

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

Date of Site View and Hearing: October 31, 2005

Site View (4:00 PM): at 118 Campbells Pond Road
Attending: Ralph and Judith Williams, Appellants
Orville Ranger, Appellant Attorney
Roger Therriault, Municipal Attorney
Juanita Wilson-Hennessey, James Williams
and Paul Mateosian, BAR

Hearing (5:00 PM): at West Bath Town Hall Lower Level
Participants: Ralph Williams, Appellant
Orville Ranger, Appellant's Attorney
Ronald Beal, West Bath Assessors' Agent
Roger Therriault, Municipal Attorney
Juanita Wilson-Hennessey, BAR Chair
Paul Mateosian, BAR
James Williams, BAR
(Susan Look, BAR Recording Secretary)

Subject of Appeal: Residential land and dwelling located at 118
Campbell's Pond Road and identified as town
Tax Map R06 Lot 08-A

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.

- (NOTE) During the hearing it was agreed by both parties that the appellant Mr. Williams and the BAR member Mr. Williams do not have any relationship to one another and that no conflict of interest existed in spite of the shared surname.

Exhibits:

Appellant Submittal: Exhibit A – Williams Property Card w/photo
Exhibit B – Phillips Property Card w/photo
Exhibit C – Reno Property Card w/photo
Exhibit D – Untitled Spreadsheet – (2) pages
Summary Outline – I thru V

Town Submittal: Untitled Spreadsheet

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continued...

Summary of Findings of Fact:

- Each party (appellant and town) was represented by counsel.
- The appellant presented spreadsheets and photographs demonstrating that the assessors' methodology was flawed. The appellant believes that the flawed methodology resulted in an increase in building value that was disproportionate to similar properties.
- The assessors' agent explained that between April 2001 and April 2004 the town had utilized a split cost schedule for buildings. As the result of an earlier hearing before the Sagadahoc County Commissioners (relevant to another appeal) the town concluded that the split cost schedule approach had to be abolished and a single building cost schedule had to be implemented. This revision in methodology was part of the April 2004 commitment and resulted in value changes to all buildings constructed earlier than 2001, including the appellant's dwelling.
- In response to both appellant and BAR inquiries the town assessors' agent explained why some buildings reflected an increased assessed value and others reflected a decreased value. In simplest terms the older buildings constructed with lesser grade materials experienced an accelerated rate of depreciation. The rate of depreciation is programmed in the town's assessing software (TRIO) and were invisible to the assessors' agent as the single cost schedule was implemented, thereby eliminating the possibility of subjectivity in the revised application.
- Neither the appellant nor the town presented any comparable sales to demonstrate fair market value based on recent arms length transactions.
- The primary argument by the appellant was that the Town of West Bath assessing system is flawed and that the appellant has experienced a disproportionate value increase as a result.
- The town asserted 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 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 7th day of December 2005
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.