



**ASSESSMENT REVIEW BOARD
MEETING MINUTES
JUNE 6, 2013**

Dorothy Fitzgerald 2012
Clyde Cavender 2013
Richard Long 2014
Miriam Morgan-Alexander 2015
Vacant 2016

CALL TO ORDER & PLEDGE TO THE FLAG. The Chairman, Clyde Cavender, called the meeting to order and waived the pledge of allegiance to the flag at 2:00 PM.

ROLL CALL. Members present were Clyde Cavender, Richard Long, and Miriam Morgan Alexander. Also present were William Van Tuinen, Assessor; Kathy Malloy, Deputy Assessor; Mark Goddard, Lisbon resident; and Dorothy Fitzgerald in the audience.

PUBLIC HEARING

Applicant: Mark Goddard

Property Location: 76 Summer Street

Tax Map: U27-005

Deed: Book 996 Page 777

Year of disputed assessment and assessed value: 2013, \$24,185.49

Mr. Cavender said this public hearing is to hear the appeal of Mark Goddard, owner of Colonial Gardens Mobile Home Park. Mr. Cavender said in an appeal such as this, the burden of proof is on the owner, so we will start with Mr. Goddard.

Mr. Goddard said my letter outlines my concerns. He indicated that his main concern is the new valuation. He pointed out that the mobile home parks were assessed at an increased value before the rest of the properties in town were completed, which would be in 2015. He said he was dissatisfied that he and a few others were made to pay a higher tax at this time.

Mr. Cavender asked Mr. Van Tuinen to elaborate on how he came up with his figures.

Mr. Van Tuinen said the process is a public process with an open public meeting and with the deliberation open and public. He indicated that cases in the past have shown that the burden of proof is on the tax payer. It is a twofold burden of proof. The taxpayer needs to show that the assessed valuation is manifestly wrong and that the suggested value put forward by the taxpayer is put forward with credible evidence.

Mr. Van Tuinen said in general there are two standards to justify an abatement request. One is that the judgment of the assessment was irrational, that the property was overvalued. The second is that there was unjust discrimination, that the assessed property was valued out of line with similar properties in town. A third justification would be if the assessment was fraudulent or illegal.

Mr. Van Tuinen said the abatement requested by Mr. Goddard is for the amount of increased tax to the property this year which is \$217,800, that is the amount cited in the original request.

Mr. Van Tuinen said he had an inquiry from a mobile home park owner last year asking him to explain the basis for his park's valuation. Based on the valuation of his mobile home park and others in town, Mr. Van Tuinen said he could not provide him with an explanation. It had not been done in

a way that he could explain and so he decided to look at the parks and value them reasonably one to one with each other and with the rest of the town. He reviewed sales of mobile home parks in central Maine. He developed a set of guidelines for valuation of those mobile home parks (see attached).

Mr. Van Tuinen indicated that his guidelines included low cost, average, and good mobile home park sites. The value he determined for a low cost site was \$11,250 and at 83% that value is \$8,480, for an average site it would be \$15,000 or \$12,450 at 83%, and for a good site \$18,750 or \$15,563 at 83%. He said he didn't want to overvalue anyone, but he wanted to correct what he saw as an inequity. Those were the benchmark values to value the mobile home parks in Lisbon.

Mr. Van Tuinen showed the values for mobile home parks in Lisbon this year (see attached). The land value for Colonial Gardens (76 Summer St. LLC) is \$13,250, which is the same for Worumbo Mobile Home Park and for Town & Country. He said it is his duty to correct inequities in valuations and that is the reason he made the adjustment to mobile home parks. He did it to improve the level of assessment equity in town.

Mr. Van Tuinen discussed the role of the Board of Assessment Review. He said the board is not a Board of Assessors; their responsibility is not to assess every property in town. They consider evidence on a case by case basis on individual properties. He said that in this case the taxpayer is asking to delay any increase in valuation of his property until 2015 and that is beyond the role of the board. He said that is not their decision to make; it is not within their jurisdiction.

Mr. Van Tuinen said the taxpayer has not proven that the valuation is manifestly wrong. He said he has not proven that the amount of valuation that he is seeking in abatement down to the assessed valuation of last year is the correct valuation; Mr. Van Tuinen said that was an incorrect valuation. He urged the board not to grant the abatement appeal.

Mr. Goddard asked if the 83% is the rate for both residential and commercial properties.

Mr. Van Tuinen said the commercial and residential rates are the same. That is the overall rate of the town. Every year Maine Revenue Services does a sales ratio analysis of each town. They primarily focus on residential properties. Mr. Van Tuinen said that ratio is right in the ballpark with the ratio he used.

Mr. Goddard said you had some sales to come up with these numbers and then someone asked about the valuation at his park so you decided to investigate the values of these properties, but you knew that in 2015 everyone would be revaluated. Why just mobile home parks? Are there no other properties out there that could be undervalued?

Mr. Van Tuinen said he had adjusted other undervalued properties which included CMP, Worumbo Hydroelectric, and Maritimes & Northeast Pipeline. All of those properties have been adjusted upward before the revaluation of the town is complete because he thought they were inequitably underassessed. He corrected that underassessment just the same as he did with the mobile home parks this year.

Mr. Goddard said you are discussing utilities. He said are we the only group of residents in town that are having increased taxes. Utilities pass that cost on to the customers.

Mr. Van Tuinen said there were also properties that he thought were overvalued that he adjusted downward. He said it is his job and responsibility to do that. He is legally charged to do that. The old Worumbo Mill he reduced substantially because it was so overvalued. The old fiber mill was tremendously overvalued and he could not justify that so he adjusted the valuation so that it was equitable with the rest of the town.

Mr. Goddard said he did not think it was fair as a taxpayer that in 2015 everybody would have a fair appraisal. At that time he could have an appraisal done at a cost of \$2000 or \$3000. He said Mr. Van Tuinen looked at mobile home parks that are not from this area, not from this town and are possibly not similar to ones in this town. In 2015 he said he would have the opportunity, like everyone else, to have an appraisal done so he can see if that number is correct. He said he didn't think it was fair to spend that money on an appraisal only to have to do it again in 2015 if there is another increase. You haven't done it to anyone else in town.

Mr. Van Tuinen said his job is to assess the valuation in town each year in a fair way. He didn't do anything that wasn't called for. He said the valuation of the mobile home parks was not in line with the rest of the properties in town. He said he made it much more equitable and if anything he erred on the side of being conservative in valuing the mobile home parks.

Mr. Cavender said speaking for myself; we cannot suspend what has already been taxed. The appeal is denied because you didn't bring any facts before us to disprove what he has done is wrong. It was brought to the Assessor's attention that the mobile home park properties needed to be adjusted. Mr. Van Tuinen didn't do anything wrong.

Mr. Long said he agreed and it is beyond their scope to do anything else.

Ms. Morgan-Alexander said she agreed.

Mr. Cavender said Mr. Goddard had the right to appeal to Androscoggin Superior Court. He said Mr. Goddard would get a letter from the board stating that.

Mr. Long indicated Mr. Goddard did not give them anything from anyone else to show a different assessed value from Mr. Van Tuinen's assessment.

Mr. Goddard said he didn't have the money for an appraisal to do that.

VOTE (2013-06) Ms. Morgan-Alexander seconded by Mr. Long, moved to deny the tax abatement appeal of Mark Goddard. **Order passed - Vote 3-0.**

OTHER BUSINESS

VOTE (2013-07) Ms. Morgan-Alexander seconded by Mr. Long, moved to accept the minutes of May 21 and June 4, 2013. **Order passed - Vote 3-0.**

ADJOURNMENT

VOTE (2013-08) Ms. Morgan-Alexander seconded by Mr. Long, moved to adjourn at 2:45 PM. **Order passed - Vote 3-0.**

Richard Long, Secretary

Date Approved: _____