

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

Subject of Appeal: Waterfront land with seasonal dwelling located at 91 Kings Point RD and identified as Tax Map U13 Lot 006 (AC#984). Subject owned by Lloyd Coombs, JR and Richard Coombs.

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: Thursday, April 24, 2008
Location of Site View: 91 Kings Point Road, exterior and interior view
Site View Attending: Lloyd F Coombs, JR, Appellant
Richard A Coombs, Appellant
Juanita Wilson-Hennessey, BAR Chair
Richard Totten, BAR
Paul Mateosian, BAR

Date of Hearing: Thursday, April 24, 2008
Location of Hearing: West Bath Town Hall Lower Level
Hearing Participants: Lloyd F Coombs, JR, Appellant
Richard A Coombs, Appellant
Ronald Beal, West Bath Assessing Agent
Robert Tozier, Vision Appraisal Technologies
(via audio teleconference)
Juanita Wilson-Hennessey, BAR Chair
Richard Totten, BAR Secretary
Paul Mateosian, BAR
(Susan Look, BAR Recording Secretary)

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Exhibits:

Appellant Submittal:

Appeal Application received 03-07-08
Explanatory text attachment to Appeal - (3) pgs
Graphic attachment to Appeal w/ 2 comps - (2) pgs
Subject Town Tax Map U-13
Comparable open market sales <\$300K - (2) pgs
Vision download dated 03-14-08 - (2) pgs w/attch'd:
MREIS #752830 sold print - 37 Susans LN
MREIS #724231 sold print - 84 Kings Point RD
MREIS #756885 sold print - 83 Kings Point RD
MREIS #772211 sold print - 42 Rosedale RD
Vision Appraisal Definition of Deep Water & Good Site
Town of West Bath Sales 04-01-05 to 03-31-07 -
Qualified & Unqualified - (7) pg spreadsheet

Town Submittal:

Application for Abatement received 12-13-07
Undated / unsigned memo recommending denial
Excerpt from Minutes Selectmen Meeting 02-11-08
Abatement Denial Notice of Decision dated 01-23-08
Assessing Property Card for Subject M-U13 L-006
Written summary (5) Comparable Sales - (2) pgs
Assessing Property Cards for Comparables Sales:
Map U14 Lot 007 (land & dwelling)
Map U13 Lot 022A (land & dwelling)
Map R03 Lot 044 (land & seasonal dwelling)
Map U24 Lot 017 (land & seasonal dwelling)
Map U24 Lot 007 (land & dwelling)
Town Tax Maps: U-14; U-13; R-3; U-24
Oral data (1) Comparable Sale:
Map U27 Lot 024 (land & dwelling)
Town Tax Map U-27 viewed / copy not submitted

Summary of Findings of Fact:

- Appellant and Town mutually agreed that the aggregate value of the real estate as currently assessed is \$316,100.00.
- Appellant confirmed abatement sought to lower assessed value to \$242,205.00.
- Neither party (appellant and town) was represented by legal counsel.

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Summary of Findings of Fact (continued):

- The revaluation firm project manager Rob Tozier orally presented and discussed the written summary of five comparable sales:
 - M-U14 L-007: 11 Cottage LN 0.52 acre sold 11-30-06 for \$339K
and assessed at \$334.7K;
 - M-U13 L-022-A: 42 Rosedale RD 0.15 acre sold 06-01-06 for \$250K
renovated and assessed at \$348K;
 - M-R03 L-044: 174 Hill RD 0.75 acre sold 07-31-06 for \$240K
and assessed at \$246.5K;
 - M-U24 L-017: 66 Westside DR 0.3 acre sold 05-25-06 for \$460K
and assessed at \$410.8K;
 - M-U24 L-007: 26 Birchwood LN 0.24 acre sold 11-21-05 for \$440K
and assessed at \$461.3K.

Ron Tozier stated that 11 Cottage Lane is the strongest comparable.

- The town's assessing agent, Ron Beal orally entered a 6th comparable sale:
 - M-U27 L-024: 10 Bruce Byway (unstated size) sold 01-13-2006 for \$355K.
- The appellants divided their presentation in to an oral presentation by Lloyd Coombs and a comparable sale data presentation by Richard Coombs.
- Lloyd Coombs referred to the appellants' text attachment to their Appeal Application, describing the subject property and the recent sales of two nearly adjacent properties at 83 Kings Point Road and 84 Kings Point Road.
- Lloyd Coombs emphasized that the subject cottage is 100 years old and is suitable primarily for family day trips rather than extended seasonal stay. The driven well is shared by deeded easement with an abutter and is described as having a marginal flow rate. The septic system is stated to be satisfactory for seasonal usage, only. The deep water channel is accessed by a 90' ramp to a dock that require annual winter storage.
- Lloyd Coombs expressed concern that sale of the two neighboring properties occurred after open market exposure but were excluded from the sales used by Vision Appraisal Technologies during the development of land cost schedules used as basis for the recent town-wide revaluation. After the elected Assessors' review of the Appellants' initial abatement request the Appellants were told that the elected Assessors could not justify the exclusion of the two sales:
 - M-U13 L-009 & 009-A: 83 Kings Point RD 0.23 acre sold 08-28-06 for \$220K
and is assessed at \$226.8K;
 - M-U13 L-003: 84 Kings Point RD 0.32 acre sold 04-05-05 for \$255K
and is assessed at \$336.1K.

Unlike the subject, both sold properties are physically usable year-round.

- Richard Coombs continued the Appellants' presentation by further discussing the two Kings Point Road sales and by also presenting two additional open market sales listed and sold for less than \$300,000 that were also excluded from Vision's pool of analyzed sales:
 - M-U22 L-013: 37 Susan LN 0.13 acre sold 09-23-05 for \$230K
and assessed at unknown value;
 - M-U13 L-022-A: 42 Rosedale RD 0.15 acre sold 06-01-06 for \$250K
renovated and assessed at \$348.K.

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Decision:

The Board of Assessment Review deliberated and concluded that the Appellants met the burden of presenting compelling evidence that the assessment is so flawed that it should be deemed manifestly wrong, rather than merely imperfect. The Board of Assessment Review interprets known Maine Supreme Court decisions as implying a just value may be deemed manifestly wrong when the assessed value exceeds the subject's demonstrated fair market value by a greater than 10% discrepancy.

The Board noted that an independent Uniform Residential Appraisal Report would have presented a clearer summary, but found the comparable sales data presented by appellant Richard Coombs, Realtor to contain sufficient market detail to be the basis of the Board's final conclusion of just value. The difference between the fair market value indicated by the presented sold data and the subject's current assessed value exceeded the BAR's 10% value range considered to be imperfect but reasonable.

It was agreed by the BAR members that the town's assessing methodology had been uniformly applied and any basis for possible abatement was linked strictly to the subject property's unique features.

The BAR discussed the variables that influenced the subject's value, including the 100+- year old cottage's antiquated nature of construction; lack of typical functional amenities such as insulation and central heat; current structural condition including marginal well / septic and limited parking availability on the less than 1/10th acre lot. The subject was compared to the nine comparable sales presented within the exhibits entered in to testimony by the town and by the appellants. The BAR noted that the only comparable sale presented by both town and by appellant was 42 Rosedale Road (M-U13 L-22A / MREIS#772211). The common comparable is a 0.15 acre deep water lot improved with a 1973 ranch on a daylight basement, containing amenities such as central FHA heat, a fireplace and conventional well / septic. The common comparable also suffers limited parking and at time of sale exhibited deferred maintenance. The sole commonly submitted comparable property sold on 06-01-2006 for \$250,000.00.

Accordingly, it was the unanimous vote of the Board of Assessment Review to grant a partial abatement of \$34,200.00 in response to the appellants' requested abatement of \$73,895.00. The just value of the subject property on April 1, 2007 as determined by the BAR was the aggregate value of \$281,900.00.

On this 17th day of May 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.