

**TOWN OF WEST BATH**  
**Board of Assessment Review (BAR)**  
**Appeal Hearing Decision**

Subject of Appeal: Residential land and dwelling located at  
5 Broad Cove RD and identified as town  
Tax Map R05 Lot 003-5 (AC#1191) -  
Subject owned by Kai Yu and Terri Chau

Jurisdiction of West Bath BAR to hear and decide appeal:

- The taxpayer filed a written application for abatement to the proper body within the 36 MRSA 841 deadline.
- The elected assessors responded within the 36 MRSA 842 deadline.
- The tax payer was properly informed of denial of the request.
- The taxpayer filed a timely appeal of denial under 36 MRSA 843.

Preliminary requirements for filing appeal were understood as having been met.

Date of Site View: Saturday, January 19, 2008  
Location of Site View: 5 Broad Cove Road, including interior view  
Site View Attending: Terri Chau, Appellant  
Ronald Beal, West Bath Assessing Agent  
Juanita Wilson-Hennessey, BAR Chair  
Richard Totten, BAR  
Paul Mateosian, BAR  
James Williams (Alternate), BAR

Date of Hearing: Saturday, January 26, 2008  
Location of Hearing: West Bath Town Hall Lower Level  
Hearing Participants: Terri Chau, Appellant  
Ronald Beal, West Bath Assessing Agent  
Rob Tozier, Vision Appraisal Technologies  
Juanita Wilson-Hennessey, BAR Chair  
Richard Totten, BAR Secretary  
James Williams, BAR (Alternate appointed to act  
in absence of Paul Mateosian, Regular)  
(Susan Look, BAR Recording Secretary)

Exhibits:  
Appellant Submittal: Appeal Application received 11-21-2007  
Maine Office of GIS print-out of neighborhood (2 pgs)

Town Submittal: Application for Abatement received 10-04-07  
Notice of Partial Abatement Decision dated 10-15-07  
Excerpt Selectmen Special Meeting Minutes 10-15-07  
Assessing Property Card  
Tax Map R-5

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*Continued re: Tax Map R05 Lot 003-5 (AC#1191)*

Summary of Findings of Fact:

- Appellant and Town mutually agreed that the aggregate value of the property as currently assessed after partial abatement granted is \$828,800.00.
- Appellant clarified further abatement sought is to lower assessed value to \$674,000.00 (seeking further reduction of \$154,800.00).
- Neither party (appellant and town) was represented by counsel.
- The assessors' agent and the revaluation firm project manager discussed general information regarding assessment of like kind properties and similar sales. The town did not present any specific comparable sales to demonstrate fair market value based on arms length transactions.
- The appellant stated that methodology developed during the recent town wide revaluation is flawed when applied to tidal properties because the amount of time the tide remains out is insufficiently quantified. The appellant discussed four neighboring properties, one of which was a comparable sale occurring 06-28-2004 for \$780,000.00 at 110 Broad Cove RD.
- The primary argument by the appellant is that her tidal land value is too high in comparison to neighbors' tidal land values based on her comparative analysis of the period of time available for access to deep water in the tidal cove.
- The town states that a uniform methodology has been applied to all properties and that the assessed value of the appellant's property is in accordance with just value.

Decision:

The Board of Assessment Review deliberated and concluded that the appellant failed to meet the burden of presenting compelling evidence that the assessment is so flawed that it should be deemed manifestly wrong. Accordingly, it was the unanimous vote of the Board of Assessment Review to deny the appeal.

On this 1st day of February 2008  
Respectfully submitted,

Juanita C. Wilson Hennessey  
West Bath Board of Assessment Review - Chair

***NOTE: Title 36 M.R.S.A. 843 states that the decision of a local Board of Assessment Review may be appealed by either party directly to Superior Court in accordance with Rule 80B of the Maine Rules of Civil Procedure. Appeal must be filed within 30 days of the date of the vote on the original decision and this time period may be extended by the court upon motion for good cause shown.***