Knox County Board of Assessment Review
Administration Office
62 Union Street
Rockland, Maine 04841

February 3, 2012

John & Carolyn Rosenblum
854 Crozet Avenue
Crozet, VA 22932

Re: Tax Abatement Application for property located at:
Map/Lot 231-035
43 Snows Point Road
St. George, Maine
(April 1, 2011 tax year)

Dear Mr. and Mrs. Rosenblum,

The Knox County Board of Assessment Review (the "Board") met on Friday, February 3, 2012 at 10:00 a.m. to hear and decide your tax abatement appeal for the above listed residential property and to discuss and adopt this written decision.

You have requested an abatement based on the information below:

Assessed Valuation	Land	$579,600
	Building	$341,300
	Total	**$920,900**

Owner's Opinion of Current Valuation	Land	$329,600
	Building	$341,300
	Total	**$670,900**

Abatement Requested	**$250,000**

Appellant's Evidence

1. In support of the taxpayer's position, he submitted the following documents:

- Exhibit 1: Application for Abatement to BAR dated 10/27/11
- Exhibit 2: Brief statement labeled "Exhibit A" by taxpayer
- Exhibit 3: Application for Abatement to Town of St. George dated 8/1/11
- Exhibit 4: Six color photographs of a dock at low tide
- Exhibit 5: Letter from the Town of St. George to the taxpayer dated 9/29/11 granting a partial abatement
- Exhibit 6: Brief statement labeled "Exhibit B" by taxpayer
- Exhibit 7: Survey map labeled "Attachment 1" by the taxpayer
- Exhibit 8: Revised Valuation Report for 43 Snows Point Road dated 9/9/11
- Exhibit 9: Valuation Report for 44 Woodchuck Lane dated 10/6/11

- Exhibit 10: Valuation Report for __ Woodchuck Lane dated 10/6/11 (*no street #*)
- Exhibit 11: Valuation Report for 11 Woodchuck Lane dated 10/6/11
- Exhibit 12: Simplified chart of the St. George River
- Exhibit 13: Photograph of the Rosenblum's shoreline at low tide

2. In support of the taxpayer's position, he offered the testimony from the following witnesses:
   The taxpayer, John Rosenblum, was the only person present for his party. He did not offer any witnesses.

3. Unjust Discrimination:
   In this appeal, one of the taxpayer's concerns and arguments focused on his belief that the property was the subject of unjust discrimination. The evidence of unjust discrimination presented by the taxpayer was primarily based on the taxpayer's view that the property was not assessed the same as other properties.

Town's Evidence

1. The Assessor(s) submitted as evidence the following documents:

- Exhibit 1: Cover Letter to Board of Assessment Review dated 1/19/12
- Exhibit 2: Property Cards and Valuation Reports for Map 231 Lot 035 **taxpayer's property** and neighboring properties:
  Map 231 Lot 031
  Map 231 Lot 032
  Map 231 Lot 033
- Exhibit 3: Comparable properties with similar tidal frontage using same land schedule as appellants (property cards and valuation reports):
  Map 105 Lot 008
  Map 206 Lot 032
  Map 219 Lot 076
  Map 219 Lot 080
  Map 221 Lot 012-001
  Map 229 Lot 010
  Map 299 Lot 033
  Map 230 Lot 065
  Map 234 Lot 023
- Exhibit 4: Tax maps: 105, 206, 219, 221, 229, 230, 231, 234
- Exhibit 5: Letter and information to the municipal officials of Maine from the Maine Revenue Services Property Tax Division re: Preliminary 2012 State Valuation dated June of 2011

2. The Assessor(s) offered the testimony from the following witnesses:
   Robert Gingras, Assessor's Agent for the Town of St. George, represented the Town.

3. The town certified ratio for the assessment year being appealed:
   100%.

Finding of Facts

1. The appellant has standing for this appeal by virtue of his ownership of this property.

2. The appeal was timely filed and the appellant's materials were timely filed. The Town submitted documentary evidence but it was not shared to the appellant prior to the hearing and was therefore not considered by the Board.

3. The Town of St. George has not established that the subject property and similar properties to it were assessed by the same land schedule in a similar fashion.

4. The Town has met its burden of equity by the demonstration of its ratio.

5. The Town did not provide Mr. Rosenblum with the same written documentation that was provided to the Board, in a timely manner.

6. Quantifiable evidence was submitted to substantiate the argument that the St. George Board of Assessors' value was manifestly wrong.

7. The Knox County Board of Assessment Review finds that the appellant's testimony was persuasive as to the question of unjust discrimination.

8. The appellant demonstrated through the use of the provided photography that there's no substantial difference in nature between map 231 lot 35 and map 231 lot 38.

9. The Town of St. George testified that there was no substantial difference in nature between lot 35 and 38 concerning the mudflats.

10. The Town of St. George testified that lot 33, which abuts the subject lot, has no mudflats but is treated the same as the subject property which does have mudflats.

11. The appellant has successfully shown proof of comparable properties and that there was unjust discrimination.

Decision

Based on the Board's review of the written information submitted by Mr. and Mrs. Rosenblum, and after oral presentations by Robert Gingras, Assessors' Agent for the Town of St. George, and John Rosenblum, taxpayer, the Board determined as follows:

The Board finds that that the taxpayer's testimony was persuasive as to the question of unjust discrimination.

The Knox County Board of Assessment Review changes the assessed base lot value for the subject property to a value of $275,000. This, added to a second acre of $6,000 plus the 7.32 acres at $2,000 per acre, plus 3 lot improvements at $9,000, for a total of $304,640, rounded to $304,600. Subtracting $304,600 from the original land assessment value of $579,600 results in a $275,000 tax abatement. Therefore, the total assessed value for the subject property becomes $645,900 for April 1, 2011.

Based upon the foregoing, the Board finds that the taxpayer proved that the assessed valuation of his property was manifestly wrong; therefore, the Board grants an abatement of $275,000 relating to the April 1, 2011 tax year.

Vote

The Board voted 6 - 0 in favor of the tax abatement appeal.

Appeal

You have the right to appeal this decision within 30 days of the decision to the Superior Court of the State of Maine in accordance with 36 M.R.S.A. § 844-M and Rule 80B of the Maine Rules of Civil Procedure.

Sincerely,

BOARD OF ASSESSMENT REVIEW

Marian A. Robinson, Board Chairman

Cc: Board of Assessment Review
Robert Gingras, Assessor's Agent for the Town of St. George
Knox County Commission
File