

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

Subject of Appeal: Residential land and seasonal dwellings located at
826 Fosters Point RD and identified as town
Tax Map U17 Lot 010A (AC#917)
Tax Map U17 Lot 010 (AC# unknown)
Tax Map U17 Lot 008 (AC# unknown) -
Subjects owned by James and Clara Purington *

*Note: Appellants granted written authorization dated 01-11-07 to Steven A Winter of West Bath to represent them in tax abatement hearings for TY-2007/08.

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: 826 Fosters Point Road, including interior view
Site View Attending: Steven Winter, Appellants' Representative
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: Steven Winter, Appellants' Representative
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 12-14-07
Purington Assessment Worksheet 12-13-07
Purington Assessment Worksheet Revised as of 01-26

Town Submittal: Applications for Abatement dated 09-21-07 (3 total) -
Labeled "10A"; "10" and "8"
Excerpt Selectmen Special Meeting Minutes 10-15-07
Notice of Partial Abatement Decision dated 10-15-07
Assessing Property Card for "10A"
Tax Map R-5

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Summary of Findings of Fact:

- Appellant and Town mutually agreed that the aggregate value of the real estate as currently assessed is as three separately taxed parcels described below:
 - Subject identified as "10A" has aggregate value of \$355,700.00;
 - Subject identified as "10" has aggregate value of \$336,400;
 - Subject identified as "8" has aggregate value of \$337,100.
- It was further mutually agreed that the three seasonal dwellings share a single private septic system and a common parking area across the private road.
- Appellant clarified abatements sought are to lower assessed value for each to:
 - Subject identified as "10A" to aggregate value of \$261,400.00;
 - Subject identified as "10" is aggregate value of \$241,500;
 - Subject identified as "8" is aggregate value of \$239,700.
- Neither party (appellant and town) was represented by counsel.
- The assessors' agent and the revaluation firm project manager orally presented in to evidence the sale of the adjacent property identified as 832 Fosters Point Road that sold 05-15-06 for \$435,000. The town did not present any other comparable sales to demonstrate fair market value based on arms length transactions.
- The appellants' representative stated that methodology developed during the recent town wide revaluation is flawed when applied to seasonal properties with antiquated construction features that have limited improvement potential as the result of modern shore land zoning land use restrictions. The appellants' authorized representative stated that the sole sale submitted by the town was not comparable because the sold property's existing amenities significantly exceed the subjects' potential to gain legal permission to develop similar amenities.
- The primary argument by the appellant was centered on discussion of five sold seasonal properties similar to the subject. All comparables' sold values were verified by town to be less than current assessed values.
- In response to questions from the BAR Chair, the revaluation project manager rated the five sales under discussion in order of weakest to strongest similarity to the subject. The sale of 103 Rock Haven on 03-02-07 for \$210,000 (currently assessed at \$334,200) was rated as the most comparable to the subject. The sale of 174 Hill Road on 07-31-06 for \$240,000 (currently assessed at \$246,500) was rated as the least comparable to the subject.
- The town's assessing agent cautioned that the sale at 103 Rock Haven may have occurred under some financial duress, but when asked by the Chair whether he had struck the sale as unusable from his Maine Revenue Services annual sales audit he answered that he was uncertain.
- The town also re-stated that a uniform methodology has been applied to all properties and that the assessed value of the appellants' properties are in accordance with just value.

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Decision:

The Board of Assessment Review deliberated and concluded that the appellants through their authorized representative had met the burden of presenting compelling evidence that the assessment is so flawed that it should be deemed manifestly wrong. In addition, the appellants' representative had presented sufficient comparable sold detail to enable the Board of Assessment Review to independently calculate a just value for each of the seasonal properties under appeal.

Accordingly, it was the unanimous vote of the Board of Assessment Review to grant the appeals as follows:

- 1] Subject identified as "10A" to be granted the full requested abatement of \$94,300.00 to the resulting aggregate value of \$261,400.00;
- 2] Subject identified as "10" to be granted the full requested abatement of \$94,900.00 to the resulting aggregate assessed value of \$241,500;
- 3] Subject identified as "8" to be granted the partial requested abatement of \$48,700.00 to the resulting aggregate assessed value of \$288,400.

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.