

Skowhegan Board of Assessors
Minutes
Regular Meeting
July 27, 2018

Present: Ronald F. Blaisdell, Chairman
John Grohs, Vice Chairman
Bonnie A. Baker

Assessor's Agent: William "Bill" Van Tuinen
Asst. Assessor: Leisa D. Emery-Burns

Others Present: Randall & Nancy Lancaster
Brenda Myshrall & Leonardo Petocchi
Jennifer Chandler
Robert Reisner
Alicia Boulette
Heather Neal, CRCS
Eugene Kent
Dan Stockford, CRCS
Rob Brown
Sarah Luce
Steven Govoni
Todd Smith

I. Call to order:

The meeting was called to order at 4:00 pm, by Chairman Ronald Blaisdell.

II. Minutes to be approved and signed:

1. June 15, 2018, Regular Meeting:

Bonnie Baker made a motion to approve and sign the minutes, seconded by John Grohs. – Vote 3 yes – 0 no

III. Items by the Public: None.

IV. Unfinished Business:

1. Brenda Myshrall & Leonardo Petocchi, Map 39, Lot 12, abatement request: tabled from a previous meeting:

Bill Van Tuinen stated this was discussed at a previous meeting. Bill previously thought there was running water, but after inspecting the property again, and doing an interior inspection, there is no running water at all. All water has to be lugged in or lugged from the pond. There is no grey water system. Bill checked with Randy Gray the Code Enforcement Officer, and there can never be a plumbing system at this camp. Bill said that even after making all the necessary changes the value still hasn't been reduced to \$50,000 reduction that has been requested.

Bill recommends a reduction in value of \$36,200 value, which is \$724.00 in taxes. Bill said with Leisa's assistance we looked at sales of similar property on Lake George with no running water. Bill said he feels comfortable that the value we have on the property now is comparable.

Mr. Petocchi said he still feels the value is excessive.

Ronald Blaisdell made a motion to approve the abatement as recommended by Bill, seconded by Bonnie Baker. – Vote 3 yes – 0 no

2. Alicia Boulette, Map 10, Lot 9E, abatement request: tabled from a previous meeting

Bill Van Tuinen explained this property is located off the East River Road on a long driveway up a hill from the road.

Bill is recommending an abatement of \$11,900 in value, which is \$238.00 in taxes.

Bill said he has looked at the house twice, once with Alicia's husband and once with Alicia. Bill said there are several outbuildings which are not real valuable, but the garage and attached sheds are in good shape. The house is in less than average condition and has some area that is still unfinished.

Alicia Boulette said she has some pictures on her phone from the rain storm that was the day before. She said there was some water coming in underneath the unfinished room and that there is some mold going on there too. Bill discussed where this was located with Alicia.

John Grohs made a motion to go with Bill's recommendation, seconded by Bonnie Baker. – Vote 3 yes – 0 no

3. Arthur & Susan Hoskins, Map 13, Lot 36B, abatement request: tabled from a previous meeting

Bill Van Tuinen said that on this abatement, the amount requested was not specified. Bill looked at the house on the inside and the outside, and Bill recommends the abatement in the amount of \$4,800 value, which is \$96.00 in taxes.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by John Grohs. – Vote 3 yes – 0 no

4. Arthur & Susan Hoskins, Map 13, Lot 36, abatement request: tabled from a previous meeting

Bill Van Tuinen explained this is a vacant lot with a little bit of frontage on the Palmer Road. Mr. Hoskins requested the abatement in the amount of \$3,000

because the land is wet. Bill said in his opinion that was already taken into consideration, in the calculation of the value of the property.

Bill recommends denial of this abatement request. Bill said there is an unnamed little brook that runs under the Palmer Road. It is a seasonal stream and if you aren't looking for it, you probably wouldn't know it was there.

Ronald Blaisdell made a motion to deny the abatement because we have already adjusted the value for wet land, seconded by Bonnie Baker. – Vote 3 yes – 0 no

5. Cornville Regional Charter School, Map 26, Lot 127, abatement request: tabled from a previous meeting

Heather Neal stated she was present and the school attorney Dan Stockford was present.

Bill Van Tuinen said what was tabled from the previous meeting was the downtown building located on Water Street, which was purchased before April 1, 2017. We taxed the property because we thought the property was covered under the law Title 36; section 652, which requires application for exemption. It is in fact covered under the section for schools, which is not covered in property tax law. This law states that a Charter School is exempt for a building that it is utilizing or the portion of the building they are utilizing. The Cornville Charter School was preparing the building to be used as a school on April 1, 2017. Even now there are some sections of the building that are leased out and not used as the Charter School.

Bill is recommending a partial exemption/abatement of the 2017 taxes, for the portions of the building that were being developed for school space. Bill recommends an exemption/abatement in the amount of \$178,272 in value, which is \$3,565.44 in taxes. Bill said the first floor in a downtown area such as Skowhegan is generally the most valuable portion of the real estate. It is about 40% of the first floor space that is occupied by tenants not the school. That leaves a taxable value of about \$69,300. Bill said he recognized that he erred in thinking there was a need for the application for exemption.

Mr. Stockford said they are in agreement with Bill's interpretation of the section of the law that pertains to Charter Schools, stating the school or the portion thereof that is occupied by the school is exempt. Dan said the one area they would like the Board to take into consideration that is different from Bill's recommendation is their calculation of the square footage comes up with a different percentage than Bill's. Dan stated there were 2,984 square feet used by Skills store, and 1,904 square feet used by Ginny's Natural Foods. The town property card shows 19,879 square feet of living area. Dan said this calculates to the school using 75.4% of the living area.

Ronald Blaisdell asked if the 19,879 came from town records.

Dan Stockford stated that is the square footage on the property card, the square footage was provided by the owner at the time of the sale.

Ronald Blaisdell asked how Bill came up with his numbers.

Bill Van Tuinen said in his experience in working with many downtowns over the years the most valuable space is on the first floor, the second, third and fourth floors are harder to lease and considered less valuable. So, from a value point of view Dan's explanation over simplifies the calculation and assumes that each square footage of the building, no matter the floor, should be valued the same. Bill estimated that 70% of the value is on the first floor, and about 40% of that is rented out. The value of the first floor is premium compared to the second floor.

Heather Neal asked if their value was comparable to others in the downtown as far as sales are concerned. She wants to see that the value is based on facts not just personal opinion.

Bill Van Tuinen said if you take a one story building downtown it will rent out and be valued more than a second story downtown. Bill said this is a unique situation, because most exempt properties such as this are totally exempt, and not exempt for a portion thereof. Bill stated he cannot say he has treated other properties the same, because there are no other properties in Skowhegan that are the same as this property where part of it is exempt and part is taxable.

Dan Stockford said he understands the point Bill is making, but he would ask the Board to consider that it is a unique situation. Dan feels it is fairer to go by the total square footage that the Charter School is using, not by that the greater value is where the commercial space is leased.

Ronald Blaisdell said he would have to agree with the way Bill Van Tuinen arrived at the value.

Ronald Blaisdell made a motion to grant the abatement in the amount of \$178,272 in value, and \$3,565.44 in taxes, seconded by Bonnie Baker. – Vote 3 yes – 0 no

Bill Van Tuinen said this amount has also been implemented as the exempt amount for the upcoming tax year.

Heather Neal said their engineer has calculated the square footages and they are different from what Bill has on record and what the previous owner had.

Bill Van Tuinen stated that prospectively if Heather Neal would like to give us the square footage information from the engineer, Bill would be happy to look it over.

V. New Business:

1. Robert Reisner, Map 5, Lot 79, abatement request:

Bill Van Tuinen said that Mr. Reisner has two requests for abatement (Item #1 and #2) primarily influenced by a nearby raceway. The raceway is not very prominently noticed from the road. There is a sign by the road; it is a dirt track that is some distance off the road. It is adjacent to Mr. Reisner's biggest lot and one lot away from his home.

Bill said the abatement request for this lot is \$50,040.

Bill Van Tuinen recommends the abatement in the amount of \$15,200 value, which is \$304.00 in tax.

In both cases Bill made an adjustment to the buildings because they were not listed quite correctly. Bill also gave them both some degree of obsolescence for the location of being near the raceway. The raceway is not used every day, but frequently on weekends. Bill said he has never been to a race there, but has viewed videos of the races on YouTube. It is obviously from a residential view point a negative influence on the neighborhood with a lot of noise.

Robert Reisner handed out schedules of all the races that are happening this summer. He stated that one thing that is not apparent is that due to the geography of the area the sound travel is tremendous. Mr. Reisner had recorded a race from beside his house with the video feature on his phone. He said the phone doesn't record the noise as it really is in person. Mr. Reisner played the recording using a Bluetooth speaker for the Board. Mr. Reisner feels that the noise would drastically influence the resale value of his home. If he was ever to sell and anyone heard the noise from the track, he would never be able to sell the property for what the Town has it valued at. He feels he would have to have a legal disclosure if he decides to sell. The property owner has every intention to keep making these events bigger. From early morning all you can hear is the PA system, and music, and it goes on until sometimes midnight or after. He stated he has to shut all the windows in his house just to muffle the sound to some degree.

John Grohs asked if Mr. Reisner has talked to the Town about this.

Mr. Reisner stated the town has a barking dog ordinance, but they don't really have a noise ordinance. He stated that he has spoken with the owners of the track a few times, but nothing has really changed.

The Board asked if the track was there when Mr. Reisner built his house.

Mr. Reisner stated that his house has been there a very long time, and many years ago the track was really small and only got used once in a great while. A few years ago it picked up again, but was only used a weekend here and there, and then it died off again. Now it is going every weekend, and even with the

snowmobile races in the winter time. They have now started to let campers stay overnight on the race weekends, so you have the PA system with music and people singing, sometimes until early morning. He stated it really has impacted their home life because they can't really sit outside on the weekend and enjoy themselves.

Ronald Blaisdell stated this may be something that needs to be tabled for more research.

Bill Van Tuinen said he would agree with that. That would enable any of the Board members who wanted to go out on a weekend to go and hear.

Robert Reisner invited all the Board to come right to his house on the weekends to listen because if you just sit out on the road you do not hear what you hear up near his house.

John Grohs made a motion to table both of Mr. Reisner's abatement requests for further investigation, seconded by Ronald Blaisdell. – Vote 3 yes – 0 no

2. Robert Reisner, Map 5, Lot 79-1, abatement request:

Bill stated this abatement was requested in the amount of \$58,830.

Bill Van Tuinen recommends the abatement in the amount of \$17,800 value, which is \$356.00 in tax.

The same issues with the raceway apply to this agenda item also. See notes from previous abatement request.

3. Todd Smart, Map 21, Lot 30, abatement request:

Bill Van Tuinen said this was not an actual abatement request; this property is located on Chamberlain Street. Mr. Smart contacted us and said he was being assessed for more land than he actually has. We researched his deed and found that he was being assessed for more land than he owns. We have corrected the acreage for the next billing cycle. On the valuation it made very little difference.

Bill recommends no action be taken on this item.

Ronald Blaisdell made a motion to take no action, seconded by John Grohs. – Vote 3 yes – 0 no

4. Skowhegan Drive In Theatre Inc, Map 9, Lot 77, abatement request:

Bill Van Tuinen said that he recommends granting the abatement as requested in the amount of \$50,400 value, which is a tax of \$1,008.00.

Bill said he drove out to this property and it is a nice piece of land but there is just a small amount of paving and it is all just a grass drive in theatre. There are still

remnants of the old sound system that you used to listen to the movie, but it is no longer functional. That was part of the value. You now just tune your radio to an AM channel to listen.

Ronald Blaisdell made a motion to go with Bill Van Tuinen's recommendation, seconded by Bonnie Baker. – Vote 3 yes – 0 no

5. Randall & Nancy Lancaster, Map 36, Lot 19-16, abatement request: Bill Van Tuinen said this is a ranch style house with a detached garage at the corner of North Avenue and Dr. Mann Road. It is directly across the street from Chestnut Street Auto garage and some storage buildings. The Lancaster's requested an abatement of \$15,500 because of the growing commercial traffic and use of that corner and its negative influence on the value of their home. The property record already showed some economic obsolescence (5%) because of the corner location and the commercial influence that were a reality there.

Bill recommends the abatement in the amount of \$5,100 value, which is \$102 in tax. This was the change after doubling the economic obsolescence for the location of the property.

Randall Lancaster stated that it is a very busy place with trucks going in and out all the time. There is the garage but you have all the trucks going up and down North Avenue and now there are trucks going from Route 2 up the Malbons Mills Rd and across the Dr Mann Rd to North Avenue. This morning the trucks were using Jake Brakes at 5:30 AM. Randall said he would like to see at least a \$10,000 abatement.

Nancy Lancaster said you have Central Maine Power trucks, Carrier trucks and Tire King on North Avenue and the Mobile Home Park across the road has also added traffic to the neighborhood. She stated Chestnut Auto at times looks like a junk yard, when you look out the windows. She said you can't have your windows open because of the noise and dust. Also, someone just the other night lit up their tires right out in front of the house.

Ronald Blaisdell asked Bill if that was taken into consideration.

Bill Van Tuinen stated an adjustment was made by the revaluation company and then Bill increased the adjustment in his recommendation but it still doesn't result in the amount of abatement that was requested.

Ronald Blaisdell said where the revaluation took it into consideration and Bill has given it another \$5,100, which is more than what anyone else in the area is getting because of being located on the corner.

Randall Lancaster said let's make a deal, can the Board do a \$7,000 abatement.

Bill stated his recommendation is the \$5,100.

Bonnie Baker made a motion to abate \$5,100 value, which is \$102 in tax, seconded by John Grohs. – Vote 3 yes – 0 no

6. Irene M Ketchum, Map 9, Lot 6A-1, abatement request:
Ronald Blaisdell said he knows that her house is rough.

Bill Van Tuinen said this property is located on the Back Road. Irene did not request a specific amount for the abatement. Bill said the property has been inspected and we have adjusted the value for the condition of the house and for having a pretty consistent wet basement.

Bill Van Tuinen recommends an abatement in the amount of \$13,300 value, which is \$266 in tax.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by Bonnie Baker. – Vote 3 yes – 0 no

7. Eugene Kent, Map 11, Lot 8C, abatement request:
Bill Van Tuinen stated that he went and looked at this property but he asked Eugene Kent to verify the exact location. Bill and Eugene are in agreement on the exact location of the property. The property is just land with an old dilapidated mobile home and a couple of storage trailers. This property is located on the Lambert Road, and it is substantially below the road. Mr. Kent requested the abatement in the amount of \$8,700.

Bill Van Tuinen recommends the abatement be granted in the amount of \$3,600 in value, which is \$72 in tax.

Mr. Kent said it used to be valued at \$1,500 and he feels even with Bill's reduction in value, it is valued too high. Mr. Kent asked if they could split the difference.

Bill Van Tuinen said we can't make deals; it is the way the value comes out after the adjustments are made.

John Grohs made a motion to approve the recommended abatement of \$3,600 value, which is \$72 tax, seconded by Bonnie Baker. – Vote 3 yes – 0 no

8. Eugene Kent, Map 10, Lot 63E, abatement request:
Bill Van Tuinen stated this is a rear lot of land with a right of way to the lot that has not been developed at this time.

Bill recommends the requested abatement of \$14,700 in value, which is \$294 in tax, be granted.

Bonnie Baker made a motion to approve the abatement as recommended, seconded by Ronald Blaisdell. – Vote 3 yes – 0 no

9. Daniel & Jennifer Frederick and Ronald & Brenda Lang, Map 12, Lot 6, abatement request:

Bill Van Tuinen said that he recommends the abatement that was requested in the amount of \$11,200 value, which is \$224 in tax. This lot had a view factor on it. It is a large parcel of land with a dirt right of way in to a couple houses. Down next to the road there isn't really a view and there is no view factor on the adjacent parcel of land.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by John Grohs. – Vote 3 yes – 0 no

10. Todd Smith, Map 23, Lot 47A, abatement request:

Todd Smith stated that he owns the property located at 37 Main Street, it is a very unique property. It is the old VFW building. Todd said that recently Bill Van Tuinen's associate had inspected the property. He said the revaluation company never went into the building. Todd also said it is an owner occupied building. Todd said he feels the property isn't assessed at market value. Todd purchased the property in 2012 for \$35,000. It sold in 2010 for \$12,500 and in 2011 for \$25,000. The town has it assessed for \$81,900. Todd said he has made some improvements to the building but it is a very old building that needs some attention. The building is vacant and has no heat.

Bill Van Tuinen stated that one thing that has been done to the building is that it is now an antenna site now, the antenna is located in the steeple.

Todd Smith stated that is correct.

Bill Van Tuinen asked if there was a rental fee paid for the site.

Todd Smith said yes there is a rental fee. He also said they pay their own tax bill for the antenna, and it doesn't come back on him.

Bill Van Tuinen said they pay for their components of the antenna, but not for the building.

Todd said yes they are a tenant; they just don't use much space. Todd stated he doesn't feel that should change the value of the building.

Bill stated that generally if a building is rented out for its special characteristics, such as a steeple to a reasonable tenant that would have a positive influence on the value. If it is a parcel of land with the antenna site, it has a positive influence on the value of that land.

Todd said the steeple leaks really bad still. It is prohibiting any further growth; there is no heat in that building. Todd said he can't put heat in until he can insulate it, and he can't insulate it until he gets the steeple fixed because it is draining down through.

Bill said he couldn't see the amount that was being requested by the taxpayer for abatement.

Todd said he was requesting that his property not be increased by 158%, but that it only increases the 1.7% that all his neighbors increased.

Ronald Blaisdell asked when the steeple was rented.

Todd Smith said the contract was signed about 5 ½ years ago.

Bill Van Tuinen said that his recommendation after reviewing the property is for the abatement to be granted in the amount of \$17,600 value, which is \$352 in tax. One of the influences to come to that value is the fact that the steeple is rented out as the antenna site. Bill said the building is being worked on and has been improved since it was purchased. Bill believes the building is being fixed up to become a rental hall for gatherings, weddings, etc.

Todd Smith said that is accurate, but he doesn't feel that what has been done so far would warrant the large increase in value this year.

Ronald Blaisdell the fact that the steeple is rented was part of the increase in value. Ron said he has dealt with similar situations with his job.

Ronald Blaisdell said with all that considered he makes a motion to approve Bill Van Tuinen's recommendation, seconded by John Grohs. – Vote 3 yes – 0 no

11. Jennifer Chandler, Map 30, Lot 110, abatement request:

Bill Van Tuinen said this property is located on Madison Avenue immediately next door to the car wash. The car wash is essentially built right up to the property line and the property is built up higher than this adjoining lot and house. The gable of the car wash is sloped towards the Chandler house, so the roof run off is within a foot or so of Jennifer's house. The car wash is operated 24 hours a day 7 days a week. There is a prerecorded message that plays every time someone drives up to pay and choose their wash that they want. Previously people would exit the car wash and drive across the Chandler property, but a small fence has now been put up so that cannot be done any more. There is also a portion of the back of the property that is zoned resource protection because of a small brook. Bill said the abatement request is for \$50,000.

Bill Van Tuinen recommends the abatement in the amount of \$13,800 value, which is \$276 in tax. Bill said he did inspect the interior of the house and it is in pretty good condition, it is a really nice old house. It is an attractive home in a poor location.

John Grohs asked if Jennifer was there before the car wash.

Jennifer Chandler stated that she was there before the car wash. She said when the car wash was going to be built, she was shown the plans where the car wash was supposed to be built towards the back of the lot, but when it was actually built it was built right up next to her house. She said she appreciates the Board considering her request. Jennifer also stated that the house next to her on the other side is well known as the local crack house. She said there are a lot of apartments in a very small house and she has been having trouble with that for awhile now.

Bill Van Tuinen agreed there are many units in the house next door; there is even a unit in the basement of the garage/barn building.

Jennifer Chandler said that for the past month she has been plagued by the landlord placing a dumpster out in front of his apartment building, right next to her property. It is constantly overflowing, it smells, it's covered in flies and it calls animals. She showed the Board pictures that she had on her phone. Jennifer said she had been talking to Randy Gray and was hoping the owner would have to move the dumpster back because it is located in front of the front door of the building. The fire marshal said it is more than 3 feet away from the steps; therefore it is not in violation.

John Grohs said he thought dumpsters in town needed to have a screen around it so that it cannot be seen from the road. He believes that was a conversation that Amber Lambke had when she was getting ready to do the grist mill in the old jail. John suggested that Jennifer talk to Randy or Mrs. Lambke about that.

Bill Van Tuinen said he wanted to make one thing clear, and that was that he had just noticed the dumpster recently being there. Bill said he is dismayed that someone would put an open dumpster that is frequently overflowing so much in public view. Bill said the dumpster is relevant for the future but it was not the case as of April 1, 2017.

Bill stated that after hearing all the details, maybe the Board should table this for further review. If each member could drive into the car wash or go by and look at the situation of the house and neighbors.

Bill explained to Jennifer that we try to assess on what a property would sell for; what makes it hard for an Assessor is we should value similar property the same,

but in this case we really don't have any other properties in this same situation that have sold.

Ronald Blaisdell made a motion to table this until another meeting, so it can be revisited, seconded by John Grohs. – Vote 3 yes – 0 no

12. Steven Govoni, Map 31, Lot 3, abatement request:

Bill Van Tuinen said this house is located on 2 Norridgewock Avenue. It is a small ranch house with a garage on the river. Steven requested the abatement in the amount of \$15,400. After meeting with Steven and looking at the property and doing a complete interior inspection; Bill recommends an abatement in the amount of \$10,900 in value which is \$218 in tax. The house was flooded in 1987 and stood for awhile with the flood issue not being addressed by the owners. It was fixed up and cleaned up eventually. Bill said Steven did have an appraisal done April 24, 2017 by Larry Jones Appraisal. The appraisal was for \$136,000.

Bill recommends an abatement in the amount of \$10,900 value, which is \$218 in tax.

Steven Govoni said when he first got the notice from the revaluation company he was very surprised by the high value on this property. When he went to the meeting with the company they said he was valued the same as his neighbors. He still questions the value. Steven said the assessment date was April 1, 2017 and he had a purchase and sale agreement as of March 26, 2017 and his appraisal was done April 24, 2017. The property was purchased in May 2017 for \$119,800 from an estate.

Bill Van Tuinen said the appraisal is for \$136,000 and Bill's proposed value is \$147,000. Bill said these values are really close to each other. It is two people using good judgment coming very close to the same number. Bill still recommends his value of \$147,000 as previously stated, which is for the recommended abatement of \$10,900.

John Grohs made a motion to go with the recommended abatement of \$10,900 value, which is \$218 in tax, seconded by Bonnie Baker. – Vote 3 yes – 0 no

13. Reginald Jr. & Michele Washburn, Map 20, Lot 15-1, abatement request:

Bill Van Tuinen stated this property is located on Washburn Lane, which is off Fairview Avenue. Bill didn't see a problem with the value of the buildings. Bill said he did have a problem with the consistency of the value of the three parcels of land on Washburn Lane. This property was valued a little higher than the others.

Bill Van Tuinen recommends a reduction in the land value of \$2,600 value, which is \$52 in tax.

Bonnie Baker made a motion to approve that recommendation, seconded by John Grohs. – Vote 3 yes – 0 no

14. Douglass Corson, Map 23, Lot 48; abatement request:

Bill Van Tuinen said this house is located at Main Street. This is a real dilapidated house; it is not in very good condition.

Bill recommends the abatement be granted in the requested amount of \$29,500 value, which is \$590 in tax. The recommended abatement is mostly because of the condition of the house and partially because the rear of the lot is just a gully.

Ronald Blaisdell made a motion to grant the abatement, seconded by John Grohs. – Vote 3 yes – 0 no

15. Robert & Tracey Brown, Map 4, Lot 16-5, abatement request:

Bill Van Tuinen said this property is located on Fox Hollow Drive, which is the gravel road extension of Coburn Avenue. This is the last house on the road. Bill said his opinion is this is a very desirable neighborhood even though it is on a private and unpaved road. There is public water installed, but private septic. Bill inspected the property with Mr. Brown. Overall the house value was reasonable. The abatement request was in the amount of \$15,500.

Bill is recommending an adjustment of \$4,100 in value, which is \$82.00 in tax. That adjustment is made primarily because of the value of the detached patio.

Robert Brown said he appreciated the positive feedback and he did choose the neighborhood and the house on purpose. Robert said he came up with his request by coming to the Assessor's office and having Leisa pull comparable property cards. The properties Robert compared his property to are valued less than his and in some instances the homes are even better than his. Robert said he also feels it is worth less because the road is privately maintained which is an expense. Robert said he let the revaluation company inspect his house and two of his comparisons the revaluation company did not get in to them and his house is valued more, which really is an issue for him. Robert said he compared other houses, other sheds and other patios.

Bill Van Tuinen stated his recommendation remains the same. Bill said one of the comparisons should not have been valued at a lower grade than Mr. Brown. Bill feels the other home is valued too low and Bill plans on correcting that error.

Ronald Blaisdell made a motion to go with Bill Van Tuinen's recommendation, seconded by Bonnie Baker. – Vote 3 yes – 0 no

16. Sarah Jane Luce PR, Map 30, Lot 92, abatement request:

Bill Van Tuinen stated these two properties (Item 16 & 17) are side by side on Pleasant Street. Bill said the issue really is the condition of the buildings. Sarah has requested an abatement of \$38,000 on this property. Bill said this property is not as deteriorated as the other building. A small portion of the first floor was remodeled by Sarah's mother. Bill said what was remodeled just shows what really could be done with the house. The other parts are more deteriorated and need work. There is a two car garage on the property.

Sarah Luce stated it is a two car garage, but it only has one garage door.

Bill said that he is recommending the abatement in the amount of \$35,800 value, which is \$716 in taxes.

Sarah Luce asked why the abatement wasn't for the full amount.

Bill Van Tuinen said because he has to be consistent when valuing these houses like other similar houses in town.

Sarah Luce said if she was to list the properties for sale, she doesn't feel like she could get the assessed value for them. She said she had appraisals done for the estate and those were lower than the previous assessments. The appraisals were done in 2011. Sarah said she had a realtor say they would not list them for anything over the appraised value.

Ronald Blaisdell said Bill's recommendation is very close to the abatement request and Ron feels Bill's recommended value is fair.

Ronald Blaisdell made a motion to grant the as recommended by Bill, seconded by Bonnie Baker. – Vote 3 yes – 0 no

17. Sarah Jane Luce PR, Map 30, Lot 93, abatement request:

Bill explained this house belonged to Sarah's grandmother and is in very rustic shape. It has not been heated in a very long time, the electricity works in some of the house. Bill said he doesn't think the house has gone beyond repair. Sarah has requested an abatement in the amount of \$33,000.

Bill Van Tuinen recommends granting the abatement of \$33,000 value, which is \$660.00 tax.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by John Grohs. – Vote 3 yes – 0 no

18. And 18 A; David & Bonny Folsom, Map 12, Lot 24, abatement request:

Bill Van Tuinen explained there are two mobile homes on this lot, and it also consists of a commercial garage building, a junkyard and some other storage building. The taxpayer requested an abatement on the two mobile homes. Bill

said he reviewed the land and buildings overall. There was not a lot value assigned to the garage, and there was not the \$5000 additional lot value used for the extra mobile home lot as we have done everywhere else in town. Overall Bill did not see any over valuation at all. In fact for next year the valuation has been increased.

Bill does not recommend an abatement.

Bonnie Baker made a motion to deny the abatement for 18 and 18A, seconded by Ronald Blaisdell. – Vote 3 yes – 0 no

19. Spencer Provost, Map 9, Lot 87-1, abatement request:

Bill Van Tuinen said this home and property is located at 85 East River Road. The abatement was requested in the amount of \$25,400. Bill said he reviewed the house, and Spencer wishes that he hadn't used the windows that he did when he built the house but overall in Bill's opinion it is a very nice house. It is a raised ranch with a largely finished basement; it has a large attached garage. Bill said he does not see a problem with the way that it is valued.

Bill recommends no abatement.

John Grohs made a motion on Bill's recommendation for a zero abatement, seconded by Bonnie Baker. – Vote 3 yes – 0 no

20. Barry & Dorothy Lacasse, Map 10, Lot 30-2, abatement request:

Bill Van Tuinen said Barry owns a home located at 218 East River Road. The abatement was requested in the amount of \$20,000.

Bill is recommending an abatement in the amount of \$7,400 value, which is \$148 in tax. Bill said he inspected the house; Barry was very generous in letting him see the house. The only reason Bill is recommending the abatement is because of the story height of the home. Bill feels it was over rated at being a greater story height than it really is. It has a couple of room upstairs and has a cathedral ceiling. Bill made an adjustment on the story height, but that was all.

John Grohs made a motion to accept Bill's recommendation for the abatement of \$7,400, seconded by Bonnie Baker. – Vote 3 yes – 0 no

21. Joan Morrell, Map 5, Lot 3610 ON47, abatement request:

Bill Van Tuinen said this is a mobile home located on 31 Pineland Circle, located in Provencal's Mobile Home Park. Bill reviewed the mobile home and did an interior inspection of the home.

Bill recommends no abatement.

John Grohs made a motion to deny the abatement request, seconded by Bonnie Baker. – Vote 3 yes – 0 no

- 22. Mildred Burns, Map 24, Lot 9 ON42, supplemental: (error – omitted)
- 23. Rexford Dillingham, Map 11, Lot 14, abate \$22,900 value, which is \$458 in taxes: (error – see supplemental on #24)
- 24. Kevin Dillingham, Map 11, Lot 14F, supplement \$20,000 value, which is \$400 in taxes: (error – assessed to father)

Leisa Emery-Burns explained #22 is a mobile home that was moved and the taxes have already been paid, but the account was not committed prior and needs to be supplemented. #23 – buildings were taxed to Rexford Dillingham; to be abated, but are actually owned by Kevin Dillingham; to be supplemented.

Ronald Blaisdell made a motion to abate and supplement as recommended, seconded by Bonnie Baker. – Vote 3 yes – 0 no

VI. Chairman’s Items: None

VII. Member’s Items: None

VIII. Assessor’s Agents Items: None

IX. Asst. Assessor’s Items:

The Board agreed the next meeting will be held on August 24, 2018 at 4 PM.

X. Adjournment:

Bonnie Baker made a motion to adjourn, seconded by Ronald Blaisdell. – Vote 3 yes – 0 no

The meeting adjourned at 6:45 PM

The Skowhegan Board of Assessors

Ronald F. Blaisdell, Chairman

John F. Grohs, Vice Chairman

Bonnie A. Baker

BOA:lde-b