

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

Subject of Appeal: Residential land and dwelling located at
131 Loop RD and identified as town
Tax Map U25 Lot 017 (Ac #752) -
Subject owned by Ira Eustace & Mary Jane Parry
and Douglas M Parry
Owners Appealing: Ira E and Mary Jane Parry

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: 131 Loop Road, including interior view
Site View Attending: Ira Parry, 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: Ira Parry, 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)

TOWN OF WEST BATH
Board of Assessment Review (BAR)
Appeal Hearing Decision
Continued re: Tax Map U25 Lot 017 (AC#752)

Exhibits:

Appellant Submittal:

Appeal Application received 12-21-2007
Correspondence dated 11-15-07 from Parry to Town
Vision Technology Valuation Methodology (1 pg)
Notice of Abatement Decision dated 10-22-07
Abatement Application w/ attachment dated 09-19-07
URAR dated 08-17-07 for USAA Federal Savings Bank
MREIS prints dated 09-17-07 for 3 Comparable Sales
MREIS Agent Gallery print dated 08-13-06
MREIS Comparative Homes print dated 05-16-05
Correspondence dated 01-09-08 from Parry to BAR
 w/Attachment (1) – 4 pages from Vision text
 w/Attachment (2) – 2 pages Town Site Indexes
 1 page Town Tax Map U25
 w/Attachment (3) - 3 photographs
MREIS Agent Gallery prints dated 01-08-08 displaying
 six sold seasonal cottages located in West Bath
Email dated 01-25-08 from Town to Parry – sale data

Town Submittal:

Application for Abatement received 09-29-07
Notice of Assessors' review on 10-15-07 agenda
Excerpt Selectmen Special Meeting Minutes 10-15-07
Excerpt Selectmen Special Meeting Minutes 10-22-07
Notice of Abatement Denial Decision dated 10-22-07
Correspondence dated 11-15-07 from Parry to Town
Correspondence dated 12-20-07 from Town to Parry
Email chain dated 01-02 & 01-04 from Town to Parry
Correspondence dated 01-03-08 from Parry to Town
Correspondence dated 01-07-08 from Parry to Town
Email chain dated 01-02 thru -04 from Town / Parry
Correspondence dated 01-15-08 from Parry to Town
Assessing Property Card
Tax Map R-5
West Bath Vacant Land Sales; Land Curve; NM2 Sales

TOWN OF WEST BATH
Board of Assessment Review (BAR)
Appeal Hearing Decision
Continued re: Tax Map U25 Lot 017 (AC#752)

Summary of Findings of Fact:

- Appellant and Town mutually agreed that the aggregate value of the property as currently assessed is \$717,900.00.
- Appellant stated abatement sought to set assessed value at \$624,500.00. Appellant clarified that on appeal the reduction sought is increased to \$93,400.00 from the initial abatement sought and denied in the amount of \$67,900.00.
- 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. In addition to the 10 vacant land sales and three residential sales displayed on the town's written submittal sheet, two additional residential sales were orally presented: 566 Birch Point Road (M-U25 L-13) sold 04-13-07 for \$930,000.00 and 57 Queen Anne Way (M-R06 L-41) sold 05-24-07 for \$1,050,000.00.
- The appellant stated that his real estate is over-valued as compared to neighboring properties. In addition to the twelve written exhibits submitted to the record, the Appellant also presented for view at the hearing a land survey dated 1973 (not recorded) and a Casco Bay Nautical Chart (not numbered).
- The primary argument by the appellant is that the property has greater view restrictions than neighbors' dwellings that were constructed decades prior to the land use restrictions in existence at the time his former residence was built in 1975. The appellant also states his waterfront is inferior in width and usage.
- The property was listed for sale from September 2006 to August 2007 by a local real estate firm. According to appellant's sworn testimony the agency showed the property only a few times to potential buyers and was unable to produce any offers to purchase. The asking price started at \$759,000; was reduced to \$695,000 and then rose again to ask \$736,000. The property was withdrawn from the market in August 2007 to comply with the owners' desire to gain secondary market financing. The listing Realtor was not present to testify regarding the property's irregular marketing history.
- The appellant testified that the property was withdrawn from the market when his son contemplated purchase. The URAR fee appraisal effective 08-17-07 was submitted to the record as an exhibit. The report's final reconciled opinion of value was \$540,000 but the appellant stated that the property is worth more than the value used to secure secondary market lending, and that he would not sell the property for less than \$650,000. Other discrepancies in the report were also discussed without the appellant being able to offer explanation: the appraiser states within the report that the property had not been offered for sale when in fact it had, and the appraiser acknowledges using comparable sales that required value adjustments exceeding secondary market guidelines without further explaining the elimination of alternate available sales. The fee appraiser was not present to testify regarding the report's irregularities.
- The town noted that the appellants' recent sales displayed on submitted exhibit titled "MREIS Agent Gallery dated 01-08-08" reflect sales of seasonal cottages rather than residential homes. The town stated 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.

TOWN OF WEST BATH
Board of Assessment Review (BAR)
Appeal Hearing Decision
Continued re: Tax Map U25 Lot 017 (AC#752)

Decision:

The Board of Assessment Review deliberated and by a vote of 2 -1 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 decision 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.