

**OGUNQUIT BOARD OF ASSESSMENT REVIEW  
APPEALS APPLICATION FOR ABATEMENT OF PROPERTY TAXES  
Pursuant to Title 36 M.R.S.A., Section 843**

**NOTE: Abatement Application must first be made to the Assessor.**

Name of Applicant \_\_\_\_\_

Mailing Address \_\_\_\_\_

Telephone Number(s) \_\_\_\_\_

Name and Address of Attorney (if any) \_\_\_\_\_

Location of Property in Question \_\_\_\_\_ Map \_\_\_\_\_ Lot \_\_\_\_\_

Assessed Valuation \$ \_\_\_\_\_

Owners Opinion of Current Value:	Land	\$ _____
	Building	\$ _____
	Total	\$ _____

Abatement Requested (Valuation Amount) \$ \_\_\_\_\_

Tax Year for Which Abatement is Requested \_\_\_\_\_

Date Abatement request was filed with Assessor \_\_\_\_\_

Date of Assessor's Decision \_\_\_\_\_

Reasons for Requesting Abatement (Please be specific, stating grounds for belief that property is overvalued for tax purposes). \_\_\_\_\_

*(Attach additional sheets if needed)*

Estimated Time for Presentation at Hearing \_\_\_\_\_

**Attach any documentation available to support your claim. Seven (7) copies of ALL documentation MUST be submitted to the Land Use Office at least seven (7) days prior to the Hearing date. You will be notified of the scheduled Hearing date.**

TO THE OGUNQUIT BOARD OF ASSESSMENT REVIEW:

In accordance with the provisions of 36 M.R.S.A., Section 843, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

\_\_\_\_\_  
Date of Submission

\_\_\_\_\_  
Signature of Applicant

THIS APPLICATION MUST BE SIGNED. A SEPARATE APPLICATION FORM SHOULD BE FILED FOR EACH SEPARATELY ASSESSED PARCEL OF REAL ESTATE CLAIMED TO BE OVERVALUED.

**See reverse for Standards of Review and Burdens of Proof for Property Tax Appeals**

## Standards of Review and Burdens of Proof for Property Tax Appeals.

1. The Maine Constitution requires that all property (unless tax-exempt) is to be assessed at its “just value” and that taxpayers are to equally bear their proportionate share of the tax burden; i.e. similar properties should have similar assessments. Maine Courts have determined that “just value” is the same as market value. Market value is generally defined as the price a willing buyer should reasonably pay to a willing seller in an open-market transaction, free from unusual conditions or circumstances (bankruptcy, foreclosure, sales to a relative, etc.) and where the property has had reasonable exposure to the marketplace and prospective buyers.
2. Assessors have considerable discretion and leeway in the choice of methods or combination of methods they choose to rely on to arrive at an estimate of a property’s just value. In the valuation process however the Assessor must at least consider the appropriate professionally accepted assessment and appraisal methodologies to arrive at his/her estimate of a property’s fair market value. The three generally accepted methodologies are: the cost approach, the comparative sales or market approach, and the income approach. The income approach is appropriate for valuing business and commercial, i.e. where the property is used as part of the related business’s production of an income stream. As a result the income approach is not considered an appropriate valuation method to use for valuation of individual residential properties; such properties are generally not held for use as income producing properties. **Assessments and the Assessor’s judgment are presumed valid. To overcome these presumptions a taxpayer must prove the assessment is “manifestly wrong”. To prove manifest error the taxpayer has the burden of proof to demonstrate one, or more, of the following:**
  - a. **That the judgment of the Assessor was so irrational or so unreasonable in light of the circumstances that the property was substantially overvalued and an injustice resulted; or**
  - b. **That there was unjust discrimination; or**
  - c. **That the assessment was fraudulent, dishonest, or illegal.**

The first statement concerns disputes where the taxpayer and the Assessor have differing opinions related to the fair market value of a property.

The second statement concerns disputes about the assessment method or how the Assessor applies the method. The concern here is that the Maine Constitution requires equal apportionment of the tax burden, i.e. similar properties should have similar assessments.

The third statement addresses improprieties in the assessing process. Illegality in this context means that there is a legal defect in the authority of the Assessor or in the assessing or taxation process. Differences of opinion related to a property’s valuation do not make an assessment “illegal”.

3. **To meet the legal threshold of what is required to prove “manifest error” in a property appeal (the taxpayer’s burden or proof), taxpayers must:**
  - a. **Present evidence that the Board accepts as credible that impeaches the validity of the assessment.**
  - and**
  - b. **Present evidence and proof of the actual fair market value of the applicant’s property that the Board also deems credible.**

Only if the taxpayer satisfies both of these burdens is the Board authorized to engage in an independent determination of the fair market value of the property for purpose of granting an abatement.

4. **Maine Law recognizes that mass valuation is not an exact science and that tax assessments and valuations may be valid though not entirely precise. By statute (36 M.R.S.A, Section 848-A) assessors are therefore afforded a “margin of error” in their valuations. Thus, assessments are valid if they are “accurate within reasonable limits of practicality”. The margin of error allowed assessors is 10% of the Town’s assessment ratio or, if contested, the ratio that is otherwise proven.**