016	\$328,300	\$189,400	\$517,700	\$0	\$0	\$517,700
2015	\$328,300	\$189,400	\$517,700	\$0	\$0	\$517,700
2014	\$328,300	\$189,400	\$517,700	\$0	\$0	\$517,700
2013	\$328,300	\$189,400	\$517,700	\$0	\$0	\$517,700
2012	\$328,300	\$189,400	\$517,700	\$0	\$0	\$517,700

PARID: 083A B001001
DE WOLF BUCKMASTER AND ROSEMARY H RATCLIFF JTS

36 MEADOW AVE

Parcel

Parcel ID 083A B001001
Property Location 36 MEADOW AVE
Unit
Living Unit 1
Land Use Code 11 - SINGLE FAMILY
Verify legal use with the Zoning Office
Zoning IR2
Land Area (acreage) .5103
Land Area (square footage) 22229
Notes 83A-B-1-6 BAY AVE
PROCTOR ST MEADOW AVE 36
GREAT DIAMOND ISLAND
22230 SF
Utilities 6 - SEPTIC
6 - WELL
-

Owners

Owner DE WOLF BUCKMASTER &
ROSEMARY H RATCLIFF JTS
Address 107 STATE ST
City, State, Zip SARATOGA SPRINGS NY 12866
Deed Date 09/25/2020
Book 37239
Page 102

Assessed Values

Land \$406,200
Building \$495,100
Total \$901,300
Homestead / Veterans Exemption \$0
Other Exemptions \$0
Taxable Value \$901,300

Tax Amount \$11,707.89
The FY22 tax rate is \$12.99

To view FY22 and prior tax bills online, please [CLICK HERE](#)

Sales History

Date	Price	Grantee	Grantor	Book	Page
09/25/2020	\$900,000	DE WOLF BUCKMASTER &	HUNSICKER CALVIN &	37239	102
12/17/2016	\$742,000	HUNSICKER CALVIN &	MCANDREW ROBERT R ETAL JTS	32801	013
09/22/1997	\$62,000	MCANDREW ROBERT R ETAL JTS	NEWMAN THOMAS C & LORILEE A NEWMAN	13335	003
03/28/1990	\$0	HAGGE CYRUS Y	NEWMAN THOMAS C & LORILEE A NEWMAN	9123	067
04/27/1987	\$150,000			7745	248

Residential

Card 1
Style CAPE
Year Built 2007
Stories 1.7
Attic 1 - NONE
Fuel Type 4 - OIL

DE Wolf 7/2

Heat System	4 - HOT WATER
Heat/AC Type	2 - BASIC
Fireplaces	1
Total Rooms	7
Bedrooms	4
Full Baths	3
Half Baths	1
Basement	1 - NONE
Basement Garage Spaces	
Finished Basement Area	0
Basement Rec Room Area	
Unfinished/Cathedral Area	
Living Area	2,718

Outbuildings

Description	Area/Quantity
RS1-FRAME UTILITY SHED	160

Assessment History

Year	Land	Building	Total	Standard Exemption	Other Exemption	Taxable Value
2021	\$408,200	\$495,100	\$901,300	\$0	\$0	\$901,300
2020	\$328,600	\$346,400	\$675,000	\$0	\$0	\$675,000
2019	\$328,600	\$346,400	\$675,000	\$0	\$0	\$675,000
2018	\$328,600	\$346,400	\$675,000	\$0	\$0	\$675,000
2017	\$328,600	\$346,400	\$675,000	\$0	\$0	\$675,000
2016	\$328,600	\$346,400	\$675,000	\$0	\$0	\$675,000
2015	\$328,600	\$346,400	\$675,000	\$0	\$0	\$675,000
2014	\$328,600	\$346,400	\$675,000	\$0	\$0	\$675,000
2013	\$328,600	\$346,400	\$675,000	\$0	\$0	\$675,000
2012	\$328,600	\$346,400	\$675,000	\$0	\$0	\$675,000

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

City of
portland



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

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

City of
portland



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

April 27, 2026

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

RECEIVED

MAY 01 2026

Assessors Dept, Portland, ME

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 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

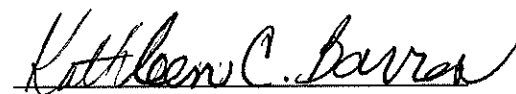
had arranged for a neighbor to show you the property. I also followed up with a phone call on February 3, 2026 in which I spoke to you personally. You told me in that phone call that a Mr. Jim Merrill would be contacting me to inspect the cottage.

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,

A handwritten signature in cursive script that reads "Kathleen C. Barron". The signature is written in dark ink and is positioned above the printed name.

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

etwohiq@towapark.
com

207 770 7313

Ex 7

BARRON/KATHLEEN COLL

DLXXXXXX6711

BAQQA0FL
FLIGHT DATE CLASS ORIGIN
DL3711 19MAY C DETROIT
OPERATED BY FIRST DESTINATION
SKYMEST DBA DELTA CNX PORTLAND

DEPARTURE GATE - SEE AIRPORT MONITORS

BOARDING PASS
SKY PRIORITY

2 006 2414590951 5
HN93FR

DEPARTS
211P
BRD TIME
141P

SEAT

3D

ZONE 1

BOARDING PASS
SKY PRIORITY
BARRON/KATHLEEN COLL

DLXXXXXX6711

FLIGHT DATE
DL3711 19MAY
ORIGIN

DETROIT
DESTINATION

PORTLAND

OPERATED BY SKYMEST DBA DELTA CNX
A DELTA CONNECTION CARRIER

SEAT

3D

ZONE 1



PHX22E235/KC

BARRON/KATHLEEN COLL

DLXXXXXX6711

BAQQA0FL
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

DEPARTS
610A
BRD TIME
530A

SEAT

3D

ZONE 1

BOARDING PASS
SKY PRIORITY
BARRON/KATHLEEN COLL

DLXXXXXX6711

FLIGHT DATE
DL947 19MAY
ORIGIN

PHOENIX
DESTINATION

DETROIT

OPERATED BY DELTA AIR LINES INC

SEAT

3D

ZONE 1



Page 109 PHX22E235/KC

EX 8



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

Rene
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 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 for details.

If you have any questions, please feel free to contact our Customer Service center at (207) 761-8310 or 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

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 Web: www.pwd.org



Situs : 108 CRESCENT AVE

Parcel ID: 083B G007001

Class: SEASONAL

Card: 1 of 1

Printed: July 23, 2026

CURRENT OWNER

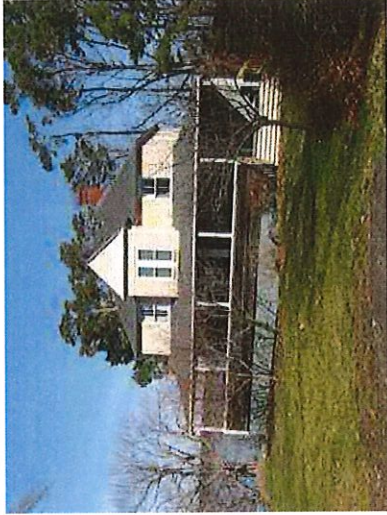
HORAN JOHN JOSEPH &
SUZANNE KEATING HORAN JTS
320 S OCEAN BLVD # H
DELRAY BEACH FL 33483

GENERAL INFORMATION

Living Units 1
Neighborhood 1001
Alternate ID 14284
Vol / Pg 40475/217
District 16
Zoning IR2
Class RI

Property Notes

83B-G-7-8-9
CRESCENT AVE 108
TRELAWNY ST BAY AVE
GR DIA ISLAND 33628 SF



Land Information

Type	Size	Influence Factors	Influence %	Value
Primary	SF	33,628	-25	531,930

Total Acres: .772
Spot:

Location:

Entrance Information

Date	ID	Entry Code	Source
07/19/89	JS	No One At Home	Other

Assessment Information

Assessed	Appraised	Cost	Income	Market
Land 531,900	531,900	531,900	0	0
Building 391,700	391,700	391,700	0	0
Total 923,600	923,600	923,600	0	0

Manual Override Reason

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

Permit Information

Date Issued	Number	Price	Purpose	% Complete
-------------	--------	-------	---------	------------

Sales/Ownership History

Transfer Date	Price	Type	Validity
11/09/23	975,000	Land & Building	Valid Sale
09/09/16		Land & Building	Relative Sale
10/21/03			
04/10/67			

Deed Reference	Deed Type	Grantee
40475/217		HORAN JOHN JOSEPH & CHASSON ERIC JOSEPH & CHAISSON LOLA & HURLEY FRANK E &
33429/331		
20428/104		
2992/416		

EXHIBIT 9

EXHIBIT 10

PARCEL ID	ADRNO	LOCATION	LOT ACRES	SALE DATE	SALE PRICE	ASSESSMENT
084 N020001	52	OAK AVE	0.1395	4/28/2023	\$325,000	\$461,800
087 I1021001	7	UPPER A ST	0.1356	10/13/2023	\$360,000	\$332,100
087 I005001	112	PLEASANT AVE PI	0.112	4/12/2023	\$430,000	\$445,900
092 E018001	621	ISLAND AVE	0.091	9/12/2023	\$436,420	\$490,800
092 F049001	20	KNICKERBOCKER LN	0.1303	7/24/2024	\$500,000	\$464,500
084 N033001	18	HADLOCK COVE	0.0951	10/16/2024	\$850,000	\$816,900
083B G007001	108	CRESCENT AVE	0.772	11/9/2023	\$975,000	\$923,600
091 M003001	835	SEASHORE AVE	0.4936	6/28/2023	\$1,220,000	\$1,262,900

Parcel ID: 083A A005001

083A A005001 

Q BARRON KATHLEEN C & PETER T DEDYCH 28 MEADOW AVE

2026

 Add Record Copy From

Simple Company

 Adv. Copy Deactivate Split Parcel

Rechts

 Save

te


Quick View Print Reports
& Photos Quick Links[illegible]

ADD INSERT MODIFY DELETE ▲ ▼

#	Code	Stat.	Comment
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1 OT: ... FY226 DEEMED DENIED

2 OT: ... 5/19/26: REVIEWED PRC IN FIELD-ALL CORRECT. TOOK SEVERAL PHOTOS. WINDOW INSPECTI

JMERRILL 05/19/2026 02:19 PM

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