

# Town of Bar Harbor

## Board of Assessment Review

Thursday June 30, 2016

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

### Meeting Minutes

1. **Meeting call to order:** Chair Terence O’Connell called the meeting to order promptly at 3:30pm. The meeting was recorded and broadcast. All members were present; Terence O’Connell, Chair; Brent Walton, Linda Martin, Secretary and Michael Blythe. In addition, attending were Town administrative representative, Stan Harmon, Assessor Justin VanDongen, appeal applicant Russell Starbird; witness for applicant realtor Carroll Fernald and observer Sarah Gilbert, Tax Collector.
  
2. **Excused absences:** There were none
  
3. **Review and approve Minutes from last meeting:** None
  
4. **Adoption of Agenda:** The agenda was adopted as presented.
  
5. **Chair to recap the rules and procedures that are in place for the benefit of the BAR members, the appellants and the assessor:** The Chair read portions of the rules and procedures as the BAR had not met for four years and he wanted all to be aware of how the meeting generally would be conducted.
  
6. **Hearing – Appeal of Assessor’s Denial of Abatement Request. Scott Starbird, Et al; Land @ Map Lot 115-005-000; Russell Starbird, representing the appellant:** The Assessor presented a 10 minute overview of his denial of the abatement request and during his discussion he also handed out an 11 x 17 color map of similar properties within the downtown area illustrating that the adjoining properties had equitable valuations and valuation methods. Assessor VanDongen indicated that the land value in question was created during the 2006 revaluation process, based on prior sales data and that since that time there wasn’t enough relevant sales data to warrant valuation changes. He also indicated that the Town’s sales ratios are examined annually by the State and that the last ratio showed that these valuations are still in line and that the applicant had not met the burden of proof required of assessing standards to make a valuation change. The Assessor stated the only exception of valuations trending too far off the valuations was perhaps the downtown commercial properties which may need to be professionally reviewed later. Mr. Starbird then had many questions for the Assessor of the detail coding and valuation methods of his property and surrounding properties. Mr. Vandongen stated that the adjoining properties were consistent in their valuation methodology. Mr. Starbird suggested also that there may be an auction type bid sale on August 23<sup>rd</sup> of his father’s

contiguous property which might help determine the land value of the subject land. He highlighted his attempts to sell the property over the last two years. Ms Fernald reviewed the submitted CMA (*Comparative Market Analysis*) analysis to support their opinion of the current lower value of the property, but the assessor stated that a CMA is not proof of market value. During the hearing Linda Martin requested that there should have been at least a certified professional appraisal submitted to prove that the Assessor's value is "manifestly wrong", which is one of the main considerations she said the BAR needs to use in its deliberations. There were questions by the assessor to the appellant and Ms. Fernald on some of their data submitted. Mr. Starbird also submitted to the group two new Excel sheets he created, one titled "Digging Deeper" and one untitled, but showing analysis of various Strawberry Hill valuations with prices per acre, % increases since the 2006 revaluation, etc. His conclusion generally was that by his evidence gathered, the valuation was too high compared to "just value" (market). However, all the parties acknowledged that there were no hard sales data to confirm such a conclusion---and the assessor repeated that he needed something concrete to justify any changes (up or down) to valuation data. The assessor also mentioned that any such changes would also affect the surrounding land values and so any reductions in value made by the BAR might have to be reviewed later by the Town to consider if it would need to appeal such a decision. The assessor stated that the applicant had not met the burden of proof either in the abatement request or the subsequent appeal. It was also discussed by BAR members that a new appraisal might help support a new abatement request on the upcoming tax year valuations.

The Chair closed the hearing at 5:30pm so the BAR members could deliberate.

*Deliberations*—All four members had additional questions, some of the assessor and some of the applicant. Mr. Blythe suggested waiting until the 8/23 auction date prior to making a decision but no vote was taken. Ms. Martin later proposed a motion to deny the appeal based on her *Findings of Fact* that, *no additional information was brought forth by the applicant that would support a reduction in value (i.e. "not enough information")* and that *the applicant did not supply a professional independent certified appraisal* for the Board to consider that the valuation of the land in question was *manifestly wrong*. The motion to deny was seconded by Mr. Walton and after a few clarifications, the Board voted 4 to 0 to deny the applicant's appeal. Mr. Harmon indicated that he would assist the Secretary in recapping the minutes, write the Board's formal letter to the applicant and submit those two drafts to the Board prior to filing the minutes and mailing the letter which would be signed by the Chair.

7. **Other business:** There was no other business.
8. **Adjourn:** It was moved and approved to adjourn the hearing at 5:55 pm.

  
Secretary,

In order to ensure your complete participation in this meeting, we  
would appreciate your informing us of any special requirements  
you might have due to a disability. Please call 288-4098