

**FRANKLIN COUNTY COMMISSIONERS MEETING AGENDA**

**LOCATION:** Franklin County EOC, 120 County Way, Farmington

**DATE AND TIME:** April 2, 2026 @ 9:00 A.M.

**The Franklin County Commissioners' meetings are open to the public.** This meeting is also available virtually via Video Conferencing, Cloud Phone, Webinars, Chat, Virtual Events | Zoom. Here is the meeting ID# 492 510 0482 passcode 030621.

**ABATEMENT APPEAL HEARINGS:**

**9:00 a.m.**

**NOTICE OF TAX ABATEMENT APPEAL HEARING IN THE MATTER OF: *Petitioner Emery Bubier v. Respondent Town of Phillips***

**10:00 a.m.**

**NOTICE OF TAX ABATEMENT APPEAL HEARING IN THE MATTER OF: *Petitioners Michael Canney and June Locklin v. Respondent Town of Phillips***

**RECOGNITION: None**

**APPOINTMENTS: None**

**NEW BUSINESS:**

1. Copier RFP – Open Bids

**OLD BUSINESS: None**

**MISCELLANEOUS: None**

**WARRANTS: None**

**Executive Session 1 M.R.S. § 405(6)(A) – Personnel Matters – Administrator’s Annual Review**

**ADJOURNMENT:**

Meeting Packets are available to view by clicking on the link below:

[Agendas & Minutes - Franklin County, Maine \(franklincountymaine.gov\)](http://franklincountymaine.gov)

TAX APPEAL APPLICATION FOR ABATEMENT OF PROPERTY TAXES  
(MRS Title 36, Section 844)

1. Name of Petitioner (s) MICHAEL CANNEY, JUNE LOCKLIN
2. Mailing Address of Petitioner (s) 17 PLEASANT ST., PHILLIPS ME. 04966  
Telephone 207 491 1598 Email michael\_canney@yahoo.com
3. Address where property is located 17 PLEASANT ST.  
Tax Map 01 Lot Number 48
4. Tax Year for which abatement is requested 2025-2026 (or 2026-2027)  
Date of Commitment \_\_\_\_\_
5. If requested did you file a list of your taxable property of which you were possessed as of the first day of April of this year with the Assessors? Y  N  Date filed \_\_\_\_\_
6. Taxes: Date due 10/1/25 Amount due \$1791.03 Amount paid \_\_\_\_\_  
Amount in dispute \_\_\_\_\_ Taxes for previous year \_\_\_\_\_
7. Present assessed value of property \$195,900
8. Amount of abatement requested on property \$95,000
9. What is your estimate of the fair market value of the property for which abatement is requested?  
\$100,000
10. Please list other similar properties in your Town (by Tax Map and Lot Number)  
Don't know any
11. If given state reason for denial of your application for abatement:  
\_\_\_\_ I failed to file my true and perfect list of properties by April 1<sup>st</sup>.  
\_\_\_\_ The Town mailed me a form for reporting my property OR  
\_\_\_\_ The Town delivered a form for reporting my property by \_\_\_\_\_ (Indicate Method of Delivery)  
 The Town indicated the property was fairly assessed.  
\_\_\_\_ Other \_\_\_\_\_  
(Specify)
12. Date written application for abatement was filed with Assessors 1/2/26
13. Date your written abatement request was acted on by the Assessors 1/16/26
14. Date you received written notice of the Assessors' decision 1/18/26

15. REASONS FOR REQUESTING ABATEMENT. PLEASE BE SPECIFIC, STATING GROUNDS FOR BELIEF THAT ASSESSMENT IS "MANIFESTLY WRONG" FOR ASSESSMENT PURPOSES. ATTACH EXTRA SHEETS IF NECESSARY.

Note that the Maine Supreme Judicial Court has held in tax abatement cases that in order to prevail, the taxpayer must prove one of three things:

- (1) The judgment of the Assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results;
- (2) There was unjust discrimination; or
- (3) The assessment was fraudulent, dishonest or illegal.

Only if one of these three things is proven by the taxpayer, is the assessment said to be "manifestly wrong."

(1) The letter from the Town of Phillips denying our request for abatement states that "the values of your property prior to the revaluation were based on values set during the last revaluation in 2020." NOT TRUE!

The last revaluation of our property was done by the Town appraiser at our request in 2019 and it was assessed for \$65,300 at that time. A fair assessment considering the condition and the fact that we paid \$25,000 for it "as is."

The assessment of \$195,900 is irrational and unreasonable and no inspection of the property was even conducted.

16. Estimated time for presentation at hearing 5 MIN.

17. Please attach a copy of application for abatement of taxes which you made to the Town Assessors and a copy of their written decision. If you have received no written answer and 60 days have expired since the date you filed your application with the Assessors, the application shall be deemed to have been denied.

18. Please enclose a picture of the property for which abatement is requested.

Wherefore, I pray that the County Commissioners will order the Tax Assessors of the Town to appear on a day certain to hear my appeal and grant whatever relief I may be entitled to.

Date

Michael Carney  
(Sign) Applicant

Res'd  
12-26

**APPLICATION FOR  
ABATEMENT OF MUNICIPAL PROPERTY TAXES**  
36 M.R.S. §§ 841 - 849, and Property Tax Bulletin No. 10

This application must be filed with your municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name: MICHAEL CANNEY
2. Mailing address: 17 PLEASANT ST. PHILLIPS, ME 04966
3. Physical address (if different than mailing address): 17 PLEASANT ST.
4. Phone: 207. 491. 1598 Email: mainevegan@proton.me
5. Tax year for abatement: .....
6. Assessed value of real estate: .....\$
7. Reduction of real estate value requested: .....\$
8. Assessed value of personal property: .....N/A.....\$
9. Reduction of personal property value requested: .....N/A.....\$
10. Reasons for requesting abatement (please be specific about the reason(s) you believe the assessment is illegal, erroneous, or that the property is overvalued for tax purposes, and include supporting documentation such as comparable sales/deed reference):  
PROPERTY IS OVERVALUED FOR TAX PURPOSES.  
SEE ATTACHED NOTES AND DOCUMENTS.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Michael Canney  
Signature of applicant

12/15/25  
Date



Rev 03/22

Scanned to Maurice  
1-5-26

**To the Town of Phillips Select Board**  
**Request for Tax Abatement**  
December 15, 2025

**TO WHOM IT MAY CONCERN:**

Phillips property owners received their new tax bills in September, and when ours arrived in the mail it was quite a shock.

The revaluation of our property at 17 Pleasant St. can't possibly be based on current fair market value. The new assessment of **\$195,900** is at least double any reasonable fair market value appraisal for our 160 year-old house.

We have paid our taxes on time since we moved to Phillips 7 years ago, and until now we have felt the Town of Phillips was fair in its assessment of taxes.

When we moved into this house in 2018, it had been abandoned for years. The plumbing was broken and work was required to make it liveable. We were fortunate to get a private loan and we purchased it "as is" for \$25,000.

The tax assessment at that time was almost \$80,000. We requested a revaluation in 2020 and an assessment was done in the spring of 2021 that lowered the valuation to around \$69,000 and we received a homestead exemption. That reduced our taxes from \$826.15 to \$777.79.

Since 2024 our Property Tax bills have skyrocketed from \$778.16 to \$1,791.03.

|           |            |
|-----------|------------|
| 2021-2022 | \$826.15   |
| 2022-2023 | \$777.79   |
| 2023-2024 | \$788.16   |
| 2024-2025 | \$1,043.64 |
| 2025-2026 | \$1,791.03 |

How can the Town of Phillips justify increasing our property taxes by more than double in four years, since no improvements have been made? Did the appraisal service that was hired use Rangeley property values to assess our Phillips property? No thorough inspection of the property was done, to our knowledge.

This house was constructed in the 1850s and has an outdated and patch worked plumbing and wiring system that now works but should be upgraded. The house has never had upgraded windows and they rattle when the wind gets gusty.

We have been hoping to get new paint on at least part of the house, but as elders on a very limited budget we don't have the financial resources to get all the work done this house needs.

The new valuation of the property at \$195,900 can't possibly be because the market value of our property has suddenly doubled.

Our back yard was flooded when the river overflowed. 8 ft. of water ruined everything that was down there. But that half acre is now assessed for \$73,600, more than the Town assessed our entire property for several years ago.

This may be legal but it certainly isn't fair to demand that taxpayers assume this increased burden, which is a sudden hardship to impose on people with fixed incomes. Where is the concern for the welfare of the people who have been diligently paying taxes to the Town?

The appraisal firm that was hired by the Town clearly revalued properties based on a predetermined revenue target and not at all on fair market value.

It's a shame that Democrats in Augusta fought to remove L1 legislation in 2025 after 20 years, which served as a protection for taxpayers against this kind of abuse. But the fact that state legislation fails to prohibit municipalities from imposing unfair tax burdens on their residents doesn't make it ethical or fair.

These new tax bills come with the threat of property confiscation, which is an egregious abuse of power by those who have been trusted to represent us in administering the Business of the Town. People who can't afford to pay double or triple the taxes they have been paying can now have their houses taken for nonpayment.

We are paying our taxes under protest, while requesting an amended revaluation and an abatement that will make our tax bill more consistent with the fair market value of the property.

Please see the attached Tax Abatement Application.

We look forward to the Select Board's response to the concerns raised in this letter, and we hope the tax abatement application will be seriously considered.

Sincerely,

Michael Canney  
michael\_canney@yahoo.com  
(207) 491-1598

June Locklin  
junelocklin@gmail.com  
(207) 491-3387

17 Pleasant Street, Phillips 04966

2026 Real Estate Tax Bill

Town of Phillips  
 124 Main Street  
 Phillips, ME 04966  
 (207) 639-3561

R856  
 CANNEY, MICHAEL  
 LOCKLIN, JUNE  
 17 PLEASANT STREET  
 PHILLIPS ME 04966

| Current Billing Information |                 |
|-----------------------------|-----------------|
| Land                        | 73,600          |
| Building                    | 122,300         |
| Assessment                  | 195,900         |
| Exemption                   | 25,000          |
| Taxable                     | 170,900         |
| Rate Per \$1000             | 10.480          |
| <b>Total Due</b>            | <b>1,791.03</b> |

Acres: 0.69  
 Map/Lot U001-048 Book/Page B4093P110 First Half Due 10/1/2025 895.52  
 Location 17 PLEASANT STREET Second Half Due 4/1/2026 895.51

**Information**

As a result of the money our municipality receives from the State Legislature through the State Municipal Revenue Sharing Program, Homestead Exemption Reimbursement and State Aid to Education, your property tax bill has already been reduced by 44%.  
 Certified Ratio Declaration is 100% for this billing.  
 Interest of 7.5% for unpaid taxes will accrue on 10/2/2025 and 04/02/2026

The Town of Phillips has \$195,540.30 in general obligation debt.

The Town Office hours are Monday 11 a.m - 5:30 p.m.  
 Tuesday-Friday 8:30 a.m. - 4:00 p.m.

Please call the Town Office with any questions: 207-639-3561

| Current Billing Distribution |        |        |
|------------------------------|--------|--------|
| School                       | 42.23% | 756.35 |
| Town                         | 51.34% | 919.51 |
| County                       | 6.43%  | 115.16 |

**Remittance Instructions**

Please make checks or money orders payable to  
 Town of Phillips and mail to:

Town of Phillips  
 124 Main Street  
 Phillips, ME 04966

Please remit this portion with your second payment

2026 Real Estate Tax Bill  
 Account: R856  
 Name: CANNEY, MICHAEL  
 Map/Lot: U001-048  
 Location: 17 PLEASANT STREET

4/1/2026 895.51

| Due Date | Amount Due | Amount Paid |
|----------|------------|-------------|
|----------|------------|-------------|

**Second Payment**

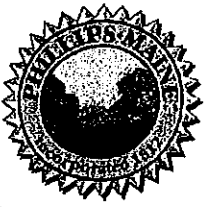
Please remit this portion with your first payment

2026 Real Estate Tax Bill  
 Account: R856  
 Name: CANNEY, MICHAEL  
 Map/Lot: U001-048  
 Location: 17 PLEASANT STREET

10/1/2025 895.52

| Due Date | Amount Due | Amount Paid |
|----------|------------|-------------|
|----------|------------|-------------|

**First Payment**



**TOWN OF PHILLIPS**  
124 Main Street, Phillips ME 04966  
207-639-3561 / FAX 207-639-2880

*Mailed  
1-16-2026 MKC*



Michael Canney  
June Locklin  
17 Pleasant Street  
Phillips, Maine 04966

January 16, 2026

Dear Mr. Canney and Ms. Locklin,

The Town of Phillips received your application for an abatement for "property location" U001-048 for the 2025/2026 tax year. Your application was seeking an abatement, however, there was no official documentation submitted with your application.

After careful review of your property and Town records, your property is assessed fairly and equitably in comparison to similar properties in the Town of Phillips. It is important to note the values of your property prior to the revaluation were based on values set during the last revaluation in 2000. A factoring process did not take place to adjust land values. They were reset to zero and new values were set based on current market information. An increase factor method cannot be used for comparisons.

If you wish to appeal this decision, your next step would be to appeal to the Franklin County Commission Office at 120 County Way, Suite 4, Farmington, Maine, 04938, no later than 60 days from the date of this letter.

If you have additional questions, please contact the Town of Phillips at 207-639-3561.

Sincerely,

Board of Assessors

Town of Phillips

**Jessica Westhaver**

Certified Maine Assessor

Parker Appraisal Co







COLOR BUILDING *WHITE*

**BUILDING RECORD**

| OCCUPANCY                       |             | PLUMBING |   | COMMERCIAL COMPUTATIONS |   | SKETCH |                     | CONTEMPORARY |        | RANCH (R) |           | COLONIAL  |  | CONVENTIONAL |  |
|---------------------------------|-------------|----------|---|-------------------------|---|--------|---------------------|--------------|--------|-----------|-----------|-----------|--|--------------|--|
| 1                               | 2           | 3        | 4 | NO.                     | M | O      | EXTERIOR WALL CODES | 5            | STUCCO | 9         | CONCRETE  | MEMORANDA |  |              |  |
| 1                               | 2           | 3        | 4 | NO.                     | M | O      | 1 FRAME             | 6            | TILE   | 10        | ENAM. STL |           |  |              |  |
| LOT DWELLING                    | COMM. OTHER |          |   |                         |   |        | 2 BRICK             |              |        |           |           |           |  |              |  |
| BASMENT                         |             |          |   |                         |   |        | 3 GLASS             |              |        |           |           |           |  |              |  |
| TOILET ROOM                     |             |          |   |                         |   |        | 4 C.B.              |              |        |           |           |           |  |              |  |
| SINK/LAVATORY/SS                |             |          |   |                         |   |        | EXTERIOR WALLS      |              |        |           |           |           |  |              |  |
| WATER CLOSET/URINAL             |             |          |   |                         |   |        | PERIMETER           |              |        |           |           |           |  |              |  |
| NO PLUMBING                     |             |          |   |                         |   |        | PERIM. AREA RATIO   |              |        |           |           |           |  |              |  |
| OTHER FEATURES                  |             |          |   |                         |   |        | NO. OF UNITS        |              |        |           |           |           |  |              |  |
| PART MASONRY WALLS              |             |          |   |                         |   |        | AVG. UNIT SIZE      |              |        |           |           |           |  |              |  |
| FIREPLACE (INGRADE)             |             |          |   |                         |   |        | BASEMENT SIZE       |              |        |           |           |           |  |              |  |
| BSMT. BR./APT.                  |             |          |   |                         |   |        | SCHEDULE            |              |        |           |           |           |  |              |  |
| BSMT. GAR 1 2                   |             |          |   |                         |   |        | HT.                 |              |        |           |           |           |  |              |  |
| BUILT-IN RANGE/DWY/DISP         |             |          |   |                         |   |        | BASEMENT            |              |        |           |           |           |  |              |  |
| MODERN KITCHEN                  |             |          |   |                         |   |        | FRST                |              |        |           |           |           |  |              |  |
| EXTERIOR BETTER                 |             |          |   |                         |   |        | SECOND              |              |        |           |           |           |  |              |  |
| INTERIOR BETTER                 |             |          |   |                         |   |        | THIRD               |              |        |           |           |           |  |              |  |
| BASE PRICE                      |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| LIVING ACCOMMODATIONS           |             |          |   |                         |   |        | B.P.A.              |              |        |           |           |           |  |              |  |
| NO. OF UNITS                    |             |          |   |                         |   |        | SUB TOTAL           |              |        |           |           |           |  |              |  |
| TOTAL ROOMS                     |             |          |   |                         |   |        | LIGHTING            |              |        |           |           |           |  |              |  |
| DWELLING COMPUTATIONS           |             |          |   |                         |   |        | HTG/AIR CON.        |              |        |           |           |           |  |              |  |
| 1-5 STORY                       |             |          |   |                         |   |        | SPRINKLER           |              |        |           |           |           |  |              |  |
| PARTITION                       |             |          |   |                         |   |        | INTERIOR FINISH     |              |        |           |           |           |  |              |  |
| BASEMENT                        |             |          |   |                         |   |        | SF/CF PRICE         |              |        |           |           |           |  |              |  |
| HEATING                         |             |          |   |                         |   |        | AREA CUBED          |              |        |           |           |           |  |              |  |
| PLUMBING                        |             |          |   |                         |   |        | SUB TOTAL           |              |        |           |           |           |  |              |  |
| ATTIC                           |             |          |   |                         |   |        | M & O.F.            |              |        |           |           |           |  |              |  |
| INTERIOR FINISH                 |             |          |   |                         |   |        | ADDITIONS           |              |        |           |           |           |  |              |  |
| ADD. & PORCHES                  |             |          |   |                         |   |        | TOTAL BASE          |              |        |           |           |           |  |              |  |
| REPLACEMENT COST                |             |          |   |                         |   |        | GRADE FACTOR        |              |        |           |           |           |  |              |  |
| FUNCTIONAL DEPRECIATION FACTORS |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| ENCROACHMENT                    |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| ECONOMIC                        |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| OBSCURENESS                     |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| STRUCTURAL                      |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| TYPE                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| DWELLING                        |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| GARAGE                          |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| BARN                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| SHED                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| COMMERCIAL BUILDING             |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| USED                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| DATE                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| REPL COST                       |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 275880                          |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| CONSTRUCTION                    |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 1958                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| NO.                             |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 110                             |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| LOC.                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 1900 22-223                     |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| TYPE                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| D                               |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| SIZE                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 7628                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| RATE                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 3.6%                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| GRADE                           |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| D                               |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| ERECTED                         |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 1958                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| CONDITION                       |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| FAIR                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| REPLACEMENT CODE                |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 275880                          |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| DEPR.                           |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 5/55                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| TRUE VALUE                      |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 117940                          |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| TOTAL CARDS                     |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 18220                           |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| THRU                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 1958                            |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| TOTAL VALUE ALL BUILDINGS       |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |
| 122310                          |             |          |   |                         |   |        |                     |              |        |           |           |           |  |              |  |

CONDITION: 1-EXCELLENT; 2-GOOD; 3-AVERAGE; 4-FAIR; 5-POOR  
 DO NOT CONFUSE THE TWO  
 GRADE DENOTES QUALITY OF CONSTRUCTION: A-EXC; B-GOOD; C-AVERAGE; D-CHEAP; E-VERY CHEAP  
 DEPRECIATION FACTOR REFERS TO THE CONDITION, DESIRABILITY, USEFULNESS OF THE BUILDING.



**Town of Phillips  
124 Main Street  
Phillips, ME 04966**

**March 19, 2026**

**TO:** Franklin County Commissioners

**RE:** Defense of Assessment – 17 Pleasant Street, Phillips, Maine (R001-048)

The Town of Phillips completed a full town-wide revaluation for the 2025 tax year through Parker Appraisal Co. The purpose of this revaluation was to equalize all property assessments fairly and equitably using current market data, construction costs, and other relevant factors affecting value. Comparisons to the 2024 assessments are not meaningful, as those values were based on market information more than 20 years old. The last town-wide revaluation occurred in 2000, and although interim adjustments may have been made, the underlying cost schedules remained tied to outdated market conditions.

**Included Exhibits**

- **EXHIBIT 1 – Assessor Worksheet for Comparable Properties** Demonstrates how each property was assessed using the same methodology and provides a clear comparison of structural characteristics.
- **EXHIBIT 2 – Property Cards for All Comparable Properties and the Subject Property** (Real Estate Transfer Tax Declarations included for sales)

1. 17 Pleasant Street (U001-048) – Subject
2. 11 Pleasant Street (U001-050)
3. 22 Pleasant Street (U002-061)
4. 6 Bridge Street (U004-023)
5. 22 Park Street (U005-043)

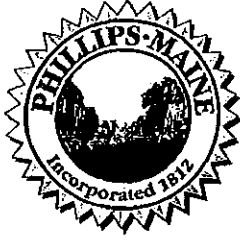
- **EXHIBIT 3 – “The Assessor’s Practice” under Title 36**

The methodology and values established in the 2025 revaluation were applied uniformly to ensure consistent and equitable treatment for all property owners. It is important to emphasize that assessments do not determine the amount of taxes a property owner will pay, nor do they represent market sale prices. Taxes are driven solely by the Town’s budgetary requirements; assessments serve only as the proportional model used to distribute that budget among taxpayers.

A review of the properties submitted by the taxpayer, along with additional comparable properties identified by the Assessor, is summarized below.

**Comparable Properties with Sales Data**

Sales data was collected using DLN listings from Maine Revenue Services. Sales prior to 2021 were excluded, as older market data requires excessive manual adjustment and does not reflect current market conditions.



**Town of Phillips  
124 Main Street  
Phillips, ME 04966**

**1. Tax Map U001-050 – 11 Pleasant Street**

- Sold for \$208,000 on 01/20/2026
- Cape, 1½ story with ¼ crawl space (built 1830)
- See spreadsheet for detailed comparison

**2. Tax Map U002-061 – 22 Pleasant Street**

- Sold for \$90,000 in 2014
- Sold again for \$335,000 on 07/15/2025
- Cape, 1½ story with ¼ crawl space (built 1860)
- See spreadsheet for detailed comparison

**3. Tax Map U004-023 – 6 Bridge Street**

- Sold for \$155,000 in 2021
- Sold again for \$225,000 on 12/27/2024
- Two-story Gambrel on slab (built 2009)

**4. Tax Map U005-043 – 22 Park Street *(Used for Value Reference Only)***

- Sold for \$70,000 in 2024
- Sold again for \$84,900 on 09/12/2025
- Single-wide mobile home on slab (built 1965)

This sale is included solely to illustrate the taxpayer's request for a reduction to \$100,000. A single-wide mobile home over 50 years old selling for \$84,900 in 2025 is not comparable to the subject property in any meaningful way other than land location. The structures are fundamentally different in type, age, and quality.

**Conclusion**

Based on the evidence, methodology, and comparable property analysis, we find no unjust discrimination in the assessment of 17 Pleasant Street. The property received fair and equitable treatment consistent with all other properties in the Town of Phillips.

We appreciate your time and consideration. The Town of Phillips stands firmly behind the methodology and final determination of the assessment for 17 Pleasant Street, as well as all assessments completed during the 2025 revaluation. Significant time and effort were dedicated to visiting every property and thoroughly researching and analyzing all factors necessary to complete this project accurately and equitably.

**Sincerely, Town of Phillips Board of Assessors & Parker Appraisal Co.**

# Town of Phillips

ASSESSOR WORKSHEET

|  | 17 Pleasant St<br>Canney/Locklin - Subject<br>U001-048  | 11 Pleasant St<br>Ballard<br>U001-050 | 22 Pleasant St<br>Finney<br>U002-061  | 6 Bridge St<br>Cote<br>U004-023 | 22 Park St<br>Collins<br>U005-043       |
|--|---|---------------------------------------|---|---------------------------------|---|
| <b>Land (Total Acreage)</b>                    |   |                                       |   |                                 | <i>Reduction for continual flooding</i> |
| Neighborhood                                   | 480   | 480                                   | 480   | 480                             | 480                                     |
| Base Developed Acre                            | 0.69  | 0.50                                  | 0.46  | 0.70                            | 0.26                                    |
| Base Developed Acre Assessment                 | \$ 73,600   | \$ 67,200                             | \$ 67,200   | \$ 73,600                       | \$ 51,840                               |
| Rear Acreage                                   | 0.00  | 0.00                                  | 0.00  | 0.00                            | 0.00                                    |
| Rear Acreage Assessment                        | \$ -  | \$ -                                  | \$ -  | \$ -                            | \$ -                                    |
| Total Acres                                    | 0.69  | 0.50                                  | 0.46  | 0.70                            | 0.26                                    |
| <b>Land Assessment</b>                         | <b>\$ 73,600</b>  | <b>\$ 67,200</b>                      | <b>\$ 67,200</b>  | <b>\$ 73,600</b>                | <b>\$ 51,840</b>                        |
| <b>Dwelling</b>                                |   |                                       |   |                                 |   |
| Style  | Cape 1.5 Story  | Cape 1.5 Story                        | Cape 1.5 Story  | 2 Story Gambrel                 | 10x46 Single Wide MoHo                  |
| Living Sqft                                    | 1053  | 2031                                  | 1242  | 2112                            | 460                                     |
| Base Assessment                                | \$ 202,200  | \$ 303,400                            | \$ 220,200  | \$ 280,000                      | \$ 43,600                               |
| Basement Adjustments                           | Full Basement   | 1/4 Crawl Space                       | 1/4 Crawl Space   | Slab                            | Slab                                    |
| Basement Assessment                            | \$ -  | (\$10,600)                            | (\$7,800)   | (\$31,200)                      | \$ -                                    |
| Cooling Systems                                | N/A   | N/A                                   | Heat Pumps  | N/A                             | N/A                                     |
| Add Cooling Assessment                         | \$ -  | \$ -                                  | \$ 9,000  | \$ -                            | \$ -                                    |
| Total Full Bathrooms                           | 1   | 1                                     | 2   | 1                               | Included in MoHo Cost                   |
| Total Half Bathrooms                           | 1   | 0                                     | 0   | 0                               | 0                                       |
| Additional Bath Fixtures                       | 0   | 0                                     | 0   | 0                               | 0                                       |
| Add Bath Fix Assessment                        | \$ 4,400  | \$ -                                  | \$ 6,600  | \$ -                            | \$ -                                    |
| Fire Place                                     | N/A   | N/A                                   | N/A   | N/A                             | N/A                                     |
| Fire Place Assessment                          | \$ -  | \$ -                                  | \$ -  | \$ -                            | \$ -                                    |
| One Story Frame                                | 2 Story Frame (54 sqft) - Built "old" & 2 Story Frame (56 sqft) - Built "old"                 | 40 sqft - Built 1830                  | 1.5 Story Frame (672 sqft) - Built 1860 & 1 Story Frame (168 sqft) - Built 1860 & 1 Story Frame (506 sqft) - Built 1860 | N/A                             | N/A                                     |
| One Story Frame Assessment                     | \$ 22,400   | \$ 9,900                              | \$ 183,300  | \$ -                            | \$ -                                    |
| Open Frame Porch                               | 156 sqft - built "old" & 36 sqft - built "old" & Enclosed Frame Porch (80 sqft) - Built "old" | 356 sqft - Built 1830                 | 512 sqft - Built 2023   | 336 sqft - Built 2009           | N/A (See Below)                         |
| Open Frame Porch Assessment                    | \$ 21,800   | \$ 16,600                             | \$ 21,600   | \$ 16,000                       | \$ -                                    |
| Decking  | N/A   | N/A                                   | N/A   | N/A                             | N/A                                     |
| Decking Assessment                             | \$ -  | \$ -                                  | \$ -  | \$ -                            | \$ -                                    |
| Patio  | N/A   | N/A                                   | N/A   | N/A                             | 0                                       |
| Patio Assessment                               | \$ -  | \$ -                                  | \$ -  | \$ -                            | \$ -                                    |
| Year Built                                     | "Old"   | 1830                                  | 1860  | 2009                            | 1965                                    |
| Grade  | C +10   | C +10                                 | C +10   | C                               | D                                       |
| Condition                                      | Fair  | Average                               | Average   | Average                         | Ave                                     |
| Dwelling Assessment                            | \$ 275,880  | \$ 351,230                            | \$ 476,190  | \$ 264,800                      | \$ 43,600                               |
| Basement Finish sqft                           | N/A   | N/A                                   | N/A   | N/A                             | N/A                                     |
| Basement Finish Grade                          | N/A   | N/A                                   | N/A   | N/A                             | N/A                                     |
| Add Basement Assessment                        | \$ -  | \$ -                                  | \$ -  | \$ -                            | \$ -                                    |
| Total Dwelling Assessment                      | \$ 275,880  | \$ 351,230                            | \$ 476,190  | \$ 264,800                      | \$ 43,600                               |
| Depreciated Dwelling Assessment (based on age) | \$ 117,940  | \$ 183,520                            | \$ 248,810  | \$ 166,820                      | \$ 17,440                               |

| <b>Outbuildings (Depreciated)</b>   |                        |   |                       |             |  |
|-------------------------------------|------------------------|---|-----------------------|-------------|--|
| Garage                              | N/A                    | 2 Story Barn 961 sqft - Built "old"       | 624 sqft - Built 1900 | N/A         | 208 sqft - Built 1975                      |
| Garage Assessment                   | \$ -                   | \$ 15,910                                 | \$ 15,500             | \$ -        | \$ 8,040                                   |
| Shed                                | 506 sqft - Built "old" | 400 sqft (attached to barn) - Built "old" | N/A                   | N/A         | N/A  |
| Shed Assessment                     | \$ 4,370               | \$ 4,250                                  | \$ -                  | \$ -        | \$ -                                       |
| Canopy                              | N/A                    | N/A                                       | N/A                   | N/A         | Enclosed Framed Porch 90 sqft - Built 1975 |
| Canopy Assessment                   | \$ -                   | \$ -                                      | \$ -                  | \$ -        | \$ 3,280                                   |
| <b>Total Outbuilding Assessment</b> | <b>\$ 4,370</b>        | <b>\$ 20,160</b>                          | <b>\$ 15,500</b>      | <b>\$ -</b> | <b>\$ 11,320</b>                           |

|                                  |                  |                  |                  |                  |                 |
|----------------------------------|------------------|------------------|------------------|------------------|-----------------|
| <b>TOTAL LAND (Rounded)</b>      | \$73,600         | \$67,200         | \$67,200         | \$73,600         | \$51,800        |
| <b>TOTAL BUILDINGS (Rounded)</b> | \$122,300        | \$203,700        | \$264,300        | \$166,800        | \$28,800        |
| <b>TOTAL ASSESSMENT</b>          | <b>\$195,900</b> | <b>\$270,900</b> | <b>\$331,500</b> | <b>\$240,400</b> | <b>\$80,600</b> |

|                   |  |            |                                      |                                       |                                      |
|-------------------|--|------------|--------------------------------------|---------------------------------------|--------------------------------------|
| <b>Sale Notes</b> | Previously Sold for 2016 as Bank Sale for \$17,000 | None       | Previously Sold for \$90,000 in 2014 | Previously Sold for \$155,000 in 2021 | Previously Sold for \$70,000 in 2024 |
| <b>Sale Price</b> | \$ 25,000  | \$ 208,000 | \$ 335,000                           | \$ 225,000                            | \$ 84,900                            |
| <b>Sale Date</b>  | 6/1/2019   | 1/20/2025  | 7/15/2025                            | 12/27/2024                            | 9/12/2025                            |

**COPY OF DATA  
ALREADY ON FILE.  
DO NOT RE-PROCESS.**

**MAINE REAL ESTATE  
TRANSFER TAX DECLARATION  
Form RETTD**

DLN: 0011607161101  
Registry: FRANKLIN  
Date/Time Recorded: 3/1/2016 12:00:00 AM  
Transfer Tax Amount: \_\_\_\_\_  
Doc Number: 0  
Book: 3804  
Page: 111  
BOOK/PAGE - REGISTRY USE ONLY

1. County FRANKLIN  
2. Municipality PHILLIPS

3. GRANTEE/PURCHASER  
Last name, first name, MI; or business name  
REINHOLT EMILY B

Mailing address  
PO BOX 132  
Municipality  
EDGECOMB

State  
ME  
ZIP Code  
00000-4556

4. GRANTOR/SELLER  
Last name, first name, MI; or business name  
MAINE STATE HOUSING AUTHORITY

Mailing address  
353 WATER STREET  
Municipality  
AUGUSTA

State  
ME  
ZIP Code  
04330

| 5. PROPERTY               |          |           |         |                             |           |                     |
|---------------------------|----------|-----------|---------|-----------------------------|-----------|---------------------|
| Tax Map                   | Block    | Lot       | Sub-lot | Tax maps exist for property | No        | Type of property    |
| <u>U</u>                  | <u>1</u> | <u>48</u> |         |                             | <u>No</u> | <u>202</u>          |
| Physical Location         |          |           |         | Multiple parcels            | <u>No</u> | Acreage <u>0.60</u> |
| <u>17 PLEASANT STREET</u> |          |           |         | Portion of parcels          | <u>No</u> |                     |

| 6. TRANSFER TAX         |                  |
|-------------------------|------------------|
| Purchase Price .....    | <u>17,000.00</u> |
| Fair market value ..... | <u>0.00</u>      |
| Claiming exemption:     | <u>Yes</u>       |
| Exemption type:         |                  |

| 7. DATE OF TRANSFER (MM/DD/YYYY) | 8. CLASSIFIED. WARNING TO BUYER - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use. | Classified: |
|----------------------------------|---|-------------|
| <u>02/26/2016</u>                |   | <u>No</u>   |

9. SPECIAL CIRCUMSTANCES  
Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation  
Special Circumstances:  No  
Bank Sale

10. INCOME TAX WITHHELD. The buyer is not required to withhold Maine income tax because:  
Seller has qualified as a Maine resident No  
A waiver has been received from the State Tax Assessor No  
Consideration for the property is less than \$50,000 Yes  
The transfer is a foreclosure sale No

11. OATH. Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct, and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

PREPARER  
Name of preparer: TRIPS ENTRY  
Mailing address: 51 COMMERCE DRIVE, SUITE 100,  
PO BOX 9106 AUGUSTA ME  
04332-9106

Phone number: (207)-624-5606  
Email address: rett.tax.mrs@maine.gov

CLOSED—SOLD FEB 2016 FOR \$17,000

**\$91,205**

**3 bd • 2 ba • 1,100 sq ft**

17 Pleasant St, Phillips, ME 04966



Estimated sale price

**\$87,000 – \$105,000**

Sell confidently with a local market expert in Phillips.

Request consultation

Takes about 3 minutes—no commitment.

Claim home

Claim home to manage this property



View dashboard



Edit facts



Manage photos

### About this home

This is a foreclosure and is being sold "as is" with no warranties.

Single-family  
Property Type

1850  
Year Built

0.69 acres  
Lot Size

\$83  
Est. Price/Sq.Ft.

1 space  
Parking

Listed by Christopher Rushton • Keller Williams Realty  
Bought with Christopher Rushton • Keller Williams Realty

Redfin checked: 3 minutes ago • Source: MREIS #1223933

### Redfin Estimate

**\$91,205**

▲ \$74K since sold in February 2016 ▼ \$25K since February

Recently sold homes

Estimate history

Homes for sale



**\$169,000**

A

3 beds 2 baths 1,200 sq ft  
4 W Kingfield Rd, Kingfield, ...



**\$225,000**

B

3 beds 2 baths 1,150 sq ft  
614 Fairbanks Rd, Farmingto...



**\$250,000**

C

3 beds 1.5 baths 1,200 sq ft  
85 W Kingfield Rd, Kingfield,...



INFORMATION AS FILED WITH MAINE REVENUE SERVICES - NOT VERIFIED

**COPY OF DATA  
ALREADY ON FILE.  
DO NOT RE-PROCESS.**

**MAINE REAL ESTATE  
TRANSFER TAX DECLARATION  
Form RETTD**

DLN: 0011953493530  
 Registry: FRANKLIN  
 Date/Time Recorded: 6/1/2019 12:00:00 AM  
 Transfer Tax Amount: \_\_\_\_\_  
 Doc Number: 0  
 Book: 4093  
 Page: 110  
BOOK/PAGE - REGISTRY USE ONLY

1. County FRANKLIN  
 2. Municipality PHILLIPS

**3. GRANTEE/PURCHASER**

Last name, first name, MI; or business name  
CANNEY MICHAEL

Mailing address  
17 PLEASANT STREET

State  
ME

Municipality  
PHILLIPS

ZIP Code  
00000-4966

**4. GRANTOR/SELLER**

Last name, first name, MI; or business name  
REINHOLT EMILY B

Mailing address  
PO BOX 132

State  
ME

Municipality  
EDGECOMB

ZIP Code  
00000-4556

**5. PROPERTY**

|         |       |     |         |                             |    |                  |   |
|---------|-------|-----|---------|-----------------------------|----|------------------|---|
| Tax Map | Block | Lot | Sub-lot | Tax maps exist for property | No | Type of property | 0 |
| 0       | 0     | 0   | 0       |                             |    |                  |   |

Physical Location  
17 PLEASANT STREET

Multiple parcels No  
 Portion of parcels No  
 Acreage 0.66

**6. TRANSFER TAX**

Purchase Price ..... 25,000.00

Fair market value ..... 0.00

Claiming exemption: No

Exemption type:

**7. DATE OF TRANSFER (MM/DD/YYYY)**

06/12/2019

**8. CLASSIFIED. WARNING TO BUYER -** If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.

Classified:  
No

**9. SPECIAL CIRCUMSTANCES**

Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation

Special Circumstances:  
No

**10. INCOME TAX WITHHELD.** The buyer is not required to withhold Maine income tax because:

Seller has qualified as a Maine resident Yes  
 A waiver has been received from the State Tax Assessor No  
 Consideration for the property is less than \$50,000 Yes  
 The transfer is a foreclosure sale No

**11. OATH.** Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct, and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

**PREPARER**

Name of preparer: TRIPS ENTRY  
 Mailing address: 51 COMMERCE DRIVE, SUITE 100,  
 PO BOX 9106 AUGUSTA ME  
 04332-9106

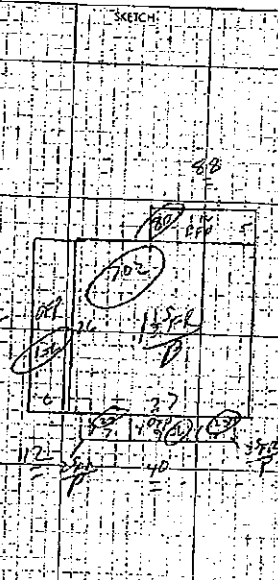
Phone number: (207)-624-5606  
 Email address: rett.tax.mrs@maine.gov



CONCR BUILDING WHITE

### BUILDING RECORD

| OCCUPANCY                        |   | PLUMBING                        |   | COMMERCIAL COMPUTATIONS     |   |
|----------------------------------|---|---------------------------------|---|-----------------------------|---|
| 1                                | 2 | 3                               | 4 | NO.                         | M |
| C. LOT DWELLING COMM. OTHER      |   | STANDARD                        |   | EXTERIOR WALL CODES         |   |
| BASEMENT                         |   | BATHROOM                        |   | 1 FRAME 5 STUCCO 9 CONCRETE |   |
| ONE CRAWL 1/2 1/2 FULL           |   | TOILET ROOM                     |   | 2 BRCK 6 TILE 10 ENAM. ST.  |   |
| FOUNDATION                       |   | SINK/LAVATORY/SS                |   | 3 GLASS 7 STONE 8 METAL     |   |
| P 1/2 CB CONC                    |   | WATER CLOSET/URNAL              |   | EXTERIOR WALLS              |   |
| HEATING                          |   | NO PLUMBING                     |   | PERIMETER                   |   |
| HEAT                             |   | OTHER FEATURES                  |   | PERIM. AREA RATIO           |   |
| HEAT 2ND ONLY                    |   | PART MASONRY WALLS              |   | NO. OF UNITS                |   |
| RM 1/2 1/2                       |   | FIREPLACE (INGRADE)             |   | AVG. UNIT SIZE              |   |
| /STEAM BB RAD                    |   | BSMT. RR/APT.                   |   | BASEMENT SIZE               |   |
| ON/WALL FURNACE                  |   | BSMT. GAR 1 2                   |   | SCHEDULE                    |   |
| CON./ELEC.                       |   | BUILT-IN RANGE/TW/DISP          |   | HT.                         |   |
| ATTIC                            |   | MODERN KITCHEN                  |   | BASEMENT                    |   |
| ONE UNFIN. 1/2 1/2 FULL          |   | EXTERIOR BETTER                 |   | FIRST                       |   |
| ROOF                             |   | INTERIOR BETTER                 |   | SECOND                      |   |
| WOOD/ASPH/WOOD                   |   | LIVING ACCOMMODATIONS           |   | THIRD                       |   |
| TILE/METAL                       |   | NO. OF UNITS                    |   | BASE PRICE                  |   |
| T & G                            |   | 1 BECKROOMS 2                   |   | S P A                       |   |
| EXTERIOR WALLS                   |   | TOTAL ROOMS 5                   |   | SUB TOTAL                   |   |
| BRICK/ALLUM/VIN                  |   | FAMILY ROOMS                    |   | LIGHTING                    |   |
| 1/2 ASPH/ASA/WOOD                |   | DWELLING COMPUTATIONS           |   | HTG/AIR CON.                |   |
| STUCCO/BRCK VENEER/STONE         |   | 1-5 STORY 1/2 M                 |   | SPRINKLER                   |   |
| CONTE/TI-11                      |   | 202 S.F. 202200                 |   | PARTITIONS                  |   |
| E GLASS - AL/WD                  |   | PLUMBING + 4400                 |   | INTERIOR FINISH             |   |
| ROOFS                            |   | ATTIC                           |   | ST/CF PRICE                 |   |
| 22/DRT                           |   | INTERIOR FINISH                 |   | AREA CURED                  |   |
| D WOOD                           |   | ADD. & PORCHES + 44200          |   | SUB TOTAL                   |   |
| EXTERIOR/SUB                     |   | TOTAL BASE                      |   | M & O.F.                    |   |
| FIN                              |   | GRADE FACTOR                    |   | ADDITIONS                   |   |
| IS                               |   | REPLACEMENT COST                |   | TOTAL BASE                  |   |
| INTERIOR FINISH                  |   | FUNCTIONAL DEPRECIATION FACTORS |   | TOTAL GRADE                 |   |
| 8 1 2 3 A                        |   | SURPLUS CAP                     |   | TOTAL                       |   |
| C & D FACTOR                     |   | BUGHT AREA                      |   | 256800                      |   |
| REMODELING DATA                  |   | OVERBUILT                       |   | 110                         |   |
| MEN                              |   | STRUCTURAL                      |   | 275880                      |   |
| WBNG                             |   | TYPE                            |   | O. F.                       |   |
| F                                |   | LOC.                            |   | TOTAL                       |   |
| REPL. COST                       |   | NO.                             |   | 275880                      |   |
| ER                               |   | CONSTRUCTION                    |   | C & D FACTOR                |   |
| DATE                             |   | SIZE                            |   | REMODELING DATA             |   |
| 1-20-25                          |   | RATE                            |   | MEN                         |   |
| TOTAL CARDS THRU                 |   | GRADE                           |   | WBNG                        |   |
| TOTAL VALUE ALL BUILDINGS 122310 |   | ERECTED                         |   | F                           |   |
|                                  |   | CONDITION                       |   | ER                          |   |
|                                  |   | REPLACEMENT CODE                |   | ER                          |   |
|                                  |   | DEPR.                           |   | ER                          |   |
|                                  |   | TRUE VALUE                      |   | ER                          |   |



CONDITION: 1-EXCELLENT; 2-GOOD; 3-AVERAGE; 4-FAIR; 5-POOR  
 DO NOT CONFUSE THE TWO  
 GRADE DENOTES QUALITY OF CONSTRUCTION. A-EXC.; B-GOOD; C-AVERAGE; D-CHEAP; EVERY CHEAP DEPRECIATION FACTOR REFERS TO THE CONDITION, DESIRABILITY, USEFULNESS OF THE BUILDING.

INFORMATION AS FILED WITH MAINE REVENUE SERVICES - NOT VERIFIED

**COPY OF DATA  
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DO NOT RE-PROCESS.**

**MAINE REAL ESTATE  
TRANSFER TAX DECLARATION  
Form RETTD**

DLN: 3579162  
 Registry: Franklin  
 Date/Time Recorded: 1/20/2026 1:50:00 PM  
 Transfer Tax Amount: \_\_\_\_\_  
 Doc Number: 370  
 Book: 4803  
 Page: 263  
BOOK/PAGE - REGISTRY USE ONLY

1. County FRANKLIN  
 2. Municipality PHILLIPS

**3. GRANTEE/PURCHASER**

Last name, first name, MI; or business name  
DAVID BALLARD

Mailing address  
27 MAIN ST

Municipality  
PHILLIPS

State  
ME  
 ZIP Code  
04966-4400

**4. GRANTOR/SELLER**

Last name, first name, MI; or business name  
SHARON V JONES

Mailing address  
15 RIVER RD

Municipality  
PHILLIPS

State  
ME  
 ZIP Code  
04966-4000

**5. PROPERTY**

|  |       |                   |         |   |                              |
|--|-------|-------------------|---------|---|------------------------------|
| Tax Map<br><u>U001</u>                     | Block | Lot<br><u>050</u> | Sub-lot | Tax maps exist for property: <u>Yes</u> | Type of property: <u>201</u> |
| Physical Location<br><u>11 PLEASANT ST</u> |       |                   |         | Multiple parcels: <u>No</u>             | Acreage: <u>0.50</u>         |
|  |       |                   |         | Portion of parcels: <u>No</u>           |                              |

**6. TRANSFER TAX**

Purchase Price ..... 208,000.00  
 Fair market value ..... 216,520.00  
 Claiming exemption: No  
 Exemption type:

**7. DATE OF TRANSFER (MM/DD/YYYY)**

01/16/2026

**8. CLASSIFIED. WARNING TO BUYER -** If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.

Classified:  
No

**9. SPECIAL CIRCUMSTANCES**

Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation

Special Circumstances:  
 No

**10. INCOME TAX WITHHELD.** The buyer is not required to withhold Maine income tax because:

Seller has qualified as a Maine resident: Yes  
 A waiver has been received from the State Tax Assessor: No  
 Consideration for the property is less than \$50,000: No  
 The transfer is a foreclosure sale: No

**11. OATH.** Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct, and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

**PREPARER**

Name of preparer: TITLE, RED DOOR  
 Mailing address: 2204 WOODBURY AVE  
 NEWINGTON NH 03801-2817 USA

Phone number: (207)-358-7500  
 Email address: rettd@reddoortitle.net

PARCEL NO.

CARD NO.

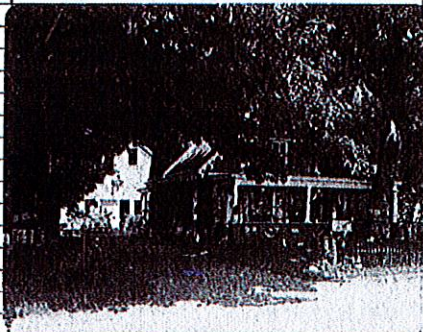
PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

| RECORD OF OWNERSHIP                   |     | DATE    | BOOK | PAGE | AMOUNT  |
|---------------------------------------|-----|---------|------|------|---------|
| U001-050                              | 513 | 7/18/16 | 3836 | 122  | 100,000 |
| JONES, SHARON V<br>11 PLEASANT STREET |     |         |      |      |         |

| LAND VALUE COMPUTATIONS AND SUMMARY |              |            |                                 |                 |
|-------------------------------------|--------------|------------|---------------------------------|-----------------|
| CLASSIFICATION                      | NO. OF ACRES | RATE       | TOTAL                           |                 |
| TILABLE                             |              | 180        |                                 |                 |
| PASTURE                             |              |            |                                 |                 |
| WOODLAND                            |              |            |                                 |                 |
| WASTE LAND                          |              |            |                                 |                 |
| BASE                                | 0.50         |            | 67200                           |                 |
| TOTAL ACREAGE                       |              | 0.50       |                                 |                 |
| FRONTAGE                            | DEPTH        | UNIT PRICE | DEPTH FACTOR                    | FRONT FT. PRICE |
|                                     |              |            |                                 |                 |
|                                     |              |            | **Corrector of addition error** |                 |
| TOTAL VALUE LAND                    |              |            | 67200                           |                 |
| TOTAL VALUE BUILDINGS               |              |            | 203,700                         | 203,700         |
| TOTAL VALUE LAND & BUILDINGS        |              |            | 270,900                         | 270,900         |

| BUILDING PERMIT RECORD |           |      | PROPERTY FACTORS     |                   |
|------------------------|-----------|------|----------------------|-------------------|
| PERMIT NO.             | EST. COST | DATE | TOPOGRAPHY           | IMPROVEMENTS      |
|                        |           |      | LEVEL                | WATER TOWN ✓      |
|                        |           |      | HIGH                 | SEWER Septic ✓    |
|                        |           |      | LOW                  | GAS               |
|                        |           |      | ROLLING              | ELECTRICITY ✓     |
|                        |           |      | SWAMPY               | ALL UTILITIES ✓   |
|                        |           |      | STREET               | TREND OF DISTRICT |
|                        |           |      | PAVED                | IMPROVING ✓       |
|                        |           |      | SEMI-APPROVED        | STATIC ✓          |
|                        |           |      | DIRT                 | DECLINING         |
|                        |           |      | SIDEWALK             | BUGHTED           |
|                        |           |      | PROPERTY INFORMATION |                   |
|                        |           |      | LAND COST            |                   |
|                        |           |      | BLDG. COST           |                   |
|                        |           |      | SALE PRICE           |                   |
|                        |           |      | RENT                 |                   |
|                        |           |      | EXPENSE              |                   |
|                        |           |      | NET RENT             |                   |
|                        |           |      | LAND                 | @ % equals        |
|                        |           |      | BLDG.                | @ % equals        |
|                        |           |      | TOTAL                |                   |



| LAND VALUE COMPUTATIONS AND SUMMARY |              |            |              |                 |
|-------------------------------------|--------------|------------|--------------|-----------------|
| CLASSIFICATION                      | NO. OF ACRES | RATE       | TOTAL        |                 |
| SOFTWOOD                            |              |            |              |                 |
| MIXED WOOD                          |              |            |              |                 |
| HARDWOOD                            |              |            |              |                 |
| WASTE LAND                          |              |            |              |                 |
| BASE                                |              |            |              |                 |
| TOTAL ACREAGE                       |              |            |              |                 |
| FRONTAGE                            | DEPTH        | UNIT PRICE | DEPTH FACTOR | FRONT FT. PRICE |
|                                     |              |            |              |                 |
| TOTAL VALUE LAND                    |              |            |              |                 |
| TOTAL VALUE BUILDINGS               |              |            |              |                 |
| TOTAL VALUE LAND & BUILDINGS        |              |            |              |                 |

| ASSESSMENT RECORD |       |       |       |
|-------------------|-------|-------|-------|
| LAND              | BLDG. | LAND  | BLDG. |
| ⊗                 | ⊗     | ⊗     | ⊗     |
| LAND              | BLDG. | LAND  | BLDG. |
| TOTAL             | TOTAL | TOTAL | TOTAL |
| ⊗                 | ⊗     | ⊗     | ⊗     |
| LAND              | BLDG. | LAND  | BLDG. |
| TOTAL             | TOTAL | TOTAL | TOTAL |
| ⊗                 | ⊗     | ⊗     | ⊗     |
| LAND              | BLDG. | LAND  | BLDG. |
| TOTAL             | TOTAL | TOTAL | TOTAL |

PARKER APPRAISAL CO.



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**MAINE REAL ESTATE  
TRANSFER TAX DECLARATION  
Form RETTD**

DLN: 2925969  
 Registry: Franklin  
 Date/Time Recorded: 7/15/2025 1:58:00 PM  
 Transfer Tax Amount: \_\_\_\_\_  
 Doc Number: 4250  
 Book: 4744  
 Page: 250  
BOOK/PAGE - REGISTRY USE ONLY

1. County FRANKLIN  
 2. Municipality PHILLIPS

3. GRANTEE/PURCHASER  
 Last name, first name, MI; or business name  
AMANDA E. FINNEY

Mailing address  
711 JOSHUA ST  
 Municipality  
GREAT FALLS

State  
MT  
 ZIP Code  
59405-7962

4. GRANTOR/SELLER  
 Last name, first name, MI; or business name  
JEREMY BREWER

Mailing address  
22 PLEASANT ST  
 Municipality  
PHILLIPS

State  
ME  
 ZIP Code  
04966-4535

5. PROPERTY

|  |       |                   |         |   |                              |
|--|-------|-------------------|---------|---|------------------------------|
| Tax Map<br><u>U002</u>                         | Block | Lot<br><u>061</u> | Sub-lot | Tax maps exist for property: <u>Yes</u> | Type of property: <u>201</u> |
| Physical Location<br><u>22 PLEASANT STREET</u> |       |                   |         | Multiple parcels: <u>No</u>             | Acreage <u>0.46</u>          |
|  |       |                   |         | Portion of parcels: <u>No</u>           |                              |

6. TRANSFER TAX

|                               |                   |
|-------------------------------|-------------------|
| Purchase Price .....          | <u>335,000.00</u> |
| Fair market value .....       | <u>172,703.00</u> |
| Claiming exemption: <u>No</u> |                   |
| Exemption type:               |                   |

7. DATE OF TRANSFER (MM/DD/YYYY) 07/11/2025

8. CLASSIFIED. WARNING TO BUYER - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.

Classified: No

9. SPECIAL CIRCUMSTANCES

Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation

Special Circumstances:  
 No

10. INCOME TAX WITHHELD. The buyer is not required to withhold Maine income tax because:

Seller has qualified as a Maine resident: Yes  
 A waiver has been received from the State Tax Assessor: No  
 Consideration for the property is less than \$50,000: No  
 The transfer is a foreclosure sale: No

11. OATH. Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct, and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

PREPARER

Name of preparer: TITLE, RED DOOR  
 Mailing address: 2204 WOODBURY AVE  
 NEWINGTON NH 03801-2817 USA

Phone number: (207)-358-7500  
 Email address: rettd@reddoortitle.net

PARCEL NO.

CARD NO.

PROPERTY ASSESSMENT RECORD

PHILLIPS, MAINE

RECORD OF OWNERSHIP

U002-061 304  
HILL, AMY  
22 PLEASANT STREET

DATE 9/2/14 BOOK 3673 PAGE 284 AMOUNT 90,000

LAND VALUE COMPUTATIONS AND SUMMARY

BUILDING PERMIT RECORD

PROPERTY FACTORS

Table with columns: CLASSIFICATION, NO. OF ACRES, RATE, TOTAL. Includes rows for TILLABLE, PASTURE, WOODLAND, WASTE LAND, BASE, and summary rows for TOTAL VALUE LAND, BUILDINGS, and combined total.

Table with columns: PERMIT NO., EST. COST, DATE, TOPOGRAPHY, IMPROVEMENTS. Includes rows for LEVEL, HIGH, LOW, ROLLING, SWAMPY, STREET, and various utility improvements.



Table with columns: CLASSIFICATION, NO. OF ACRES, RATE, TOTAL. Includes rows for SOFTWOOD, MIXED WOOD, HARDWOOD, WASTE LAND, BASE, and summary rows for TOTAL VALUE LAND, BUILDINGS, and combined total.

Table with columns: INSPECTION WITNESSED BY, LAND COST, BLDG. COST, SALE PRICE, RENT, EXPENSE, NET RENT, LAND, BIDG., TOTAL.

Table with columns: FRONTAGE, DEPTH, UNIT PRICE, DEPTH FACTOR, FRONT PT. PRICE. Includes summary rows for TOTAL VALUE LAND, BUILDINGS, and combined total.

Table with columns: LAND, BLDGS., TOTAL. Includes summary rows for TOTAL VALUE LAND, BUILDINGS, and combined total.

PARKER APPRAISAL CO.



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**MAINE REAL ESTATE  
TRANSFER TAX DECLARATION  
Form RETTD**

DLN: 2218606  
 Registry: Franklin  
 Date/Time Recorded: 12/30/2024 2:24:00 PM  
 Transfer Tax Amount: \_\_\_\_\_  
 Doc Number: 8944  
 Book: 4699  
 Page: 206  
BOOK/PAGE - REGISTRY USE ONLY

1. County FRANKLIN  
 2. Municipality PHILLIPS

**3. GRANTEE/PURCHASER**

Last name, first name, MI; or business name  
MERCEDES LYNN COTE

Mailing address  
6 BRIDGE ST

Municipality  
PHILLIPS

State  
ME  
 ZIP Code  
04966-4063

**4. GRANTOR/SELLER**

Last name, first name, MI; or business name  
CHANTEL GREENMAN F/K/A CHANTEL KEMP

Mailing address  
33 DEMILLO LN

Municipality  
JAY

State  
ME  
 ZIP Code  
04239-4131

**5. PROPERTY**

|   |       |                  |         |   |                              |
|---|-------|------------------|---------|---|------------------------------|
| Tax Map<br><u>U4</u>                        | Block | Lot<br><u>23</u> | Sub-lot | Tax maps exist for property: <u>Yes</u> | Type of property: <u>201</u> |
| Physical Location<br><u>6 BRIDGE STREET</u> |       |                  |         | Multiple parcels: <u>No</u>             | Acres: <u>0.40</u>           |
|   |       |                  |         | Portion of parcels: <u>No</u>           |                              |

**6. TRANSFER TAX**

Purchase Price ..... 225,000.00  
 Fair market value ..... 137,162.00  
 Claiming exemption: No  
 Exemption type: \_\_\_\_\_

**7. DATE OF TRANSFER (MM/DD/YYYY)**

12/27/2024

**8. CLASSIFIED, WARNING TO BUYER** - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.

Classified: No

**9. SPECIAL CIRCUMSTANCES**

Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation

Special Circumstances:  
 No

**10. INCOME TAX WITHHELD.** The buyer is not required to withhold Maine income tax because:

Seller has qualified as a Maine resident: Yes  
 A waiver has been received from the State Tax Assessor: No  
 Consideration for the property is less than \$50,000: No  
 The transfer is a foreclosure sale: No

**11. OATH.** Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct, and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

**PREPARER**

Name of preparer: TITLE, RED DOOR  
 Mailing address: 2204 WOODBURY AVE  
 NEWINGTON NH 03801-2817 USA

Phone number: (207)-358-7500  
 Email address: rettd@reddoortitle.net





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**MAINE REAL ESTATE  
TRANSFER TAX DECLARATION  
Form RETTD**

DLN: 1002440282461  
 Registry: Franklin  
 Date/Time Recorded: 8/6/2024 8:58:00 AM  
 Transfer Tax Amount:  
 Doc Number: 5006  
 Book: 4657  
 Page: 134  
BOOK/PAGE - REGISTRY USE ONLY

1. County FRANKLIN  
 2. Municipality PHILLIPS

**3. GRANTEE/PURCHASER**

Last name, first name, MI; or business name  
**ROBERT F STRAZNITSKAS**

Mailing address  
**26 MOUNT PLEASANT AVENUE**  
 Municipality  
**SKOWHEGAN**

State  
**ME**  
 ZIP Code  
**04976-0000**

**4. GRANTOR/SELLER**

Last name, first name, MI; or business name  
**REBECCA L PHELPS**

Mailing address  
**230 PARK STREET**  
 Municipality  
**PHILLIPS**

State  
**ME**  
 ZIP Code  
**04966-0000**

**5. PROPERTY**

|  |       |            |         |                                 |                              |
|--|-------|------------|---------|---------------------------------|------------------------------|
| Tax Map<br>U005                            | Block | Lot<br>043 | Sub-lot | Tax maps exist for property: No | Type of property: <b>201</b> |
| Physical Location<br><b>22 PARK STREET</b> |       |            |         | Multiple parcels: No            | Acreage <b>0.26</b>          |
|  |       |            |         | Portion of parcels: No          |                              |

**6. TRANSFER TAX**

Purchase Price ..... **70,000.00**  
 Fair market value ..... **0.00**  
 Claiming exemption: **No**  
 Exemption type:

**7. DATE OF TRANSFER (MM/DD/YYYY)**

**08/02/2024**

**8. CLASSIFIED. WARNING TO BUYER - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.**

Classified:  
**No**

**9. SPECIAL CIRCUMSTANCES**

Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation

Special Circumstances:  
**No**

**10. INCOME TAX WITHHELD. The buyer is not required to withhold Maine income tax because:**

Seller has qualified as a Maine resident: **Yes**  
 A waiver has been received from the State Tax Assessor: **No**  
 Consideration for the property is less than \$50,000: **No**  
 The transfer is a foreclosure sale: **No**

**11. OATH.** Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct, and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

**PREPARER**

Name of preparer: **RED DOOR TITLE**  
 Mailing address: **676 POST ROAD #3 WELLS ME,  
 04090**

Phone number: **(603)-427-9399**  
 Email address: **titles@reddoortitle.net**

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**MAINE REAL ESTATE  
TRANSFER TAX DECLARATION  
Form RETTD**

DLN: 3113453  
 Registry: Franklin  
 Date/Time Recorded: 9/12/2025 1:25:00 PM  
 Transfer Tax Amount: \_\_\_\_\_  
 Doc Number: 6449  
 Book: 4764  
 Page: 169  
BOOKPAGE - REGISTRY USE ONLY

1. County **FRANKLIN**

2. Municipality **PHILLIPS**

**3. GRANTEE/PURCHASER**

Last name, first name, MI; or business name

**DEEANNA COLLINS**

Mailing address

**5548 LIVINGSTON DR**

Municipality

**FAYETTEVILLE**

State

**NC**

ZIP Code

**28311-1846**

**4. GRANTOR/SELLER**

Last name, first name, MI; or business name

**ROBERT F. STRAZNITSKAS**

Mailing address

**248 AMHERST RD**

Municipality

**SUNDERLAND**

State

**MA**

ZIP Code

**01375-9415**

**5. PROPERTY**

Tax Map  
**U005**

Block

Lot  
**043**

Sub-lot

Tax maps exist for property: **Yes**

Type of property **201**

Multiple parcels: **No**

Physical Location

**22 PARK STREET**

Portion of parcels: **No**

Acreage **0.26**

**6. TRANSFER TAX**

Purchase Price ..... **84,900.00**

Fair market value ..... **108,919.00**

Claiming exemption: **No**

Exemption type:

**7. DATE OF TRANSFER (MM/DD/YYYY)**

**09/12/2025**

**8. CLASSIFIED. WARNING TO BUYER - If the property is classified as farmland, open space, tree growth, or working waterfront, a substantial financial penalty may be triggered by development, subdivision, partition, or change in use.**

Classified:

**No**

**9. SPECIAL CIRCUMSTANCES**

Were there any special circumstances with the transfer that suggest the price paid was either more or less than its fair market value? If yes, check the box and enter explanation

Special Circumstances:  
**No**

**10. INCOME TAX WITHHELD. The buyer is not required to withhold Maine income tax because:**

Seller has qualified as a Maine resident: **Yes**  
 A waiver has been received from the State Tax Assessor: **No**  
 Consideration for the property is less than \$50,000: **Yes**  
 The transfer is a foreclosure sale: **No**

**11. OATH.** Aware of penalties as set forth in 36 M.R.S. § 4641-K, I declare that I have reviewed this return with the Grantor(s) and Grantee(s) and to the best of my knowledge and belief the information contained herein is true, correct, and complete. Declaration of preparer is based on information provided by Grantor(s) and Grantee(s) and of which preparer has any knowledge.

**PREPARER**

Name of preparer: **TITLE, RED DOOR**

Phone number: **(207)-358-7500**

Mailing address: **2204 WOODBURY AVE  
NEWINGTON NH 03801-2817 USA**

Email address: **rettd@reddoortitle.net**





## FROM MAINE REVENUE SERVICES - *The Assessor's Practice*

### I. **Standard of Review – Municipal Assessment Must Stand Unless Manifestly Wrong**

When a taxpayer appeals from a Town's denial of an abatement, the Commissioners begin their review of the assessment with the presumption that the assessor's valuation of the property is valid. Id. P7, 763 A.2d at 117. To overcome that presumption, the taxpayer seeking an abatement from the Commissioners has the initial burden of presenting "credible, affirmative evidence" to meet his or her burden of persuading the [Commissioners] that the assessor's valuation was 'manifestly wrong.'" Id. P8, 763 A.2d at 117 (citations omitted). If, but only if, the taxpayer meets that burden, the Commissioners must engage in "an independent determination of fair market value ... based on a consideration of all relevant evidence of just value." *Quoddy Realty Corp. v. City of Eastport*, 1998 ME 14, P5, 704 A.2d 407, 408. <sup>1</sup>

"The Assessors valuation is entitled to a presumption of validity, and the taxpayer has the burden to prove the assessed valuation is manifestly wrong.: *Stuben v. Lipski*, 602 A.2d 1171

Impeachment of the assessment is not enough to show it was manifestly wrong; the petitioner also must affirmatively demonstrate, by credible evidence, the just value of the property; without such the Board has no basis to compare local assessment and petitioner's version of just value <sup>2</sup>

*Waterville Homes*, 655 A.2d at 366-67  
*Glenridge Development Co.*, 662 A.2d at 931-32  
*Wesson*, 667 A.2d at 599  
*Adams*, 1999 ME 49, ¶ 22, 727 A.2d at 351  
*Harwood*, 2000 ME 213, ¶ 9, 763 A.2d at 118  
*Yusem*, 2001 ME 61, ¶¶ 8, 13-15, 769 A.2d at 870, 871-72  
*Northeast Empire Ltd. Partnership #2*, 2003 ME 28, ¶ 8,  
818 A.2d at 1024  
*Town of Bristol Taxpayers' Ass'n*, 2008 ME 159, ¶ 3 n.1,  
957 A.2d at 978 n.1

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<sup>1</sup> MAINE REVENUE SERVICES, S. O. M. (2019). *The Assessor's Practice*. Maine.gov.  
[https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105\\_text.pdf](https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105_text.pdf)

Chapter 8 – Statutory Requirements and Case Decisions

<sup>2</sup> Property Tax Review Board. (2019, May 9). *BOARD OF PROPERTY TAX REVIEW - DIGEST OF LAW COURT DECISIONS. DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT.*  
<https://www.maine.gov/dafs/boardproptax/digest/documents/lawcourt-cases.pdf>

Only similarly situated properties must receive approximately equivalent tax treatment<sup>2</sup>

Town of Bristol Taxpayers' Ass'n, 2008 ME 159, ¶ 11 & n.6,  
957 A.2d at 979 & n.6

Roque Island Gardner, 2017 ME 152, ¶ 15, 167 A.3d at 568

To meet the initial burden of showing that the assessment was manifestly wrong, the taxpayer must demonstrate that

(1) the judgment of the assessor was irrational or so unreasonable in light of the circumstances that the property was substantially overvalued and an injustice resulted;

(2) there was unjust discrimination; or

(3) the assessment was fraudulent, dishonest, or illegal

Muirgen Props., Inc. v. Town of Boothbay, 663 A.2d 55, 58 (Me. 1995).

## II. **Just Value**

### *Title 36, §701-A. Just value defined*

*In the assessment of property, assessors in determining just value are to define this term in a manner that recognizes only that value arising from presently possible land use alternatives to which the particular parcel of land being valued may be put. In determining just value, assessors must consider all relevant factors, including without limitation the effect upon value of any enforceable restrictions to which the use of the land may be subjected including the effect on value of designation of land as significant wildlife habitat under Title 38, section 480-BB, current use, physical depreciation, sales in the secondary market, functional obsolescence and economic obsolescence. Restrictions include but are not limited to zoning restrictions limiting the use of land, subdivision restrictions and any recorded contractual provisions limiting the use of lands. The just value of land is determined to arise from and is attributable to legally permissible use or uses only. [PL 2007, c. 389, §1 (AMD).]*

For the purpose of establishing the valuation of improved real property, the property must be valued based on its highest and best use as of April 1st of each year, taking all

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<sup>1</sup> MAINE REVENUE SERVICES, S. O. M. (2019). *The Assessor's Practice*. Maine.gov.  
[https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105\\_text.pdf](https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105_text.pdf)

<sup>2</sup> Property Tax Review Board. (2019, May 9). *BOARD OF PROPERTY TAX REVIEW - DIGEST OF LAW COURT DECISIONS*. DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT.  
<https://www.maine.gov/dafs/boardproptax/digest/documents/lawcourt-cases.pdf>

of the following 3 approaches to value into consideration: cost, income and sales comparison. In establishing the valuation of improved real property, assessors shall consider age, condition, use, type of construction, location, design, physical features and economic characteristics. [PL 2023, c. 441, Pt. B, §4 (AMD); PL 2023, c. 441, Pt. B, §7 (AFF).]

In determining just value, consistent with the Constitution of Maine, Article IX, Section 8, a property subject to restrictions, contractual or otherwise, that restricts the permitted use of a property may not be considered comparable to property not so restricted. [PL 2021, c. 663, §2 (NEW).]

While just value is the equivalent of market value, an actual sale "...shows what is paid, not what is the exact value. A sale may represent sentimental value or value as an investment, possible future sale, or it may represent use, location, or any one or more of many things." Shawmut Inn v. Town of Kennebunkport. 428 A.2d 384, 394 (ME. 1981)

Assessors are to be granted considerable leeway in choosing the method of assessment, and stability in municipal income is a factor which must be considered. See Shawmut Inn v. Town of Kennebunkport, 428 A.2d at 390. A municipality is not required to adjust its manner of assessment with regard to each individual sale within its boundaries but shall recognize true value over a period of time regarded as measurably stable. Id. At 390. Moser v. Town of Phippsburg, 553 A.2d 1249, 1250 (ME. 1989)

Taxpayer must demonstrate "...something which in effect amounts to an intentional violation of essential principal of uniformity." Shawmut Inn v. Town of Kennebunkport 428 A.2d at 394.

### **III. Equal Treatment of Taxpayers is Paramount**

All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally, according to the just value thereof.  
[Emphasis added] Art. IX, § 8<sup>1</sup>

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<sup>1</sup> MAINE REVENUE SERVICES, S. O. M. (2019). *The Assessor's Practice*. Maine.gov.  
[https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105\\_text.pdf](https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105_text.pdf)

<sup>2</sup> Property Tax Review Board. (2019, May 9). *BOARD OF PROPERTY TAX REVIEW - DIGEST OF LAW COURT DECISIONS. DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT.*  
<https://www.maine.gov/dafs/boardproptax/digest/documents/lawcourt-cases.pdf>

A fundamental requirement is that the owner bear the burden of taxation equally with that of similarly situated taxpayers. In determining a balance between assessment of just value and equality in sharing taxpayer burden, equality is to prevail. The court recognizes the constitutional requirement as reasonable attainment of rough equality in tax treatment of similarly situated property owners.

The prohibition against unjust discrimination derives from the Maine Constitution, which provides that "[a]ll taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof," Me. Const. art. IX, § 8, and the federal Equal Protection Clause, U.S. Const. amend. XIV, § 1. "To achieve an equitable distribution of the overall tax burden, assessors must apply a relatively uniform rate to all comparable properties in the district." *Petrin*, 2016 ME 136, ¶ 15, 147 A.3d 842 (alteration omitted) (quotation marks omitted). Unjust discrimination occurs where "similarly situated properties" are taxed unequally and is typically demonstrated through evidence of a practice that amounts to intentional "underassessment or overassessment of one set" of like properties. *Delogu v. City of Portland*, 2004 ME 18, ¶ 12, 843 A.2d 33; see *Ram's Head*, 2003 ME 131, ¶ 11, 834 A.2d 916.

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<sup>1</sup> MAINE REVENUE SERVICES, S. O. M. (2019). *The Assessor's Practice*. Maine.gov.  
[https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105\\_text.pdf](https://www.maine.gov/future/sites/maine.gov.revenue/files/inline-files/pt105_text.pdf)

Chapter 8 – Statutory Requirements and Case Decisions

<sup>2</sup> Property Tax Review Board. (2019, May 9). *BOARD OF PROPERTY TAX REVIEW - DIGEST OF LAW COURT DECISIONS*. DIGESTS OF DECISIONS OF THE BOARD OF PROPERTY TAX REVIEW AND OF THE LAW COURT.  
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