Board of Assessment Review
Tuesday, August 4, 2026, 9:00 AM
Meeting Minutes

Eric Larsson, Chair
Dale Knapp
Lee Lowry

The meeting convened at 9:13 a.m. on August 4, 2026 in Room 24 at Portland City Hall, 389 Congress Street, Portland, Maine.

Attendees: Board members Eric Larsson, Chair, Dale Knapp, Attorney Stephen Wagner representing the board, City Assessor Elisa Marr, Attorney for the city Michael Goldman, appellants Kathleen Barron and Peter Dedych, and board assistant Annie James.

No members of the public attended. Board attendance was taken by roll call. Board member Lee Lowry was not present.

Approve the Minutes of the July 30, 2026 Board of Assessment Review Meeting

Board Chair Larsson moved to approve the minutes of the July 30, 2026 Board of Assessment Review Meeting. Board member Dale Knapp seconded the motion, which was approved by a roll call vote of (2-0).

Continuation of Appeal of Assessment of 28 Meadow Avenue, 083A A005001, Owners Kathleen Barron and Peter Dedych

Board Chair Larsson opened the continuation of the appeal of the assessment of 28 Meadow Avenue, 083A A005001. Board Chair Larsson moved to find the Board had jurisdiction and Board member Knapp seconded, which was approved by a roll call vote of (2-0). The following individuals spoke: Eric Larsson, Attorney Goldman, Attorney Wagner.

Board Chair Larsson reviewed the meeting agenda and the submitted materials. Attorney Goldman requested that Assessor's Exhibit 13 be added to the agenda packet materials. There were no objections to that request or to any of the submitted materials. The following individuals spoke: Eric Larsson, Attorney Goldman.

Owners Kathleen Barron and Peter Dedych presented their argument and, when finished, answered questions. The following individuals spoke: Kathleen Barron, Attorney Goldman,

Peter Dedych, Eric Larsson, Dale Knapp.
The following Exhibits were displayed on the screen: Applicant's Exhibit 1, Assessor's Exhibits, 9, 5. Kathleen Barron distributed printed color copies of photographs provided in Applicant's Exhibit 1 to the Board.

Board Chair Larsson invited the Assessors to present their response, and when finished, answered questions. The following individuals spoke: Attorney Goldman, Elisa Marr, Kathleen Barron, Dale Knapp, Eric Larsson.
The following Exhibits were displayed on the screen: Assessor's Exhibit 1, Assessor's Response.

Board Chair Larsson invited the appellant to close their argument. The following individuals spoke: Kathleen Barron.
The following Exhibits were displayed on the screen: Assessor's Response.

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: Kathleen Barron.

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

A break was called at 10:36 a.m.

The meeting resumed at 10:43 a.m.

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

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

Board Chair Larsson moved to deny the appeal based on the finding that the Applicant did not meet their burden under Maine Law 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 (2-0).

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

Kathleen Barron and Peter Dedych departed the meeting at 11:05 a.m.

Board member Knapp motioned to authorize the Board's Attorney to prepare a written decision to be reviewed and signed within 10 days. Board Chair Larsson seconded the motion, which passed by a roll call vote of (2-0).

Elisa Marr and Michael Goldman departed the meeting at 11:06 a.m.

New Business (If Necessary)

The Board discussed upcoming term expirations. The following individuals spoke: Annie James, Dale Knapp, Eric Larsson.

Adjournment

Board Chair Larsson moved and Board member Knapp seconded the motion to adjourn, which passed by a roll call vote of (2-0). The meeting concluded at 11:09 a.m.