

STATE OF MAINE  
KENNEBEC, SS.

STATE BOARD OF PROPERTY TAX REVIEW  
DOCKET NO. 95-111

CRAIG T. AND FRANCES L. PALMER, )  
Petitioners, )

v. )

TOWN OF OLD ORCHARD BEACH, )

DECISION

This matter came before the State Board of Property Tax Review (hereinafter, the "Board") on the timely appeal by Craig T. and Frances L. Palmer from the denial by the Town of Old Orchard Beach of the Petitioners' property tax abatement application for the 1994 tax year. The property which is the subject of this appeal is located at 17 Foote Street and is designated as Map 205, Block 12, Lot 3 on the Town's tax maps. Since Old Orchard Beach is a primary assessing jurisdiction, appeals from denials by the Assessor are brought directly to this Board. See 36 M.R.S.A. § 843 (2) (1990).

A hearing was held on June 21, 1995 before Panel C Board members George Mayo, Malachi Anderson, Philip Hill, James Born, and Caspar Cowan, Chair. Norman Marquis represented the Town; no one appeared for Petitioners.

The subject property is assessed at \$72,100. Petitioners are seeking an abatement of \$22,100 due to an alleged decline in value resulting in part from Petitioners' failure to maintain the property in good condition. Although Petitioners were not represented at the hearing, documents submitted prior to the hearing indicate that the property has been listed for sale at \$49,900 since January, 1995. Petitioners also submitted information regarding assessments of other properties in the Town.

The Town presented evidence regarding the condition of the subject property and the assessment method used as well as comparable sales and comparable assessment values.

In these proceedings, Petitioners have the burden of proving that the judgement of the Town was "so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results; or there was unjust discrimination; or the assessment is fraudulent, dishonest or illegal." See Town of Vienna v. Kokernak, 612 A.2d 870 (Me. 1992).

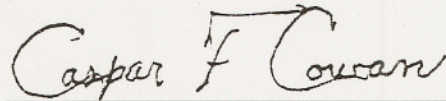
The Board considers the comparables used by Petitioners to have insufficient

documentation to be a reliable indicator of value for the subject property. The Town's evidence, however, shows the subject property to have an assessed value consistent with other similar properties in the Town. The Board notes the Town's assessment is fair and in accordance with standard assessment practices.

Therefore, by unanimous vote, the Board finds Petitioners have failed to meet their burden of proving substantial overvaluation and this petition is hereby denied.

Any party wishing to appeal this Decision must file a Petition for Review in the Superior Court within (30) days of the date of receipt of this Decision, pursuant to 5 M.R.S.A. §§ 11001-11008 (1990). If this Decision is not appealed, it shall become binding on the parties at the end of said 30-day period.

DATED: 2 December 1995



Caspar Cowan, Chair Panel C  
State Board of Property Tax Review