

Board of Assessment Review

March 23rd, 2010

3:30 p.m. – Bar Harbor Municipal Building – Council Chambers

Final - Meeting Minutes

- 1. Meeting call to order:** Board Chair Kyle Avila called the meeting to order at 3:30 pm. Other members, Vice Chair Terence O’Connell and Linda Martin, Secretary were present allowing a quorum for the meeting. Also in attendance was Stan Harmon, Treasurer, representing the Town as administrative support for the meeting, as well as Steve Weed, Assessor and Marc Perry, Deputy Assessor who represented the Town on the denial of the abatement request. The niece of the appellant, Nina Ryan (and her spouse) was in the audience and the appellant (William Kales) was available on the telephone to ask and answer questions from his home in California. The meeting was broadcast live and a recorded dvd was made of the meeting.
- 2. Review Minutes from last meeting:** The minutes were reviewed from the February 22nd, 2010 meeting and it was moved, seconded and unanimously approved to accept the minutes as written.
- 3. Approve Agenda:** It was moved, seconded and unanimously approved to accept the agenda as written.
- 4. Discussion of Rules and Procedures:** Chair Avila outlined to those present his general feeling as to how he wished to conduct an orderly proceeding. He wanted to briefly summarize the abatement appeal request, the assessor’s response for his denial, recap the appeal process for the Board and then open up discussions for questions and answers to the appellant, the Assessors and to the board members. It was noted by the Board that new information could be accepted before or at the hearing and the Assessor’s agreed and changed an erroneous notation in its abatement form to reflect that fact. It was also noted that it was incumbent upon the appellant to bring convincing evidence in this process that the Assessor’s valuation was incorrect—not for the Assessor to prove his valuation.
- 5. Hearing for the Abatement Appeal of William & Nancy Kales:** The chair identified the parcel as 77 Amscray Lane, owners William R. & Nancy Kales, parcel #240-002-000 and Mr. Avila also cited the regulatory authority of the Board to hear this appeal. There was then extensive discussion of the issues as well as responses related to the original material submitted. It was asked of the applicant if any new material or information was being submitted for consideration at this meeting and Mr. Kales replied that there was not. His support information to refute the Assessor’s conclusions were included in what was previously submitted. It was also affirmed that no new material was received or being submitted at this meeting by the Assessor. The members also asked for an explanation of the methodology of the valuation and confirmed that value deductions were indeed made for topography and for a site index. Member O’Connell indicated to the Board that he made his own calculations of values for the property in question and reached the conclusion that he thought the value was fair and just, thus supporting the Assessor’s final valuation as reasonable. Members Martin and Avila asked specifically if the appellant had made any effort to support his claims of a lower value by submitting appraisals or other supporting information that the Assessor’s had asked for which they could use to review to determine if

the Town's value was too high and the Mr. Kales indicated that he had not. Mr. Kales, in his final comments, did thank the Board for a very fair and open hearing; that he disagreed on what the Board considered information most relevant to the appeal and that he would likely appeal this decision to Superior Court. At approximately 4:00pm, the Chair closed the hearing to comments after ensuring that no one had anything new to add and suggested they begin deliberations to determine findings of fact. Board members stated that they have not heard or read evidence that suggested the Town valuation was manifestly wrong and also that no new studies have been brought forth that they could utilize in determining any changes of value. It was also stated that national index or real estate markets in other State's and communities were not relevant to this case. The Board then drafted two *Findings of Fact* and noted that it had ten days to prepare the notice for mailing.

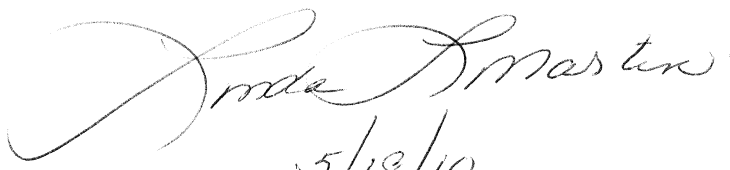
- The appeal was reviewed, the Assessor's response was reviewed; that there was no appraisal submitted by the appellant to contradict the final assessment and that no new credible evidence was presented by the appellant.
- A perceived flaw suggested by the appellant in the method used to derive the valuation is not grounds for accepting the abatement requested by the appellant.
- Members voted 3 to 0 on these two *findings of fact* to deny the appeal and that they would draft the letter to be signed by the Chair based upon their vote.

6. Possible scheduling of a site visit and subsequent 2nd hearing: Since the Board had sufficient information in its mind to make a definitive decision on the matter, this item was not needed and no action was taken on this item.

7. Discussion of future document to codify "Rules and Procedures of the BAR": The Board determined that it had three draft copies from other Towns to use as a template and both Linda Martin and Kyle Avila suggested that they would take the lead on this to work up a draft appropriate to the Town of Bar Harbor. It was also clarified that they would email questions and other considerations on the draft among the three members so that when the Chair called the next meeting, they would be close to a draft that they could vote on. Mr. Harmon suggested that once they have a draft, with a recommended filing fee, then he would run the draft by the Town Attorney for a review prior to sending it to the Council for a more formal adoption.

8. End of Meeting: At 4:50 pm, the meeting was adjourned.

Respectfully submitted by Linda Martin, Secretary, Tuesday March 23, 2010


5/18/10