

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

Subject of Appeal: Undeveloped residential land located at  
Saw Mill Road and identified as town  
Tax Map R06 Lot 008 (AC#1453)  
Owned by Ralph W and Judith L Williams

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: (land, only) Saw Mill Road  
Site View Attending: Ralph Williams, 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: Ralph Williams, Appellant  
Ronald Beal, West Bath Assessing Agent  
Rob Tozier, Vision Appraisal Technologies  
Juanita Wilson-Hennessey, BAR Chair  
Richard Totten, BAR  
James Williams, BAR (Alternate acting  
in absence of Paul Mateosian, Regular)  
(Susan Look, BAR Recording Secretary)

Questions from Public: Steve Winter, West Bath Resident

Exhibits:

Appellant Submittal: Appeal Application received 01-04-2008

Town Submittal: Application for Abatement dated 10-16-07  
Excerpt Selectmen Special Meeting Minutes 12-07-08  
Notice of Denial Decision dated 12-12-07  
Assessing Property Card  
Tax Map R-6

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*Continued re:* Tax Map R06 Lot 008 (AC#1453)

Summary of Findings of Fact:

- Appellant and Town mutually agreed that the current aggregate assessed value of the property is \$96,100.00.
- Appellant stated abatement sought to reduce value to \$40,000.00+- (seeking reduction of \$56,100.00).
- 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 a sale of a neighboring property.
- The appellant stated that he views the 10+- acres on Winnegance Lake to be unbuildable due to topography and some wet lands. The appellant did not present any comparable sales to demonstrate fair market value based verified arms length transactions.
- 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 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.***