

Board of Assessment Review Hearing
August 1, 2012
Minutes

Members Attending: Wendy White, Daniel See, Cathy Hamburger,

Also Attending: Chris Grindle (IT) and Jef Fitzgerald (Assessor)

Re: Request for Abatement – Gaylord A. Wood Jr.

Note: An audio transcript of this hearing will be available at the following link:

www.tunescoop.com/play/313236323134/hearing-2-mp3

Hearing called to order by Daniel See, Chairman.

Mrs. Hamburger made a motion to accept the minutes of the July 25, 2012 hearing as amended in an email. Mr. See seconded all were in favor. Mr. Wood was supplied with a copy of the minutes.

Mr. See opened the hearing with a statement regarding the purpose of this hearing. This case is about Mr. Wood's feeling that his property assessment is incorrect and manifestly wrong. This means that the assessor treated his property valuation improperly over others in Bucksport. He presents an appraisal of the property, with a value conclusion, which is his only expert testimony.

We are not here to establish the value of the Wood property. We are here to determine whether or not the assessor treated him unfairly.

Our assessor at the time in question has retired. Our current assessor has provided us with a list of properties similar to Mr. Wood's and their assessments. These assessments show the same and in some cases lower valuation assessments. It also shows some similar properties valued above the subject property.

Mr. See feels that this indicates fair and equitable treatment for this type of property and Mr. Wood presented no evidence to the contrary. All he says about these properties is that they are not probative of the value of his property.

Mr. Wood had one more piece of information to offer to the board to support his theory that the TRIO system is not working in relation to property values in Bucksport. He presented a document to show the Realty of Maine website listings (copy on file in the Assessors office) to support his position of land value, with a per acre cost extrapolated from the four listed properties.

Mr. Fitzgerald mentioned that he is now sending out letters of inquiry (copy on file in the Assessors office) to owners of newly purchased land in town.

Mr. Fitzgerald made clear that values are driven by neighborhood and that Mr. Woods' property is an improved lot with a well, septic system and driveway. Therefore a comparison of per acre price is not applicable. He also explained that in cases of large acreage that there is a formula for evaluating the cost per acre that is not simply cost of parcel divided by number of acres in the parcel.

Mr. See restated the case that our job is not to determine whether or not Mrs. Oliver's assessed value is correct but that she applied fair and equitable standards in her assessment. Mrs. Hamburger and Ms. White concurred with Mr. See's statement.

Mr. Wood feels that the assessed value is too high, not that he was treated unfairly but that the Supreme Court stated that property could be at Just Value by two or more cases on Market Value. He feels that the issue is Market Value. He does not know what else that he could have done to show us how market value should be the criteria.

He suggests that it is the principle involved is that the town's assessment system is broken and that this board should suggest to the town council that they should employ a GIS/CAMA system rather than the TRIO system. He referenced that the material in his presentation would support a conversion to a GIS system and that they should send out an RFP to purchase this system. He respectfully submitted that JUST VALUE is the goal, not fair and equitable.

Mrs. Hamburger made a motion to deny the abatement, Ms. White seconded. After several comments by Ms. White regarding the quantity of material to review, a vote was taken. The motion was carried with two votes in favor with Ms. White abstaining. Mr. See said that he would have a letter with the board's decision sent as soon as possible to fulfill any time limit in the regulations.

Subsequent discussion was held regarding the need for Jef Fitzgerald to have better tools with which to perform his job. Mr. See offered to help with a presentation to the Town Council to advocate for a more accurate system that can be accessed through the Internet.

The board discussed several possibilities of what could be done to perform a total reassessment of the town. The job would be too big for one person and the Council would need more information and details in order to even consider the cost of a new system and its implementation.

The minutes are to reflect the need to re-evaluate the methodology on which we assess our property values. Put the need before the council that we must give Jef Fitzgerald whatever support so that he can do his job to more equitably value the land in Bucksport.

The meeting was adjourned on a motion by Wendy White, seconded by Daniel See at 8:10 pm.

Respectfully submitted,
Cathy Hamburger, Secretary