

Town of Kennebunk, Maine



Board of Assessment Review Meeting January 28, 2021 – 7:00PM

This meeting will be conducted through the electronic platform [Zoom](#), as described below.

ZOOM MEETING INSTRUCTIONS FOR COMMUNITY PARTICIPATION

This meeting will be conducted using [Zoom](#), a web-based video conferencing tool, under [1 M.R.S.A. § 403-A](#), which authorizes the Town to hold remote meetings during the state of emergency declared by the Governor due to the outbreak of COVID-19.

Time: January 28, 2021 – 7:00PM Eastern Time (US and Canada)

Ways to join the webinar:

- By computer or mobile device:
<https://us02web.zoom.us/j/81979738474>
- Or go to [ZOOM](#)
- By Phone: 1-312-626-6799 US or 1-646-876-9923 US or 1-669-900-6833

Webinar ID: 819 7973 8474

Passcode: 331568

Please take a minute to read these important Instructions before you join:

- Please mute your audio and disable your video before joining
- Here are some brief videos to help familiarize you with the Zoom platform
 - [Joining a Zoom Meeting](#) (brief instructional video)
 - [Video or Audio off by Attendee](#) (brief instructional video)
 - [Attendee Controls in a Meeting](#) (brief instructional video)
- PUBLIC COMMENT: If you wish to speak on an agenda item and you are:
 - Joining via your computer or cell phone
 - Please use the “raise your hand” feature by clicking “participants” (computer). The host will be notified and will identify you when it is your turn to comment.
 - Joining via landline phone:
 - The following commands can be entered using your phone’s dial pad while in a Zoom meeting. The host will be notified and will identify you when it is your turn to comment.
 - *6 - Toggle mute/unmute
 - *9 - Raise Hand

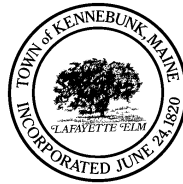
Town of Kennebunk, Maine



Board of Assessment Review Meeting January 28, 2021 – 7:00PM

1. Call to Order (7:00 P.M.)
2. Roll Call
3. Format of hearing
4. Discuss findings for January 21, 2021 decision letters
5. Adjournment

Town of Kennebunk, Maine



Town of Kennebunk, Maine



Board of Assessment Review

Richard B. Smith
Gregg Dinino
Dudley Tyson

January 21, 2021

Mr. and Mrs. David G. Strachan, Jr.
185 Washington Street
Topsfield, MA 01983

Re: Property Tax Abatement Application
Property of David G. Strachan, Jr. and Susan E. Strachan
88 Summer Street (Map 75, Lot 12)

Dear Mr. and Mrs. Strachan:

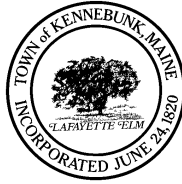
The Board of Assessment Review of the Town of Kennebunk met on January 21, 2021 to hear the abatement appeal of David G. Strachan, Jr. and Susan E. Strachan for their residential property at 88 Summer Street (Map 75, Lot 12). Mr. and Mrs. Strachan have requested an abatement of \$42,800.00 from the Town's assessed valuation of \$394,100.00.

Based upon the Board's review of the Town's assessment records, and the information submitted by Mr. and Mrs. Strachan and information submitted by the Assessor, and after presentations before the board by Mr. Strachan and by the Assessor, the Board determined as follows:

1. The Assessor followed the appropriate process in determining the assessed value of the Strachan property.
2. The Assessor was consistent in his Application of Site Index 5 to similarly situated properties in Neighborhood 7.
3. Mr. Strachan felt that while his property land value's increase of 33 percent was in line with the town wide and his neighborhood increase, the rate of increase applied to his building valuation of 57 percent was excessive and created a total valuation increase of 50 percent that Mr. Strachan deemed unreasonable and manifestly wrong. The board determined after lengthy discussion that the perceived large increase in valuation applied to his building was in fact caused by the removal of a negative cost to cure adjustment that had been applied to the assessed value in 1995, based on a hair salon that was constructed and operated beginning in 1995. This negative adjustment continued until eliminated in 2019



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when the assessor's office conducted a physical review and determined that the beauty shop space had been eliminated at some point several years prior to 2019, and the space converted into living space, thus eliminating the reason for the lower assessed value and the removal of the negative cost to cure adjustment in 2019.

Based upon the foregoing, the Board of Assessment Review finds that Mr. and Mrs. Strachan failed to prove that the assessed valuation of their property is manifestly unjust (finding that the judgment of the Assessor was not irrational or unreasonable, that there was no unjust discrimination, and that the assessment was not fraudulent, dishonest or illegal). The Board, therefore, denied their request for an abatement.

The vote was three in favor of the denial and none opposed.

You have the right to appeal this decision to the Superior Court of the State of Maine in accordance with 36 M.R.S.A. § 843 and Rule 80B of the Maine Rules of Civil Procedure.

Board of Assessment Review

By: _____
Richard B. Smith, Chair

cc: Daniel J. Robinson, CMA

