



Board of Assessment Review

Monday, August 17, 2026, 1:00 PM

Meeting Minutes

Eric Larsson, Chair
Dale Knapp
Lee Lowry
Samuel Rains, Alternate

The meeting convened at 1:01 p.m. on August 17, 2026 in Room 24 at Portland City Hall, 389 Congress Street, Portland, Maine.

Attendees: Board members Eric Larsson, Chair, Dale Knapp, Lee Lowry, Samuel Rains, Attorney Jonathan Hunter representing the board, City Assessor Elisa Marr, Attorney for the city Michael Goldman, appellant John Harris, and board assistant Annie James.

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

Approve the Minutes of the August 4, 2026 Board of Assessment Review Meeting

Board Chair Larsson moved to approve the minutes of the August 4, 2026 Board of Assessment Review Meeting. Board member Knapp seconded the motion, which was approved by a roll call vote of (3-0).

Appeal of Assessment of 1 Bay Avenue, CBL: 083A R001001, Owners Peter & Diana Harris, Filed by John J. Harris Trustee & Authorized Representative

Board Chair Larsson opened the appeal of the assessment of 1 Bay Avenue, CBL: 083A R001001. Board Chair Larsson discussed the role of the Board's members and alternates, introduced the parties, and reviewed the meeting's agenda. Board Chair Larsson moved to find the Board had jurisdiction and Board member Lowry seconded, which was approved by a roll call vote of (3-0). The following individuals spoke: Eric Larsson, Annie James, Attorney Hunter, Samuel Rains, Attorney Goldman, John Harris.

Samuel Rains departed the meeting at 1:06 p.m.

Board Chair Larsson reviewed the meeting agenda and the submitted materials. There were no objections to the submitted materials. John Harris requested to submit additional material, and distributed paper copies to the Assessor, who reviewed and had no objections to the submission of the additional materials. Board Chair Larsson moved to accept the additional materials to the

record, which was seconded by Lee Lowry and passed by a roll call vote of (3-0). Paper copies of the additional materials were submitted to the Board. The following individuals spoke: Eric Larsson, John Harris, Attorney Goldman, Attorney Hunter.

Board Chair Larsson invited the appellant to present their argument. John Harris, representing the appellant, presented his argument, and, when finished, answered questions. During his presentation, John Harris distributed paper copies of the City's parcel viewer, which Board member Lowry moved to admit as appellant's Exhibit C into the official record. Board Chair Larsson seconded the motion, which was passed by a roll call vote of (3-0). The following individuals spoke: John Harris, Eric Larsson, Attorney Goldman, Attorney Hunter, Annie James, Lee Lowry, Dale Knapp.

The following Exhibits were displayed on the screen: Assessor's Exhibit 5, 9.

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

The following Exhibits were displayed on the screen: Assessor's Exhibit 1, the Assessor's Response, Assessor's Exhibits 7, 9, 8, Appellant's Exhibit B.

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

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

Board Chair Larsson invited the appellant to rebut. The following individuals spoke: John Harris.

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

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, Lee Lowry, Dale Knapp, Attorney Hunter.

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

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

Elisa Marr departed at 2:36 p.m.

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

New Business (If Necessary)

The Board discussed upcoming schedule. The following individuals spoke: Eric Larsson, Annie James.

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 2:58 p.m.