

SURNAME _____
MAP _____ LOT _____

BOARD OF ASSESSMENT REVIEW APPLICATION
FOR APPEAL OF ASSESSMENT
(Please print or type)

INSTRUCTIONS:

1. Before applying to this board, applicants must have been denied an abatement request by the Assessor. All applications shall be on the Board's application form with an answer provided for all 15 items. The original and six copies of all applications together with six copies of supporting documents must be addressed to: Board of Assessment Review, 200 Rogers Road, Kittery, Maine 03904. All material must be mailed or delivered by hand so as to arrive in the Kittery Town Office not later than the close of business on the 60th day following the Assessor's denial of an application for abatement or the day on which the application for abatement is deemed denied. If the 60th day falls on a Saturday, Sunday, or legal holiday, the deadline shall be at the close of business on the next day when the Town offices are open. If delivering the application by hand make sure it is date stamped by a Town Office staff person. Applications with unanswered questions or with insufficient detail to provide an understanding of the problem may be returned with a request for further information.
2. A property owner's personal opinion that his or her property assessment is too high is insufficient basis for granting an abatement. There is a presumption of correctness on the part of the Assessor (*Shawmut Inn v. Town of Kennebunkport*). In order to prevail, the property owner must submit some clear and convincing evidence that the property is disproportionately overvalued relative to comparable properties. This may include, but is not limited to, either or both of the following:
 - A. An independent appraisal(s) is not required but may be helpful. If used the appraisal(s) must be done by an independent professional Maine-licensed appraiser(s) specifically for the purpose of the tax abatement, and effective as of April 1 of the year when abatement is requested. The appraisal must show that the applicant's property valuation is disproportionately higher relative to true value than that of comparable properties.
 - B. Evidence in the form of several examples of neighboring properties similar to applicant's but with substantially lower assessments.

The difference in value between applicant's property and comparable property must exceed a reasonable margin of error. Additional information may be found in Bureau of Taxation Bulletin No. 10, available in the Assessor's Office.

3. Applicants may employ representatives, consultants, or witnesses. Applicant is not required to be present at a hearing if (1) It is impractical because of travel distance and applicant is satisfied that written material presented properly states his case, or (2) if someone of his choice will appear to present his case. Any applicant choosing not to be present should so notify the Board in writing prior to the hearing. Any representative, other than an attorney, who submits an application on behalf of a taxpayer must submit a letter of authorization signed by the taxpayer.

APPLICATION

1. Date of this Application _____
2. Date of Application to Assessor _____
3. Date of Denial by Assessor _____

4. Tax Year covered in Abatement Request _____
(Note: The tax year begins on April 1st of the year in which the tax is first billed and ends on March 31 of the following year.)

5. Name of owner as of April 1 _____

6. Current Owner if different from above _____

7. Address of Property _____

8. Type of Property:

Single Residence	()	Commercial	()
Multi Residence	()	Industrial	()
Undeveloped Land	()	Machinery or Equipment	()

9. Dollar Amount of reduction in Valuation requested _____

10. State basis for appeal and substantiation for amount of abatement requested (attach pertinent documents). Note: it is important to answer this question fully. In order to prevail at a hearing on an appeal, the person or persons appealing must prove by a preponderance of the evidence that the assessment is in error.

(Continue on additional sheet(s) if more space is needed.)

11. What does Owner(s) consider to be the market value of the property?

12. Name and address of Representative (if any)

13. Does Owner(s) agree to admit members of the Board of Assessment Review to the lot and building(s) for purposes of inspection or if not living there, arrange for admittance of the Board to the property?

Yes () No ()

14. Signature of Owner(s) of Property (if in joint ownership, all signatures)

15. Applicant's Legal Mailing Address

Phone # _____

This appeal does not affect in any way the obligation of the property owner to pay all real estate tax bills rendered against the property.