

BOARD OF ASSESSORS MINUTES
May 22, 2025
CITY HALL – ASSESSING OFFICE
5:30 P.M.

CALL TO ORDER: Board chair, Lenny Miner called the meeting to order at 5:30 p.m.

RECORDING SECRETARY: Tara Baker

SALUTE TO THE FLAG

ROLL CALL: Present were members Lenny Miner, Karen Mudgett and Jim Rice

STAFF IN ATTENDANCE: Tara Baker, Steve Hamilton

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): Accepted as written.

PUBLIC HEARINGS

OLD BUSINESS

NEW BUSINESS

Derosa Family Rev. Trust, 264-426-4.016: The property owner filed an abatement request on the year-round residential condominium unit located at 54 B Eagle Drive, Unit 16 in the Birchwood Condominium. This complex of stand-alone and attached residential units is located in South Down/Long Bay and has use rights to shared amenities. The taxpayer's unit is a Townhouse unit comprised of 1,693 square feet of living area containing 2 bedrooms and 2 ½ bathrooms. The unit was constructed in 1986.

The taxpayer has recited the assessed values of one other unit that are located in Birchwood as the source of their market value estimate, and that unit sold for significantly more than its assessed value (\$592,500 in November 2024). Two other comparable properties are units located on Weirs Blvd in a distinctly different complex. No other value evidence has been provided.

A review of the description of the unit shows that the assessment assumes 2 full bathrooms where the record incorrectly reports 4 full bathrooms. Correcting this error reduces the assessed value. The board voted that abatement be granted to reduce the original assessed value of \$720,300 to \$691,900, resulting in an abatement of \$28,400 in assessed value based on the correction to the bathroom count. The motion was made by J. Rice and second by K. Mudgett. Passing unanimously.

Padula Mark A. 2022 Trust, 278-248-2: The property owner filed an abatement request on a very small 610 square foot lot that has 50 feet of direct water frontage on Paugus Bay. The concerns expressed by the taxpayer are related to the size of the lot and its inability to support a structure. There are docks constructed on the site that allow for boating access to the lake. This is a valuable attribute of the property. All of the property in the area that have water access rights are now assessed in a manner that is consistent and proportional.

There is an unsupported market value estimate of \$70,000 provided by the taxpayer. K. Mudgett voted to deny

the abatement request, seconded by J. Rice. The motion passed unanimously.

Tenander, Charles J., 234-456-11.008: The property owner filed an abatement request on the year-round residential condominium unit located at 63 Evergreens Drive, Unit 8 in the Evergreen Condominium. This complex of attached residential townhouse units. The taxpayer's unit is comprised of 1,098 square feet of living area containing 2 bedrooms and 2 ½ bathrooms. The unit was constructed in 1988.

The taxpayer has recited the assessed values of three other units that are located in Evergreen as the source of their market value estimate, and those units sold in a range of \$320,000 to \$365,000 in 2022 and 2023. There are a series of photos and description of the unit that show the unit as being in mostly original condition with few if any upgrades or renovations. No other value evidence has been provided. A review of the description of the unit shows that the assessment states the quality of construction rating is better than average, when it appears to better match the average grade description. Correcting this error reduces the assessed value.

The board voted on a motion made by L. Miner that abatement be granted to reduce the original assessed value of \$324,400 to \$295,200, resulting in an abatement of \$29,200 in assessed value. The motion was seconded by K. Mudgett. The motion passed unanimously.

Sifferlen, Brian & Patricia, 271-420-5.015: The property owner filed an abatement request on the year-round residential condominium unit located at 39 A Freedom Lane, Unit 15 in the Fields Crossing Condominium. This complex of stand-alone and attached residential units is located in South Down/Long Bay, and has use rights to a shared amenity. The taxpayer's unit is a Townhouse unit comprised of 1,389 square feet of living area containing 2 bedrooms and 2 ½ bathrooms. The unit was constructed in 1998, while most of the units in the complex were constructed in the mid to late 1980's. The taxpayer has recited the assessed values of two other units that are located in Fields Crossing as the source of their market value estimate, including one that sold. These comparable properties are attached units. No other value evidence has been provided.

A review of recent sales in Fields Crossing indicates a range from \$450,000 to \$626,000 for attached units. This unit is one of the newer units in the complex, and the calculated depreciation appears to be understated relative to the other original units. A 5% functional deduction has been added to the subject depreciation calculation to bring it more in line with the other units. The board voted that the abatement request be granted for the 2024 tax year, abating \$31,500. The motion was made by J. Rice and seconded by L. Miner. The motion carried unanimously.

Toni Jane Gillis Trust of 2005, 264-410-6.011: The property owner filed an abatement request on the year-round residential condominium unit located at 7 Hidden Cove, Unit 3-4 in the Beach Club Condominium. This complex of stand-alone and attached residential units has direct water frontage on Paugus Bay, with an exclusive use private beach and a common clubhouse for the use of each unit owners. The taxpayer's unit is a stand-alone unit comprised of 1,327 square feet of living area containing 2 bedrooms and 3 bathrooms.

The taxpayer has recited the assessed values of three other units that are located in Beach Club as the source of their market value estimate, including one that sold. All of these comparable properties are attached units. No other value evidence has been provided. A review of recent sales in Beach Club indicates a range from \$750,000 to \$800,000 attached units, and \$985,000 for a detached unit on October 2, 2023. After a review of the application the board voted on a motion made by J. Rice and seconded by L. Miner that the value of \$947,900 be sustained, and that no abatement be granted.

Mullin, Cheri L. & Garside, James J., 283-23-2.024: The property owner filed an application for abatement for 2024 for a year-round condominium unit located at 144 Lake Street, Unit #24. The unit is 2,101 square feet of living area, has a total of 5 bedrooms and three full bathrooms, and has an extra kitchen. The unit is configured to have an accessory dwelling unit. The complex is Eastern Shores Condominiums and has access to waterfront/beach areas on Paugus Bay. All the other units in the complex are seasonal.

The taxpayer cites as the rationale for the abatement the recent sale of the subject property. The property was purchased on September 18, 2024, for a recorded consideration of \$669,000. There was reportedly extensive marketing of the property. The previous sale had been in 2021 for a consideration of \$875,000. Recently the condominium has limited the ability of owners to conduct short-term rentals of their units. This action affected this unit more directly than other single units, as it is configured as two units. While the sale occurred at a lower price than our abatement recommendation it is reasonable as no one sale defines the value of a unit, even if it were the sale of the unit itself. The adjusted value reflects the reduction of the Main House Adjustment Factor to .80 from 1.00. The board unanimously voted to grant an abatement of \$175,400 in value. The motion was made by K. Mudgett and seconded by J. Rice.

Lokken Investment Trust, 325-220-2.022: The property owner filed an abatement request on the 2,198 square foot condominium unit located at 1212 Union Avenue, Unit 2 in Dock Four Condominium. This year-round complex of four townhouse units has direct water frontage on Paugus Bay, with a common beach area and four limited use easement boat slips (one for each unit). The unit has a total of 6 rooms, four bedrooms, 3 ½ bathrooms located on three levels. There is a three-stop elevator that serves this unit exclusively.

The taxpayer has recited the assessed values of two of the other units that do not have elevators as the source of their market value estimate. No other value evidence has been provided. L. Miner made a motion to deny the abatement, and that the assessed value of \$1,129,300 be sustained. K. Mudgett second the motion and it was carried.

Lokken Investment Trust, 324-220-3.070: The property owner filed an abatement request on the 15.2 foot wide boat slip condominium unit located at 1198 Union Avenue, Unit 3-4 in the Spinnaker Cove Condominium. This complex of boat slip units has direct water frontage on Paugus Bay, with exclusive use parking spots and a common clubhouse for the use of each unit owners. The taxpayer has recited the assessed values of two of the other boat slip units that are less than 15' wide as the source of their market value estimate. No other value evidence has been provided. A review of recent sales in Spinnaker Cove indicates a range from \$130,000 for a 9.7 foot wide unit to \$182,000 for a 10' wide unit. J. Rice made a motion to deny the abatement, second by K. Mudgett and that the assessed value of \$150,000 be sustained. The motion passed unanimously.

Everett Scott A. Living trust, 322-168-4.2: The lot at 290 North St. was viewed April 2, 2024, to review the land and progress of permitted work that changed the use of the land to an improved single family house lot. This change results in disqualification from current use. The lot is comprised of 5.10 acres (222,156 sqft). There have been a few vacant lot sales over the last year in various size and location and all selling for a similar price. The sale that it is most comparable to the subject, Parade Rd., is similar in size and location. Based on the sales information, it would be reasonable to estimate the appraised market value of 290 North St. at the time of change to be \$120,000. The Land Use Change Tax on parcel 322-168-4.2 will be assessed at 10% of \$120,000, resulting in a tax of \$12,000.

As stated in the original land use change tax analysis, vacant lots in various sizes are consistently selling between \$120,000 and \$150,000. Eliminating the two larger sized properties shown in the original analysis and replacing them with two additional sales of lots closer (yet smaller) than the subject lot, shows that the market value of a vacant lot still falls within the range of the estimated appraised market value. Based on this information, K. Mudgett made a motion, seconded by J. Rice to deny any change to the land use change tax issued. The applicant also asked that the additional acreage above the house lot and curtilage be re-enrolled in current use, as they have additional abutting lots that qualify the current use.

ORIGINAL ANALYSIS

Location		Sale Date	Price	lot size	\$/sq.ft.
Subject	290 North St			222,156	\$ -
	Parade Rd	9/3/2024	120,000	222,591	\$ 0.54
	119 Eastman Shore N	3/4/2024	120,000	65,776	\$ 1.82
	Pendleton Rd	3/18/2024	125,000	33,593	\$ 3.72
	Old Prescott Hill	9/28/2023	133,000	83,635	\$ 1.59

REVISED ANALYSIS

Location		Sale Date	Price	lot size	\$/sq.ft.
Subject	290 North St			21,780	\$ -
	119 Eastman Shore N	3/4/2024	120,000	65,776	\$ 1.82
	Old Prescott Hill	9/28/2023	133,000	83,635	\$ 1.59
*	48 Linny Ln	11/15/2024	150,000	12,829	\$ 11.69
*	Colonial Rd	10/11/2024	120,000	11,325	\$ 10.59

OTHER

The board reviewed and signed abatement slips, timber warrants, land use change tax warrants and real estate tax warrants.

ADJOURNMENT: L. Miner made a motion to adjourn, seconded by J. Rice. The meeting was adjourned at 6:15 p.m.

Submitted by: _____
Tara Baker, BOA Clerk