

Board of Assessment Review Agenda

Thursday, May 1, 2025

3:30 p.m. Municipal Building Council Chambers

- 1. Call to order**
  - a. Excused absences
- 2. Review and approve minutes**—February 5, 2025 Meeting
- 3. Adoption of Agenda**
- 4. Other business**—Review additional findings and conclusions in Appeal of Assessor’s Denial of Abatement Request, Roger Innes, Property at Map 228, Lot 030, 123 Frenchmans Hill East
- 5. Adjourn**

<p>To ensure your full participation in this meeting, please inform us of any special requirements you might have due to a disability. Please call 288-4098</p>
---

Draft Minutes of the Board of Assessment Review Meeting

Wednesday, February 5, 2025

2:00 p.m. Municipal Building 3<sup>rd</sup> Floor Conference Room

1. **Call to order:** Mr. Knopp, Chair, called the meeting to order at 2:02 p.m.
  - a. In attendance: Kevin Knopp, Chair; Stewart Brecher, Charles Saul.
  - b. Also in attendance: Assessor Steve Weed and Deputy Assessor Hannah Phelps
  
2. **Approve agenda**—Mr. Brecher, with second by Mr. Saul, moved to approve the agenda. Motion passed 3-0.
  
3. **Review and approve minutes**—January 8, 2025 Meeting—Mr. Saul, with second by Mr. Brecher, moved to approve the minutes. Motion passed 3-0.
  
4. **Discussion** of assessment process with Assessor and Finance Director  
Mr. Weed gave an update on the upcoming assessment year highlighting changes. The board is concerned that the town does not fall behind in reassessments as to avoid a repeat of the last town wide reassessment that created material impacts for some downtown property owners and resulted in two appeal hearings. The use of Pictometry as a tool to monitor property changes was discussed. The board was impressed with the tool, the technology, and the affordability of this tool and encourages the town to budget its use every three years. Mr. Weed also mentioned an approach of updating a percentage of the town properties each year so that all properties are reassessed every few years routinely as a way to keep annual costs stable in the budget and the workload manageable without needing to use outside contractors. The board felt this approach has merit.  
  
The idea of charging an application fee was discussed as a means to partially offset the cost of holding appeals, and potential to use outside counsel at future appeals. Steve was going to survey other towns to see what they do and get back to the board. The board members would want the ability to waive the fee if they consider it appropriate in certain circumstances, should a fee be considered in the future.  
  
The board asked questions to the assessor as a training refresher including the role of the board and a review of proper process and procedures surrounding an appeal. The idea of having brief, routine meetings of this nature going forward (perhaps 2-4 times annually) might be helpful to keeping the board up to date on assessment activities between appeals, which occur infrequently, should be considered.
  
5. **Adjourn**—Mr. Saul, with second by Mr. Brecher, moved to adjourn. Motion to adjourn passed 3-0. Meeting adjourned 3:28 p.m.

**TOWN OF BAR HARBOR**  
**Board of Assessment Review**  
**93 Cottage Street**  
**Bar Harbor, Maine 04609-1400**  
**Tel. 207-288-5096**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW FOLLOWING REMAND**  
Appeal of Assessor's Denial of Abatement Request

Appellant: Roger Innes  
Property location: 123 Frenchmans Hill East, Bar Harbor, Maine  
Tax Map/Lot: 228/030

This matter is before the Board of Assessment Review following a remand from the Superior Court in *Roger G. Innes v. Town of Bar Harbor*, HANSC-AP-2024-00010. By Order dated March 11, 2025, the Superior Court held that this Board's Findings of Fact and Decision dated November 5, 2024, did not create an adequate record to allow for judicial review. The Superior Court vacated the said Decision and remanded the matter to the Board to make additional written findings.

The Board of Assessment Review reconvened on May 1, 2025, to consider adopting new Findings of Fact and Conclusions of Law based on the record developed at the October 30, 2024, evidentiary hearing. No new evidence was taken or considered. The following are the Findings of Fact and Conclusions of Law on Remand.

Background

Appellant Roger Innes owns real estate located at 123 Frenchmans Hill East in Bar Harbor, Maine. The Assessor valued the property at \$647,700 for FY2024-25. Mr. Innes filed an Application for Abatement of Assessed Value with the Bar Harbor Board of Assessment Review (the "Board") on August 21, 2024, following the Assessor's denial of an abatement request. Mr. Innes sought an abatement in the amount of \$127,700, based on his belief that the property should be valued at \$520,000.

The Board held an evidentiary hearing on October 30, 2024. All Board members were present. Also in attendance were Finance Director Sarah Gilbert, Assessor Steven Weed, Deputy Assessor Hannah Phelps, Tax Collector Elizabeth Spear, Town Clerk Liz Graves, and Mr. Innes. The following exhibits were admitted:

1. Application to the Board of Assessment Review
2. 2024-2025 Real Estate Tax Bill for the Property
3. Town of Bar Harbor Property Summary Report for 123 Frenchmans Hill East (map 228, lot 030)

4. Application for Abatement of Assessed Value
5. Materials prepared by Mr. Innes, dated August 21, 2024
6. Town of Bar Harbor Property Summary Report for Frenchmans Hill East (map 221, lot 104)
7. Town of Bar Harbor Property Summary Report for 17 Frenchmans Hill East (map 221, lot 028)
8. Property sketches (2)
9. Subsurface Wastewater Disposal System Application
10. Photographs of Property (6) (note there is no photograph numbered 2)
11. Abatement denial letter to Roger Innes from Steven Weed, Assessor, dated August 28, 2024
12. Letter from Roger Innes to Board of Assessment Review, dated September 14, 2024
13. Photographs of other properties (5)
14. Memorandum from Steven Weed, Assessor, to Board of Assessment Review, dated October 8, 2024
15. Topographical map of Frenchmans Hill East
16. Town of Bar Harbor Tax Card for 17 Frenchmans Hill East

In addition, the evidentiary hearing was recorded but has not been transcribed. The Town subsequently issued Meeting Minutes of the October 30, 2024, evidentiary hearing.

Based on the evidence presented at the October 30, 2024, evidentiary hearing and the exhibits submitted to the Board, the Board finds and concludes as follows:

**Findings of Fact**

1. Appellant Roger Innes owes real estate located at 123 Frenchmans Hill East in Bar Harbor, Maine (the “Property”).
2. The assessed value for the Property for FY2024-25 is \$647,700.
3. Mr. Innes filed a timely application for an abatement, seeking an abatement of \$127,700.

4. Steven Weed, Bar Harbor Assessor, is a Certified Maine Assessor and has been working as an assessor for 35 years.
5. Assessor Weed denied the application for abatement.
6. Mr. Innes filed a timely appeal to the Board.
7. Mr. Innes did not submit an appraisal of the Property.
8. Mr. Innes' primary contention was that the land is valued too high.
9. The parcels of Frenchmans Hill, including the Property, have similar topographic characteristics.
10. The topographic map shows a generally hilly terrain with wetlands in the low-lying areas.
11. The Property is being assessed in the same manners as other properties on Frenchmans Hill.
12. In 2023, the parcel to the south of the Property was sold for \$625,000.
13. Also in 2023, another property on Frenchmans Hill East sold for \$800,000.
14. These parcels are comparable to the Property, including having wetlands.
15. While Mr. Innes submitted information regarding two parcels that he felt were comparable to the Property, the Board finds that the parcels are not comparable because they are both undeveloped.
16. Land values of undeveloped parcels are generally lower than land values of developed parcels and are treated as a separate subgroup for market analysis.
17. Mr. Innes testified that a shed and an above-ground pool listed on the tax card had been removed from the Property.
18. The Assessor agreed to abate the valuation attributed to the shed and pool.

#### Conclusions of Law

“A town’s tax assessment is presumed to be valid.” *Ram’s Head Partners, LLC v. Town of Cape Elizabeth*, 2003 ME 131, ¶9, 834 A.2d 916. Accordingly, Mr. Innes bears the burden of persuasion to demonstrate error. See *Town of Eddington v. Maine*, 2017 ME 225, ¶15, 174 A.3d 321.

“To be entitled to an abatement, a taxpayer must show that an assessment is ‘manifestly wrong’ by proving that the property is substantially overvalued, there was unjust discrimination, or that the assessment was fraudulent.” *Ram’s Head Partners, LLC*, 2003 ME 131 at ¶9. If the taxpayer is able to show that the assessor’s valuation is manifestly wrong, then the taxpayer must submit credible, affirmative evidence of just value. See *Town of Southwest Harbor v. Harwood*, 2000 ME 213, ¶ 9, 763 A.2d 115. The Board must then engage in “an independent determination of fair market value ... based on a consideration of all relevant evidence of just value.” *Yusem v. Town of Raymond*, 2001 ME 61, ¶8, 769 A.2d 865.

The Board notes that the Assessor agreed to abate the value attributed to the shed and above-ground pool that have been removed. That abatement shall be processed if it has not already been processed. The Board concludes that Mr. Innes has not met his burden of showing that the remaining assessment is manifestly wrong.

Mr. Innes submitted no evidence of unjust discrimination or fraudulent assessment. Rather, Mr. Innes attempted to demonstrate that the Property was substantially overvalued and an injustice resulted. Mr. Innes did not submit an appraisal of the Property. Rather, Mr. Innes attempted to demonstrate overvaluation by comparing his property to two undeveloped parcels in the area to show that the valuation of the land component of the Property assessment is too high. The issue is not whether a component of valuation is too high or too low, but whether the total assessment is substantially overvalued and an injustice resulted. Regardless, Mr. Innes has not even shown that the land component was overvalued.

The comparables that Mr. Innes offered are not comparable to the Property. Assessor Weed testified that undeveloped parcels have lower values than developed parcels and therefore are treated separately in Bar Harbor. The Assessor pointed to two other developed parcels in the area

with values close to or exceeding the value of the Property. The Board accepts the distinction and concludes that the Assessor's comparables are appropriate and Mr. Innes' comparables are not. The other items about which Mr. Innes complains, such as restricted building area based on setbacks and radon in the water, affect all properties in the area and are not unique to the Property. Mr. Innes had not presented credible, affirmative evidence sufficient to meet his burden of proof of showing that the assessment was manifestly wrong.

The Board voted unanimously that:

1. the judgment of the Assessor was rational and therefore in light of the circumstances the Property was not substantially overvalued;
2. there was no unjust discrimination in the assessment; and
3. the assessment was not fraudulent, dishonest, or illegal.

The Board then voted unanimously to deny the appeal.

Decision signed by:

\_\_\_\_\_  
Kevin Knopp, Chair  
Board of Assessment Review  
Town of Bar Harbor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Stewart Brecher, Member  
Board of Assessment Review  
Town of Bar Harbor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Charles Saul, Member  
Board of Assessment Review  
Town of Bar Harbor

\_\_\_\_\_  
Date