

Town of Kittery, Maine 200 Rogers Road, Kittery ME 03904

Board of Assessment Review

Meeting Agenda Kittery Community Center-STAR Theater 120 Rogers Road Kittery ME

Wednesday, May 5, 2021 6:00 P.M.

CALL TO ORDER: STAR Theater- 6:00 P.M.

ROLL CALL

ELECTION

NEW BUSINESS

- HEARING: Appeal 1, 22 Captains Way (Tax Map 71 Lot 1-31).
 - Owner/Applicant 22 Captains Way, LLC requests consideration of an application of appeal for real property assessment. Agent Candace Morong, CM Appraisals, LLC.
 - Response by Assessor, Paul McKenney, CMA, CNHA
- **DISCUSSION:** Deliberation RE: 22 Captains Way

DECISION

OTHER BUSINESS

ADJOURNMENT

Please direct questions or comments about this hearing to the Kittery Assessing Department at 207-475-1306 or assessing@kitteryme.org.

FEE FOR BOARD OF ASSESSMENT REVIEW \$100.00

SURNAME	Twenty-Two Captains	Way	LLC
MAP 71-1-31	LOT 31		

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 3/11/21
2.	Date of Application to Assessor
3.	Date of Denial by Assessor

4.	Tax Year covered in Abatement Request 2020 (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 Twenty-Two Captains Way LLC
6.	Current Owner if different from above Twenty-Two Captains Way LLC
7.	Address of Property 22 Captains Way Kittery Point, ME 03905
8.	Type of Property: Single Residence Multi Residence Undeveloped Land Commercial Industrial Machinery or Equipment
9.	Dollar Amount of reduction in Valuation requested \$657,100
	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. EASE SEE ATTACHED
W24444	(Continue on additional sheet(s) if more space is needed.)
11	. What does Owner(s) consider to be the market value of the property? \$2,600,000
12	. Name and address of Representative (if any) Kevin Colleran
	22 Captains Way, Kittery Point, ME 03905
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 No
14	Signatures)
	Brian Saumi, Authorized Individual Square Seven Management LLC (Its Manager)
15	Applicant's Legal Mailing Address 15 East 26th Street, Suite 602 Phone # 212-981-6162
	New York, NY 10010
	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.

Revised 10/21/20

MISCELLANEOUS PAYMENT RECPT#: 651905 TOWN OF KITTERY - LIVE 200 ROGERS ROAD KITTERY ME 03904

DATE: 03/15/21 TIME: 13:56 CLERK: 220codeca DEPT: CUSTOMER#: 0

PARCEL: 22 CAPTAINS WAY

CHG: 10 DESIGNATED ACCO 100.00

AMOUNT PAID: 100.00

PAID BY: TWENTY-TWO CAPTINS W PAYMENT METH: CHECK 1086

CV

REFERENCE:

AMT TENDERED: AMT APPLIED: CHANGE:

100.00

100.00

April 6, 2021

Board of Assessment Review 200 Rogers Road Kittery, Maine 03904

Re: Appeal of Assessment

Twenty-Two Captains Way LLC (22 Captains Way, Kittery Point, Maine 03905)

Parcel: 71-1-31

To Whom It May Concern:

Twenty-Two Captains Way LLC, owner of 22 Captains Way, Kittery Point, ME 03905, will not be present at the hearing but authorizes Candace Morong, local appraiser, to be a Representative on our behalf.

Please let us know if you have any questions or require anything else.

Sincerely,

5CD692D5BFFF4F3...

Twenty-Two Captains Way LLC

Brian Caulin, Authorized Individual of Square Seven Management LLC (Its Manager)

March 11, 2021

Board of Assessment Review 200 Rogers Road Kittery, Maine 03904

Re:

Appeal of Assessment

Twenty-Two Captains Way LLC (22 Captains Way, Kittery Point, Maine 03905)

Parcel: 71-1-31

To Whom It May Concern:

Twenty-Two Captains Way LLC, owner of 22 Captains Way, Kittery Point, ME 03905, will not be present at the hearing but authorizes Kevin Colleran to be a Representative on our behalf. Also enclosed is the executed Board of Assessment Review Application for Appeal of Assessment, naming Kevin Colleran as Representative.

Please let us know if you have any questions or require anything else.

Sincerely,

-- DocuSigned by:

-- 5CD692D5BFFF4F3...

Twenty-Two Captains Way LLC

Brian Caulin, Authorized Individual of Square Seven Management LLC (Its Manager)

Board Members,

Thank you for taking the time to review the concerns related to the newly assessed value of 22 Captains Way in Kittery Point.

The home was purchased in 2019 by the current owners through an off-market private sale for a fully furnished home with no real estate agents representing either side, and no bank valuation/mortgage involved. The buyer's family had already been living in the home as a rental occupant and was determined to own this specific property despite the seller having no interest in selling the home unless an offer was made well above the fair market value.

After the completion of the purchase, the buyer (22 Captain's Way, LLC) hired a local York Maine based appraiser Candace Morong, owner of CM Appraisals, who has specialized in appraising Kittery home values for more than 36 years. After performing a thorough analysis and evaluating the available comparable sales in the area, Mrs. Morong submitted a comprehensive appraisal report that determined that the fair market value for 22 Captains Way was \$2,600,000 as of April 1, 2020 assessment date. The summary page is attached to this letter but the additional 52 pages of supporting data have been shared with the town assessor's office via email (rather than printing so many pages of wasted paper)

Prior to the 2019 disqualified purchase, 22 Captains way last sold on the fair market in 2016 (just four years before the new assessment value was set). The 2016 sale was done with a proper MLS public listing and licensed real estate agents representing both buyer and seller. According to public records the sale price of \$850,000. Since then, there has been no change to the size of the property or the home (only an extensive home renovation). The change in assessed value that took place in in the April 1, 2020 review moving the assessed value to \$3,287,400 seems to be more impacted by the disqualified purchase price paid by 22 Captains Way, LLC rather than based on the fair market value as determined comparable, qualified, fair market purchases (as confirmed by the \$2.6M appraisal).

The increase in assessed value for 22 Captains Way was much more significant than any of the other 27 homes on the same street (all members of the same HOA) including those also located directly on the water) as shown in the attached spreadsheet of neighboring home values.

It is our hope that the Board will reconsider this assessment and reduce the value accordingly based on the evidence provided.

Thank You.

August 27, 2020

Kevin Colleran 22 Captains Way Kittery Point, ME 03905

RE:

N/A

22 Captains Way

Kittery Point, ME 03905-5306

File No. 20-9851

Case No. Colleran

Dear Client:

In accordance with your request, I have personally inspected and prepared an appraisal report of the real property located at:

22 Captains Way, Kittery Point, ME 03905-5306

The purpose of this appraisal is to estimate the market value of the property described in the body of this appraisal report.

Enclosed, please find the appraisal report which describes certain data gathered during our investigation of the property. The methods of approach and reasoning in the valuation of the various physical and economic factors of the subject property are contained in this report.

An inspection of the property and a study of pertinent factors, including valuation trends and an analysis of neighborhood data, led the appraiser to the conclusion that the market value, as of April 1, 2020

\$ 2,600,000

The opinion of value expressed in this report is contingent upon the limiting conditions attached to this report.

It has been a pleasure to assist you. If I may be of further service to you in the future, please let me know.

Respectfully submitted,

Candace J. Morong ME CRA #531

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File No. 20-9851 Case No. Colleran

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SUMMARY OF SALIENT FEATURES File No. 20-9851

SUBJECT INFORMA	TION	Case No. Colleran
Subject	t Address	22 Captains Way
Legal D	Description	at Registry of Deeds Book 17883, Page 902
City		Kittery Point
County		York
State		ME
Zip Coo	de	03905-5306
Census	s Tract	0380.01
Map Re	eference	FIPS 23031.37270
SALES PRICE		
Sale Pr	ice \$	N/A
Date of	Sale	
CLIENT		
Borrow	rer	N/A
ıxxxxx		N/A Kevin Colleran
DESCRIPTION OF IM		
Size (Se	quare Feet)	6,730
Price po	er Square Foot \$	0.00
Locatio	on	WtrFrt;Gerrish Island
Age		125 yrs
Conditi	on	Mostly Good
Total Re	ooms	15
Bedroo	ms	6-8
Baths		<u>5F2P</u>
APPRAISER		
Apprais	ser	Candace J. Morong
Date of	Appraised Value	April 1, 2020
VALUE		
Final O	pinion of Value \$	2,600,000
	20	

Residential Appraisal Report

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	The purpose of this appraisal report is to provide	de the client with an accurate	, and adequately			value of the s	subject prope	erty.	
	Property Address 22 Captains Way		City	y Kitt	tery Point	State	ME Zip	Code 0390	5-5306
	Owner Twenty-Two Captains Wa	ay LLC Intended User	K	evin Colleran		County		York	
	Legal Description at Registry of Deeds	Book 17883, Page 9	02				W 17-11-		
	Assessor's Parcel # Tax Map 71 Lot	1-31		Tay	Year 2	020	R F Tayes	\$ 6,900.00	
-	Neighborhood Name Gooseberry Estat		Mar		FIPS 23031.		Census Tra		0.01
2		cant Special Assessments \$			PUD HOA\$	400			
2					OD HOAS	400	^	per year	per month
SUBJECT	Property Rights Appraised X Fee Simple		(describe)						
Ψ	Intended Use Establishing a value for s						ery as of A	pril 1, 2020	
	Client Kevin Colleran			Way, Kittery					
	Is the subject property currently offered for sa	ie or has it been offered for sa	ale in the twelve	months prior to the	e effective date of	of this apprais	sal? Y	es X No	
	Report data source(s) used, offerings price(s)	, and date(s). MLS and	Public Reco	rds					
	I did did not analyze the contract	for sale for the subject purch	ase transaction	Explain the result	s of the analysis	of the contra	nt for sale or	why the analys	ic was not
	performed. At this point in time there w								
F.	time of the inequation/Effective Date	Description of the same	is agreement	himpiace. The a	is all als als als	to develop	a report be	aseu on mair	let at the
¥	time of the inspection/Effective Date.							NOTAL TRANSPORT OF THE PARTY OF	
K	Contract Price \$ N/A Date of Co			ne owner of public			Data Source		
ONTRACT	Is there any financial assistance (loan charge		wnpayment ass	sistance, etc.) to be	e paid by any par	ty on behalf	of the purcha	ser?Yes	No
\mathbf{z}	If Yes, report the total dollar amount and desc	ribe the items to be paid.	numeron provi						
	Note: Race and the racial composition of the	ne neighborhood are not ar	praisal factors	ř					
	Neighborhood Characteristics	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	One-Unit Hou	The second secon	1862.5	One-Unit	Housing	Present Land Us	ne %
		ural Property Values	Increasing		Declining	PRICE	AGE	One-Unit	94 %
0		nder 25% Demand/Supply	Shortage	X In Balance		\$ (000)		2-4 Unit	1 %
NEIGHBORHOOD		ow Marketing Time					(yrs) w 1		
유					Over 6 mths	140 Lo		Multi-Family	- % - %
Ķ	Neighborhood Boundaries Captains Way is					3,475 Hig	-	Commercial	5 %
ă	North, Eliot to the West, the Piscataqua R			100 mm		Mix Pr		Other	%
天	Neighborhood Description Kittery Point (C	3905) is an established	area of prim	arily single fam	nily dwellings of	of various a	ages and t	raditional sty	les, with
Ħ	average employment stability, average	proximity to schools, sh	opping, emplo	oyment, police/f	fire protection	and munici	pal service	s, and trans	portation
Z	access via Routes 103 and 1 to Inter								
	Market Conditions (including support for the a	bove conclusions) Market a	analysis was co	onducted on the	basis of a searc	h of all SFF	s priced ov	rer \$500,000 in	n
	Kittery (inclusive) to collect a sufficient am								
	a .01% decline in the Median for the same	period. Volume of sales w	as higher (53)	vs year previous	(30). Avg and	Median DO	M's - strong	at under 90 d	lavs.
	Dimensions See Deed, Survey and Ta		5.50 a					eficial, water,	
	Specific Zoning Classification RC - Rura						11011 201		paotorai
		Conservation /onin	d Description &	OUN STAIRING	200' feet mi	n rd fron	tage		
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Residential Appraisal Report

	nparable properties	currently offered f	or sale in the	ne subject neighbor	rhood rang	ling in price tr	om \$ N/A		600,000	
There are 53 con	SUBJECT		PARABLE S			PARABLE S		COMPARABLE SA		
	ptains Way					12 Captain		79 Towe		
	Kittery Point, ME 03905-5306			4 Lawrence Lane Kittery Point, ME 03905			ME 03905	Kittery Point, ME 03905		
	, IVIL 03303-3		1.10 mile		TAILL	0.17 mile		1.34 mile		
Proximity to Subject	s N/A		\$	2,625,000		\$	1,445,000		2,600,00	
Sale Price		. 4 6 320	ACCOUNT OF THE PARTY OF THE PAR		c 20		1,443,000 p. ft.		q. ft.	
Sale Price/Gross Liv. Area	\$ 0.00 5	sq. ft. \$ 339	ATTENDED THE PROPERTY.							
Data Source(s)				List\$2,895,000			List\$1428326	MLS#1407868/Orig		
Verification Source(s)		- manual		aiser DOM 254+			oker DOM 106	Public Records, B		
VALUE ADJUSTMENTS	DESCRIPTIO			+(-) \$ Adjustment		RIPTION	+(-) \$ Adjustment		+(-) \$ Adjustr	
Sale or Financing		Cas				ash	4.550	Cash		
Concessions		None				\$1,553	-1,553			
Date of Sale/Time		12/03/		0 Time Ad		0/2020		7/1/2019		
Location	WtrFrt;Gerrish Is						Most Similar	WtrFrt;Gerrish Island	Equ	
_easehold/Fee Simple	Fee Simpl	le Fee S	imple			Simple		Fee Simple		
Site	5.50 ac	.95	ac	+50,000	1.	5 ac	+50,000	.70 ac	+50,	
√iew	Beneficial, water, pa	storal Beneficia	al, water		Beneficial,	water, pastoral		Beneficial, water		
Design (Style)	Colonial	Shin	igle	0	Conte	mporary	0	Contemporary		
Quality of Construction	Good	Equ	ıal		Е	qual		Equal		
Actual Age	130yrs/Reno					7 yrs		37 yrs		
Condition	Mostly God				G	Good		V. Good/-\$60sf	-172,	
Above Grade	Total Bdrms B					rms. Baths		Total Bdrms. Baths		
Room Count	15 6-8 5		5F1P	+5.000		4 3.00	+30,000		+40,	
Gross Living Area		sq. ft. 7,724					+79,785		+173,	
Basement & Finished	Partial, Crwl			-3,000		1,963sf		Crawlspace/Partial		
	Partial, Ciwis	No F		-5,000	170000000000000000000000000000000000000	Finish	3,000	417sfFin/\$40sf	-16,	
Rooms Below Grade						indard		Standard	10,	
Functional Utility	Standard					BB/None	+4,957			
Heating/Cooling	FWA/Cent						+4,937			
nergy Efficient Items	No Solar			F 000		ecial EEI	10.000	No Special EEI		
Garage/Carport	2 Car Gar. [-5,000		ar Gar	-10,000		 	
Porch/Patio/Deck	Porch,Deck,P					ck,ScrnPorch	10,000		10	
Fireplaces (8)	Decorative (-30,000		eplaces	-10,000		-10,	
Other: BoatHouse,	BathHs,Pier/[+8,000		Mooring	+8,000			
Other: CommenElements	Sh.Beach,Tenr			+5,000		qual		3FIr Elevator		
Net Adjustment (Total)		THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW	X -	\$ -14,730	X +	H1101	\$ 148,189	X + -	\$ 65,03	
Adjusted Sale Price		Net Adj: -	1%		Net Adj:			Net Adj: 3%		
of Comparables		Gross Ad	: 6%	\$ 2,610,270	Gross A	dj: 14%	\$ 1,593,189	Gross Adj: 18%	\$ 2,665,0	
My research X did Data source(s) Public		ny prior sales or tra	insters of tr	ie subject property	tor the thr	ee years prior	to the elective da	te of this appraisal.		
		ny prior sales or tra	insfers of th	ne comparable sale	s for the v	ear prior to th	e date of sale of th	e comparable sale.		
Data source(s) Public										
Report the results of the		vsis of the prior sale	e or transfe	r history of the sub	iect prope	rty and compa	arable sales (repor	t additional prior sales of	n page 3).	
ITEM		SUBJECT		COMPARABLE S			PARABLE SALE #		BLE SALE #	
Date of Prior Sale/Transf	er 01/22/	2019// 04/18/2	2016							
		0,000 // \$850,							VIII.	
Price of Prior Sale/Trans		ublic Records	-	Public Rec	ords	Pi	ublic Records	Public	Records	
		04/01/2020	-	04/01/20			04/01/2020		1/2020	
		U-1/U 1/2UZU	and comp		7		- 110 11EUEU	1 04/0		
Effective Date of Data So		ha cubinet property	and comp		act was -		2019 - 00 00000	ire to market (private		
Effective Date of Data So Analysis of prior sale or t	transfer history of th			AV		See Hiro AV			sale). Had be	
Effective Date of Data So Analysis of prior sale or to owned previous back to	transfer history of the 2016 - fully rend	ovated/restored si	ubsequent	dy. Owned by own	ners previ	ous to that -	since at least 19	77. No prior sales of t	sale). Had b he sold	
Effective Date of Data So Analysis of prior sale or to owned previous back to comps within one year	transfer history of the 2016 - fully rend of the sale dates	ovated/restored si listed. Adjustm	ubsequent ents were	tly. Owned by own made based on t	ners previ the basis	ous to that - of buyer per	since at least 19 ception and extra	77. No prior sales of t ctions from the market	sale). Had be he sold tplace comp	
Effective Date of Data So Analysis of prior sale or to owned previous back to comps within one year in appraiser's database	transfer history of the control of the sale dates as specifically a	ovated/restored so listed. Adjustm ddressed for the	ubsequent ents were subject on	ly. Owned by own made based on t the following bas	ners previ the basis sis: GLAA	ous to that - of buyer pero G (gross livir	since at least 19 ception and extra ng area heated a	77. No prior sales of t ctions from the market above graded	sale). Had be he sold tplace comp de): \$45sf	
Effective Date of Data So Analysis of prior sale or I owned previous back to comps within one year in appraiser's database (large GLA); Bathroom	transfer history of the country of the sale dates as specifically as: \$10,000 for Fu	ovated/restored solution listed. Adjustm ddressed for the Bath; Garage a	ubsequent ents were subject on t \$5,000 p	ly. Owned by own made based on t the following bas er bay; Working f	ners previ the basis sis: GLAA ireplace:	ous to that - of buyer pero G (gross livin \$5,000. Mini	since at least 19 ception and extra ng area heated a mal lot size adju	77. No prior sales of t ctions from the market and finished above grad struent as all were sing	sale). Had be he sold tplace comp de): \$45sf gle family w/	
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Residential Appraisal Report

mu S	Trestactital Apprai	our report
	(ALSO SEE COMMENT ADDENDUM PAGES)	
	NOTE ON ADJUSTMENTS TO COMPS: Comparable property sales (comparable property sales)	omps) are adjusted for their features or amenities that differ from those
	of the subject. Generally accepted guidelines for adjustments that are a	applied to a comp, expressed as a percentage of the comp's sale price
	include: 10% for a grid line adjustment, 25% for an adjustment to GLA (g	ross living area above grade), 15% for net adjustments (all adjustments
	added together) and 25% for gross adjustments (all adjustments added to	
	recommended Net and Gross adjustment and some exceeded line iten	
	and the state of t	if adjustment for GLA. This is common in appraisal practice and not
	considered as adverse.	11 - 22 - 24 - 24 - 24 - 24 - 24 - 24 -
	"Highest and Best Use" of property is as improved - single family reside	
	the capital invested. "Highest and best use of a site is the perfect improve	ment that can be constructed on the site which will produce the maximun
	rate of return on the capital invested." NOTE: Property is being apprais	sed as a SFR in it's entirety and not with any future anticipation of a land
	division. There is nothing obvious or in place with the town for any action	on to further divide the property and it is not known if this would even be
		acreage. It would allow for further expansion of footprint (already
	considered somewhat of an overimprovement) or placement of addition	
2	Subject site is legal non-conforming and any further division may not be	
COMMENTS	out of the to logar non-comorning and any farther division may not be	c possible.
Ξ	NOTE ON ACCECCED VALUE. The value existent basels is significant	h. Ia
⋛	NOTE ON ASSESSED VALUE: The value opinion herein is significant	
$\ddot{\mathbf{c}}$	appraisal are two different processes; an assessed value is the result of	
#	the purpose of levying taxes equitably, while a market value appraisal i	
Ž	property as if it were on the market on a specific date by comparing it to	o recent sales of properties as similar as possible to the subject. It is
2	unknown when the town originally assessed the subject and what cond	lition it was in at that time, when or how the property may have been
둙	reassessed (or whether anyone from the town personally inspected the	interior and exterior of the subject at the time of any subsequent
ADDITIONAL	reassessment), or how the town developed its formulae for assessments	of land and of buildings, including its depreciation ratio. Generally, a tax
٩	assessment is not considered an accurate indication of current market	
	\$2,576,000Land \$1,389,600Total of \$3,965,600	
	\$599,900	
	Statistical market analysis of all waterfront SFR's in Kittery with a sales p	
	and declined by less than .01%	inde of \$300,000 of higher tose by about 270 for the Average Sales Frice
	and declined by less than .01%	
	No employee, director, officer or agent of the lender, or any other third p	
	on behalf of the client has influenced or attempted to influence the deve	lopment, reporting, result or review of this assignment through coercion
	extortion, collusion, compensation, instruction, inducement, intimidation	, bribery or in any other manner. I have not been contacted by anyone
	other than the current owner and the intended user as identified on the	e first page of the report, borrower, or designated contact to make an
	appointment to enter the property.	
	COST APPROACH TO	VALUE (if annicable)
	Support for the opinion of site value (summary of comparable land sales or other methods)	
	subject in the past 3 years per MLS. Only waterfront sale: MLS#1250887 - 4 T	
	\$1,100,000, having 1.85 acres with 210' of creek frontage on Spruce Creek - ha	is access to open ocean under the bridge, sold for \$950,000 on 7/1/2016.
Ŧ	See the Current Assessment as well as the prior Assessment.	ODINION OF CITE VALUE
PPROACH	ESTIMATED REPRODUCTION OR REPLACEMENT COST NEW	OPINION OF SITE VALUE =\$ N/A
8	Source of cost data	Dwelling 6,730 Sq. Ft. @ \$ =\$
4	Quality rating from cost service Effective date of cost data	Bsmt. 576 Sq. Ft. @ \$ =\$
ā	Comments on Cost Approach (gross living area calculations, depreciation, etc.)	
2	This approach was considered but was not developed due to	Garage/Carport Sq. Ft. @ \$ =\$
COST	the advanced age of the dwelling, with updating/restoration,	Total Estimate of Cost-new =\$
\mathbf{g}	and the resulting difficulty in accurately estimating all forms of	Less Physical Functional External
	accrued physical depreciation impacting the structure, along	Depreciation =\$ (
	with the lack of recent sales of similar lots in the area within the	Depreciated Cost of Improvements =\$
	past year.	"As-is" Value of Site Improvements =\$
	Distance between subject and comparables is "as crow flies".	7.0 10 Value of one improvements
		Indicated Value By Cost Approach =\$ N/A
	Estimated Remaining Economic Life (HUD and VA only) Years INCOME APPROACH TO	
빝		
INCOME	Estimated Monthly Market Rent \$ X Gross Multiplier	=\$ Indicated Value by Income Approach
읮	Summary of Income Approach (including support for market rent and GRM)	
	PROJECT INFORMATION	
	Is the developer/builder in control of the Homeowner's Association (HOA)?	X No Unit type(s) Detached Attached
	Provide the following information for PUDs ONLY if the developer/builder is in control of	of the HOA and the subject property is an attached dwelling unit.
	Legal Name of Project	
7		number of units sold
9		source(s)
4	Was the project created by the conversion of existing building(s) into a PUD? Yes	
Ξ	Does the project contain any multi-dwelling units? Yes No Data source.	The fired date of conversion.
6		le. If No. describe the status of completion
马	Are the units, common elements, and recreation facilities complete? Yes N	lo If No, describe the status of completion.
=		
PUD INFORMATION		V I
Δ.	Are the common elements leased to or by the Homeowner's Association? Yes	X No If Yes, describe the rental terms and options.
	Describe common elements and recreational facilities. Tennis Court and com	munity beach. Subject has its own private sandy beach.

C M APPRAISALS LLC EXTRA COMPARABLES 4-5-6

File No. 20-9851 Case No. Colleran

Owner Twenty-Two Captains Way LLC

Property Address 22 Captains Way

City Kittery Point County York State ME Zip Code 03905-5306

Client Kevin Colleran Address 22 Captains Way, Kittery Point, ME 03905

	FEATURE	S	SUBJECT	COMPARABLE	SALE# 4		COMPAR	RABLE S	ALE# 5	C	OMPAR	ABLE SA	ALE#	6
	Address 22 Ca			4 Wheelho	O' TELET II	+	JOINT 7 II	VIDEL O	VILL II	- ŭ	Olvii 7 ii c	NDEL OF	16.6.11	<u> </u>
	Kittery Point,					6								
	Proximity to Subject		,0000	0.15 m										
FEED 188		s	N/A	\$				\$				\$		
9000			0.00 sq. ft.		sq. ft.	S			q. ft.	\$		***************************************	q. ft.	W. 13
10000	Data Source(s)	<u> </u>	541 K	MLS#1443270/O	The state of the s				1					
10000	Verification Source(s)			Public Recor										
100000	VALUE ADJUSTMENTS	DE	SCRIPTION	DESCRIPTION	+(-) \$ Adjustme	nt DE	SCRIPT	ION	+(-) \$ Adjustment	DE	SCRIPT	ION	+(-) \$ Adjus	stmen
B388-	Sale or Financing			Conventional										
SSS -	Concessions			None noted										
E00002	Date of Sale/Time			04/01/2020			<i>3</i> 1							
-	Location	WtrFr	rt;Gerrish Island	Wtrfrt;Gerrish Island	d									
	Leasehold/Fee Simple	Fe	e Simple	Fee Simple										
	Site		5.50 ac	1.05 ac	+50,00	00	ST CONTRACTOR							
	View	Benefic	cial, water, pastoral	Beneficial, water,pastoral	ı									
	Design (Style)	(Colonial	Cape		0								
	Quality of Construction		Good	Good		0								
	Actual Age	130y	rs/Renov'd	25 yrs		0								
	Condition	Мо	stly Good	Equal										
	Above Grade	Total	Bdrms. Baths	Total Bdrms. Baths			Bdrms.	Baths		Total	Bdrms.	Baths		
	Room Count	15	6-8 5F2P	9 3 3.00		_								
	Gross Living Area	-	730 sq. ft.					sq. ft.				sq. ft.		
	Basement & Finished	Part	ial,Crwlspc	Full	-3,00	10								
53500F	Rooms Below Grade		0											
200000	Functional Utility	-	Standard	Standard										
<u>Ø</u>	Heating/Cooling		/A/Central	FHW-BB/None		:5								
إ ي	Energy Efficient Items		lo Solar	No Special EEI										
₹.	Garage/Carport		ar Gar. Det.	3 Car Gar	-5,00	10								
₹.	Porch/Patio/Deck		h,Deck,Patio	Porch,Deck		0								
콯.	Fireplaces (8)		orative Only	2 Fireplaces	-10,00					_				
8	Other: BoatHouse,		Hs,Pier/Dock	None	+8,00	10								
E .	Other: CommenElements	Sh.Be	each,TennisCrt		100 750									
₫	Net Adjustment (Total)			X + -	\$ 183,750		+ -		\$	-	+ -	estados remación	\$	
5	Adjusted Sale Price		14 (15) (10)	Net Adj: 19%	\$ 1,152,750	- A USS - ST 1023	\dj: 0%	10/	\$	Contract to approx	dj: 0%		s	
SALES COMPARISON ANALYSIS	of Comparables			Gross Adj : 23%	3 1,152,750	JGross	s Auj. U	170	Ф	Gios	s Adj: 0	170	j.	
Щ-	Papart the regults of the r	rocoarch	and analysis of	the price cale or transfer history of the cubi			norty an	d compo	rable cales					
₹ 1	ITEM	esealul		BJECT BJECT	COMPARABLE S		oject property and comparable sales ALE # 4 COMPARABLE SALE #			5 COMPARABLE SALE #			6	
888	Date of Prior Sale/Transfe	or		9// 04/18/2016	OOMI FIVIBLE	JI LL II		OOM	THE TOTAL OF THE TE		CON	II 74 ONDI	L ONLL #	
2000														
		Price of Prior Sale/Transfer \$4,300,000 // \$850,000												
	Data Source(s)	er			Public Re	cords								
	Data Source(s) Effective Date of Data Sou		Public	Records 11/2020	Public Re 04/01/2	_								
		urce(s)	Public 04/0	Records 11/2020	04/01/2	020	m of Pa	age 3.	1.44					
	Effective Date of Data Sou	urce(s) ransfer h	Public 04/0 history of the sub	Records 11/2020 eject property and comp	04/01/2	020	m of Pa	age 3.						
	Effective Date of Data Sou Analysis of prior sale or tra	urce(s) ransfer h ompari	Public 04/0 history of the sub ison Approac	Records 01/2020 eject property and comp h:	04/01/2 parable sales Se	020 ee botto			n count, bedroo	m cou	ınt and	bath co	ount, along	with
	Effective Date of Data Sou Analysis of prior sale or tra Summary of Sales Co	urce(s) ransfer h ompari	Public 04/0 history of the sub ison Approac eing direct wa	Records 11/2020 iject property and comp h: atter frontage owned	04/01/2 parable sales Se d and for having	020 ee botto the mo	ost simil	lar roon						
	Effective Date of Data Sou Analysis of prior sale or tra Summary of Sales Co Comp #1 was selected	urce(s) ransfer h ompari ed for be	Public 04/0 istory of the sub ison Approac eing direct wa Gerrish Island	Records 11/2020 11/202	04/01/2 parable sales Se d and for having ery Point water	020 ee botto the mo	ost simil was the	lar roon	t sale but the ar	nalysis	of the	market	indicates	there
	Effective Date of Data Sou Analysis of prior sale or tra Summary of Sales Co Comp #1 was selected other similarities - it was	urce(s) ransfer h ompari ed for be ras off (n in the	Public 04/0 history of the sub- ison Approach eing direct wa Gerrish Island e Average and	Records 11/2020 iject property and comp h: ater frontage owned but still part of Kitte I the Median Sales	04/01/2 parable sales Se d and for having ery Point water Prices from pre	020 ee botto the mo	ost simil was the	lar roon	t sale but the ar	nalysis	of the	market	indicates	there
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	Effective Date of Data Sou Analysis of prior sale or tra Summary of Sales Cc Comp #1 was selected other similarities - it was is very little fluctuation and Gross adjusting of Comp #2 was selected similar community arm	urce(s) ransfer h comparied for be ras off (n in the of all o d for be menities	Public 04/0 istory of the sub ison Approaci eing direct wa Gerrish Island Average and of the sales co eing part of the s.	Records 11/2020 iject property and comp h: ater frontage owned but still part of Kitte f the Median Sales omparables - most e same community	04/01/2 parable sales Se d and for having ery Point water Prices from pri emphasis. as the Subject,	the motor of the most si	ost simil was the year - n	lar roon e oldes o adjus	t sale but the ar stment necessa e with similar pri	nalysis ry. Th vate s	of the is sale etting a	market require	indicates d the leas	there t Ne mos
	Effective Date of Data Sou Analysis of prior sale or tra Summary of Sales Cc Comp #1 was selected other similarities - it was is very little fluctuation and Gross adjusting of Comp #2 was selected similar community am Comp #3 is from Gern	urce(s) ransfer h comparied for be ras off (n in the of all o d for be menitie rish Isla	Public 04/0 iistory of the sub ison Approaci eing direct wa Gerrish Island a Average and of the sales co eing part of the s. and and has s	Records 11/2020 iject property and comp h: ater frontage owned but still part of Kitte f the Median Sales omparables - most e same community some similar amen	04/01/2 parable sales Se d and for having ery Point water Prices from pri emphasis. as the Subject,	the motor of the most si	ost simil was the year - n	lar roon e oldes o adjus	t sale but the ar stment necessa e with similar pri	nalysis ry. Th vate s	of the is sale etting a	market require	indicates d the leas	there t Ne mos
	Effective Date of Data Sou Analysis of prior sale or tra Summary of Sales Co Comp #1 was selected other similarities - it was is very little fluctuation and Gross adjusting of Comp #2 was selected Similar community am Comp #3 is from Gerr with views of the ocea	urce(s) ransfer h omparied for be ras off (n in the of all o d for be menitie- rish Isla an fron	Public 04/0 istory of the sub ison Approace eing direct was Gerrish Island a Average and of the sales co eing part of the s. and and has s m most of the	Records pl/2020 pject property and comp h: atter frontage owned but still part of Kitte If the Median Sales omparables - most e same community some similar amen rooms.	04/01/2 parable sales Se d and for having ery Point waterl Prices from pri emphasis. as the Subject, ities to the subject	ee botto g the mo front. It evious y most si ject. It h	ost simil was the year - no imilar in had rec	lar roon e oldes o adjus lot size	t sale but the are stment necessale with similar pri een totally reno	nalysis ry. Th vate s vated	of the is sale etting a and ha	market require and for h	indicates d the leas naving the	there t Ne mos
	Effective Date of Data Sou Analysis of prior sale or tra Summary of Sales Co Comp #1 was selected other similarities - it was is very little fluctuation and Gross adjusting of Comp #2 was selected similar community am Comp #3 is from Gerr with views of the ocea Summary of Sales Compa	urce(s) ransfer h ompari ed for be ras off (n in the of all o d for be menities rish Isla an fron arison A	Public 04/0 istory of the sub ison Approace eing direct was Gerrish Island a Average and of the sales co eing part of the s. and and has s m most of the pproach Cor	Records pl/2020 pject property and comp h: atter frontage owned but still part of Kitte If the Median Sales omparables - most e same community some similar amen rooms. mp #4 is closest i	04/01/2 parable sales Se d and for having ery Point water Prices from pri emphasis as the Subject, ities to the subject in proximity to	most si	ost simil was the year - n imilar in had rec	lar roon e oldes o adjus lot size ently be	t sale but the are stment necessale with similar pri een totally reno according to t	nalysis ry. Th vate s vated	of the his sale etting a and ha	market require and for has direct	indicates and the least aving the tocean actions as ML	there it Ne mos
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C M APPRAISALS LLC COMMENT ADDENDUM

File No. 20-9851 Case No. Colleran

Borrower N/A						
Property Address 22 C	aptains Way					
City Kittery Point	County	York	State	ME	Zip Code	03905-5306
Lender/Client	Kevin Colleran	Address 22 Ca	aptains Way, Ki	ttery Point, MI	€ 03905	

This report, intended to comply with Uniform Standards of Professional Appraisal Practice (USPAP), summarizes data, reasoning and analysis used in the appraisal process to develop the opinion of value. Supporting documentation not included in the report is retained in appraiser's file. The depth of discussion in the report is specific to the client's needs and for the intended use stated in the report. The intended user is the client; no additional users are identified herein. The appraiser is not responsible for unauthorized use of the report.

The definition of value used in this Appraisal Report, is Fair Market Value. According to IRS Regulation, which is also included in the Dictionary of Real Estate Appraisal, Fifth Edition, published by the Appraisal Institute (Chicago: Appraisal Institute, 2010) Fair Market Value (FMV) is defined as:

"The price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.

However, at any time there is a range of prices at which it could sell. In the opinion of this appraiser, the value arrived at is the most likely price within that range. An appraisal of the same subject, done by another appraiser following the same process, would likely develop a different though similar opinion of value.

The purpose of this appraisal is to develop an opinion of the fair market value of the subject in fee simple interest as of the Effective Date of April 1, 2020 to establish a value for subject property. The intended use is: property owner is seeking reduction in the level of taxation from town of Kittery as of April 1, 2020. The scope of the appraisal includes inspecting the subject and taking sufficient photos to adequately characterize it, inspecting the neighborhood to determine its characteristics, inspecting the comparable sales (from the street, previous appraisal files, or Google view), reviewing market conditions, gathering, verifying and analyzing information from public records, multiple listing services and other identified sources, and reporting the conclusions such that the results can be clearly understood by the client and are not misleading.

NEIGHBORHOOD: The town of Kittery includes two distinct communities, split by Spruce Creek: Kittery (03904), the western part of town abutting Eliot, and the subject's neighborhood, Kittery Point (03905), the eastern part abutting York. In this less-densely populated area, the subject's 'immediate' neighborhood is considered to be the area within a one and one-half mile radius of the subject (Gerrish Island). It consists primarily of wood frame owner occupied single family dwellings of various ages and styles, most with average to good maintenance. It has average proximity to employment, schools, shopping, medical facilities and municipal services and to the metropolitan Portsmouth, NH, and is close to town and state parks, beaches, the Piscataqua River and the Atlantic Ocean. It has average transportation access to distant points via Routes 103 and 1 to Interstate 95. There are a few small retail and service businesses along Route 103 and more in the town center as well as the Portsmouth Naval Shipyard being considered as Industrial -- all market accepted, not adverse.

SITE: Highest and best use of the site is as improved: single family residential. Other uses may be physically possible, financially feasible and/or legally permitted, but there is little demand in this area for any use other than single family residential, making it the maximally productive use. The site is in the town's Rural Conservation zone, and is not in a Special Flood Hazard Area but may be within 250' of a flood hazard zone. The site is mostly level, rising gently from the road, with the improvements lightly crowned, then sloping downward further to the water front and having actual owned sandy beach frontage as well as shared by deeded community rights. Due to its insufficient road frontage it is considered a legal non-conforming lot (if destroyed, the dwelling may be rebuilt on its existing footprint in conformance with the most current town code) and it is connected to town water and has a private well and private septic system, all common in this area, not adverse. The yard is recently professionally landscaped with extensive planting, pathways, lawn and mature growth (selectively thinned), irrigation system. There is a boat house at the creek's edge and a pier. At the river's edge is a bath house (not entered on DOI) and a sandy, private beach. A two-car garage is detached. A 1,000 gallon propane tank is buried in the back/side yard. A new water line needed to be installed/buried as the previous sytem was only 18" below ground level. A pier/dock system has been built - all approved by town. A barbeque/entertainment area has been built off the exterior rear/side yard with patios. NOTE: Subject still has the old septic line - owner indicates the "interior home flooding is as a result of septic clogs (needs replacement)." There were areas noted on property where water has collected due to faulty landscaping issues,

HIGHEST AND BEST USE: Highest and best use is the reasonably probable and legal use of vacant land or an improved property that is physically possible, appropriately supported, financially feasible, and that results in the highest value.

Four tests to determine highest and best use were applied:

- 1. Legally Permitted
- 2. Physically Possible
- 3. Economically feasible
- 4. Most profitable
- 1) In the case of the subject, residential use is one of the legally permitted uses in the subject's zone.
- 2) The current improvement's footprint shows that there is a building envelope sufficient to make it physically possible on the legal nonconforming lot.

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 N/A

 Property Address
 22 Captains Way

 City
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 State
 ME
 Zip Code
 03905-5306

 Lender/Client
 Kevin Colleran
 Address
 22 Captains Way, Kittery Point, ME 03905

3 and 4) Market conditions for Single Family Residential are strong and the outlook for continued demand is positive. The predominant use in the subject's neighborhood is residential and there is minimal market evidence showing significant demand for any other use. Furthermore, the typical buyer in the subject's market continues the current use with little to no modifications and demolition for another use is extremely rare. This shows that single family use has value commensurate with its cost and is therefore financially feasible and most profitable.

Based on the results of the four tests, the highest and best use of the subject's site as-improved and as vacant has been determined to be the subject's current use (as of the effective date) of single family residential. The use of the subject's site reflected in this appraisal report is residential.

IMPROVEMENT: See photos and floorplans of the renovated improvements. Work on the improvements (both interior and exterior) has been completed and subject was functional on the DOI. It is an extraordinary assumption that subject, as seen on August 14, 2020, was in the same or similar condition as of April 1, 2020. Previous owner had replaced old HVAC systems with new HVAC systems - heat is two zones for first and second floor as well as five mini-split units. Per owner, all bathrooms have heated floors. Electric is 400 AMP's with underground service. House has a 17KW back up generator as well as security, fire and heat alarms. Countertops in Kitchen and Pantry are marble and oak flooring throughout. Careful attention was made in selecting/or custom building trim to match the existing molding/trimwork throughout. Basement is partial, has the heating plant and mechanicals - - and there is a bulkhead to the said. Per Owner regarding Significant Needed Repairs: "flooded basement during rain storms; water damage to major systems including HVAC resulting from basement flooding; interior home flooding as a result of septic clogs (septic system needs replacement); interior water damage issues in some ceiling/walls due to external and internal roof leaks; 'critters' in the walls; and other typical maintenance issues related to 1890's home". Owner also indicated that the fireplaces are decorative only - not used/usable.

COST APPROACH: This approach was considered but was not developed due to the advanced age of the dwelling, extensive remodeling/restoration to main structure, and the resulting difficulty in accurately estimating all forms of accrued physical depreciation impacting the structures, along with the lack of recent sales of similar lots of this size and having access to open ocean in the area within the past 4 years.

SALES COMPARISON: Criteria typically used in the search for comps include: 1) similar design, age, functional utility and GLA, 2) in the same town, within a mile of the subject, and 3) sold in the past six months. Due to the lack of recent sales of similar properties within the above parameters, the search was expanded to dwellings of other styles, ages and sizes, to beyond 1 mile but in neighborhoods and settings deemed to be most similar in setting/siting and well beyond six months -- typical in this area and this market with few recent sales of similar unique properties, not considered adverse. Adjustments derived through analysis of general data from market extraction were applied as follows: GLA @ 45/sq.ft. (large GLA), bathrooms @ \$10k (numerous baths), garages @ \$5k/space, working fireplaces @ \$5k. Adjustments for differences in construction quality were based on the Marshall & Swift Residential Cost Handbook modified for the open market. No adjustments were applied for age, as older dwellings would most likely have been updated/remodeled over the years, it isn't possible to determine the effective ages of the comps, and any differences will show up in condition. And, this is based on previous appraisal inspections of some of the sales and/or photos provided through our MLS system showing the interiors of the sales comparables. Adjustments for differences in condition were the costs as perceived by the market to cure those differences and *not necessarily dollar for dollar*.

The condition of the subject in the grid is listed as "Mostly Good". Because the foundation and basement are original as well as the frame and various componants to the improvements, the condition could not be stated as Good or Very Good.

INCOME APPROACH: This approach was considered but not developed, as single family dwellings in this area are not typically purchased for income purposes.

FINAL RECONCILIATION: Factors which tend to influence market value were carefully considered. Due to the availability of supportive market data, the value indicated by the sales comparison approach was adopted as the final opinion of value, as it most closely reflects the actions of the general public in the open market. The income approach was not developed, as detached single family dwellings in this area are not typically purchased for income purposes, rendering this approach irrelevant. Therefore, based on what had sold, it is this appraiser's opinion that as of April 1, 2020 the date of inspection, the subject property has a market value of TWO MILLION SIX HUNDRED THOUSAND (\$2,600,000.00) DOLLARS in 'as-is/as-seen' condition.

APPRAISAL DEVELOPMENT AND REPORTING PROCESS

This report, intended to comply with Uniform Standards of Professional Appraisal Practice (USPAP) for a summary report, summarizes data, reasoning and analysis used in the appraisal process to develop the opinion of value. Supporting documentation not provided in the report is retained in the appraiser's file. The depth of discussion in the report is specific to the needs of the client and for the intended use stated in the report. *The intended user is the client; no additional intended users are identified by the appraiser.* The intended use is subject to the scope of work, purpose of the appraisal, reporting requirements of this report form, and definition of

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 Lender/Client
 Kevin Colleran
 Address
 22 Captains Way, Kittery Point, ME 03905

market value. The appraiser is not responsible for unauthorized use of this report.

The opinion of market value was developed as if the subject were available for sale in the open market as of the date of inspection. The definition of market value in this report is from the Uniform Standards of Professional Appraisal Practice, which includes allowing a reasonable time for exposure in the open market. The subject could have been expected to have sold for the appraised value as of the DOI, had it been given a reasonable exposure time of up to 90 days.

Appraiser personally inspected the interior and exterior of the subject and the exterior (from the street) of all comps in this report. Appraiser's GLA for the subject does not agree with the town's, as a tax assessor and an appraiser may use different standards for measuring living space under a sloping roof. **Subject's exterior was measured with a handheld laser device for the exterior first floor only.** The GLA of the comps may not be exact and are used only as a guide in the adjustment process, as the appraiser cannot measure the comps and relies on public records, other appraisers, and/or multiple listing services for that information.

Digital subject photos supplied, taken on the date of inspection, have not been altered in any way. This report has a digital signature with security features and is transmitted electronically to the client; the digital signature has the same authenticity as an original ink signature on a paper copy. However, computer software may allow manipulation of the report beyond appraiser's control. The client, its successors or assigns, and any legal entity having jurisdiction over the appraiser are reminded that, per USPAP, the appraiser's work file retains a copy of the final report as transmitted to the client; that copy evidences the appraiser's analysis, conclusions and opinion of market value. The appraiser bears no responsibility in any transaction that involves a manipulated report.

APPRAISER COMPETENCY: In accordance with the competency provision of the Uniform Standards of Professional Appraisal Practice (USPAP), appraiser certifies that her education, experience and knowledge is sufficient to appraise the subject property.

Appraiser is not a home inspector or structural engineer. The term "inspection" herein is based on appraiser's casual walkthrough observation only. Any comment on the existence, construction, condition or adequacy of the roof, foundation, exterior or interior walls, floors, windows, doors, insulation, mechanical systems or any other construction matter is based on this casual observation; no detailed inspection was made. Anyone concerned about the existence, construction, condition or adequacy of any particular item should hire a construction expert for a detailed investigation.

Appraiser's casual walkthrough inspection detected no hazardous substances or environmental conditions. However, this appraiser is not an expert in identifying such substances or conditions, and did not inspect the subject's entire acreage in detail. The value opinion in this report assumes that the property is not affected by hazardous substances or conditions.

A market value appraisal report is the result of a prescribed process to develop an opinion of the price at which a subject would most likely sell in the open market as of a certain date, given reasonable market exposure. However, at any time there is a range of prices at which it could sell; in the opinion of the appraiser, the value arrived at is the most likely price within that range. An appraisal of the same subject, done by another appraiser following the same process, would likely develop a different though similar value.

As of March 11th, The World Health Organization (WHO) declared a pandemic due to the global outbreak of a novel coronavaris known as Covid-19.

The reader of this report is cautioned and reminded that the conclusions presented in this appraisal report apply only as of the effective date indicated in the report.

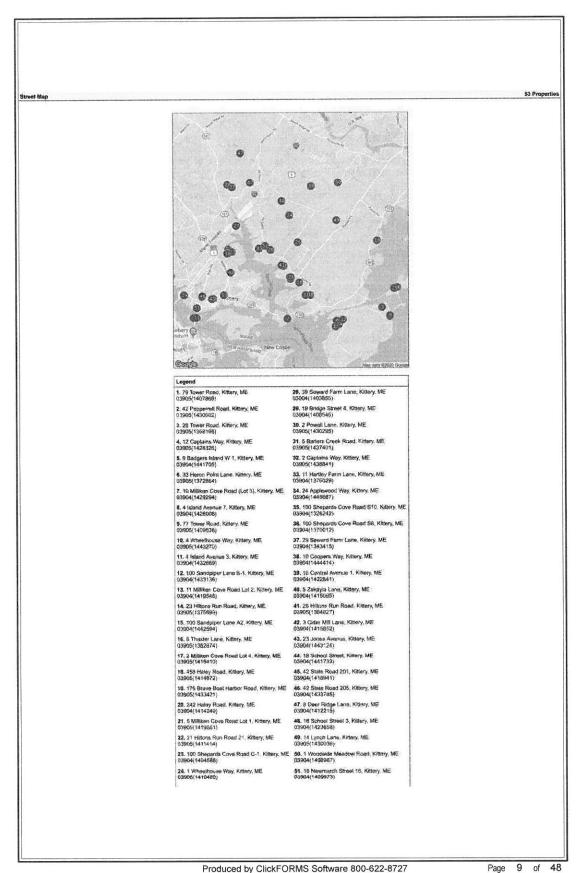
The appraiser makes no representation as to the effect on the subject property due to an unforeseen event in the world economy subsequent to the effective date of the appraisal. The pandemic has created substantial turmoil in various financial markets, It is not possible to determine the future impact of Covid-19 on local residential real estate markets.

Economic conditions are highly volatile and there is atypical uncertainty regarding short and long term effects on future economic conditions as a result of the Covid-19 pandemic event. The appraisal report is developed recognizing these conditions.

While the analysis is developed conscientiously, no warranty is made that the conclusions presented will in fact, be achieved. The value opinion contained in this appraisal is based on findings of an alaysis of market data available to the appraiser at the time of this assignment.

As of the effective date, the short and long-term impact on the market from the COVID-19 virus is unknown; however, it is reasonable to assume that current restrictions in market activity due to the virus will extend marketing times at least 60 days beyond the current levels. This assumption has been taken into consideration with regards to the estimate of reasonable exposure time. At this time, the appraiser assumes that there is a delay in market activity, but not a significant long-term shift in demand or supply which would result in a change in market prices. These are considered to be extraordinary assumptions which, if proven false, could impact the opinions and conclusions expressed herein

Borrower N/A 22 Captains Way Property Address ME Zip Code 03905-5306 York State City Kittery Point County Address 22 Captains Way, Kittery Point, ME 03905 Lender/Client Kevin Colleran



C M APPRAISALS LLC COMMUNITY MAP

File No. 20-9851 Case No. Colleran

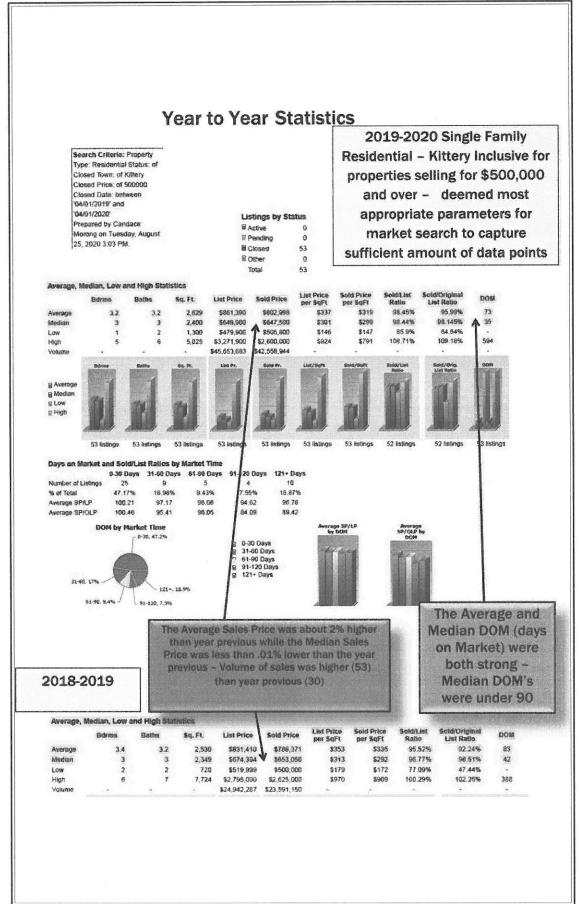
Borrower N/A Property Address 22 Captains Way State ME Zip Code 03905-5306
Address 22 Captains Way, Kittery Point, ME 03905 City Kittery Point York County Lender/Client Kevin Colleran 25. 43 Seapoint Road, Kittery, ME 52. 3 Hartley Farm Lane, Kittery, ME 03905(1416022) 03904(1401955) 26. Lot 6 Miller Road, Kittery, ME 53. 19 Whipple Road, Kittery, ME 03904(1375271) 03904(1428564) 27. 4 Cottage Way, Kittery, ME 03904(1411042)

 Borrower
 N/A

 Property Address
 22 Captains Way

 City Kittery Point
 County
 York
 State
 ME
 Zip Code
 03905-5306

 Lender/Client
 Kevin Colleran
 Address
 22 Captains Way, Kittery Point, ME 03905



File No. 20-9851 Case No. Colleran

N/A Borrower

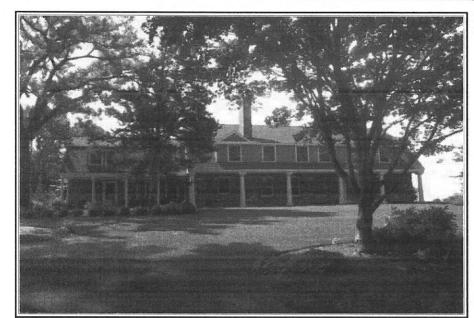
Property Address 22 Captains Way

City Kittery Point County

York Lender/Client Kevin Colleran

 K
 State
 ME
 Zip Code
 03905-5306

 Address
 22 Captains Way, Kittery Point, ME 03905



FRONT OF SUBJECT PROPERTY 22 Captains Way Kittery Point, ME 03905-5306



REAR OF SUBJECT PROPERTY



Produced by ClickFORMS Software 800-622-8727

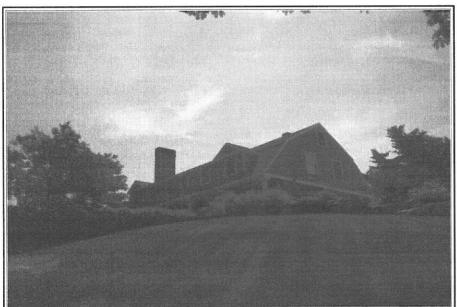
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 Borrower
 N/A

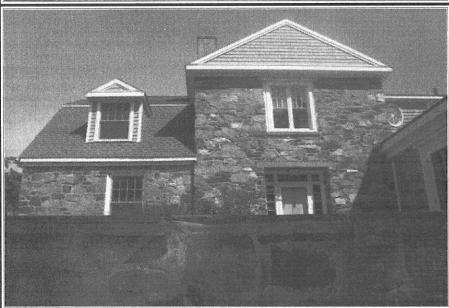
 Property Address
 22 Captains Way

 City Kittery Point
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 ME
 Zip Code
 03905-5306

 Lender/Client
 Kevin Colleran
 Address
 22 Captains Way, Kittery Point, ME 03905



FRONT OF SUBJECT PROPERTY 22 Captains Way Kittery Point, ME 03905-5306



REAR OF SUBJECT PROPERTY



STREET SCENE

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File No. 20-9851 Case No. Colleran

N/A Borrower

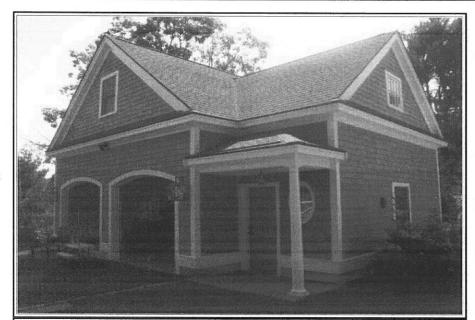
Property Address 22 Captains Way

City Kittery Point Lender/Client Kevin Colleran County

York

 State
 ME
 Zip Code
 03905-5306

 Address
 22 Captains Way, Kittery Point, ME 03905



Garage



Side of house



Additional Rear

Produced by ClickFORMS Software 800-622-8727

File No. 20-9851 Case No. Colleran

Borrower N/A

Property Address 2
City Kittery Point 22 Captains Way

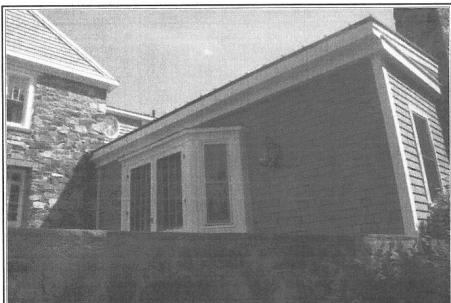
County

York

03905-5306

Lender/Client Kevin Colleran

Address 22 Captains Way, Kittery Point, ME 03905



Additional Rear



Side of House



Entertainment Patio

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File No. 20-9851 Case No. Colleran

Borrower N/A

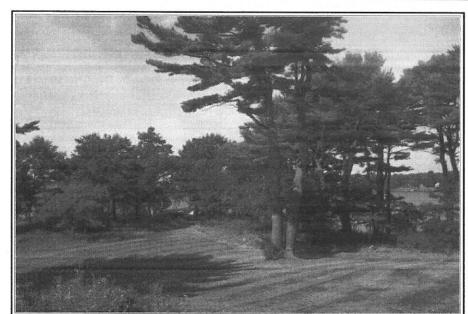
22 Captains Way

Property Address 2
City Kittery Point County

York Lender/Client Kevin Colleran

 K
 State
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 Zip Code
 03905-5306

 Address
 22 Captains Way, Kittery Point, ME 03905



Views



Views



Views

Produced by ClickFORMS Software 800-622-8727

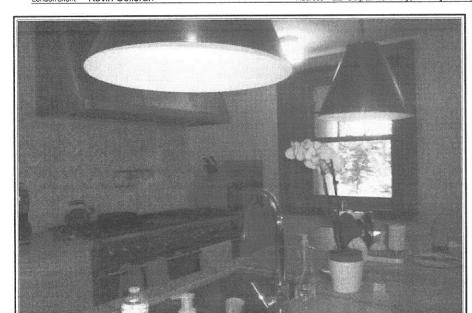
File No. 20-9851 Case No. Colleran

Borrower N/A

Property Address 22 Captains Way
City Kittery Point York County

 k
 State
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 Zip Code
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 Address
 22 Captains Way, Kittery Point, ME 03905
 Lender/Client Kevin Colleran



KITCHEN



KITCHEN DINING AREA



DINING ROOM

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File No. 20-9851 Case No. Colleran

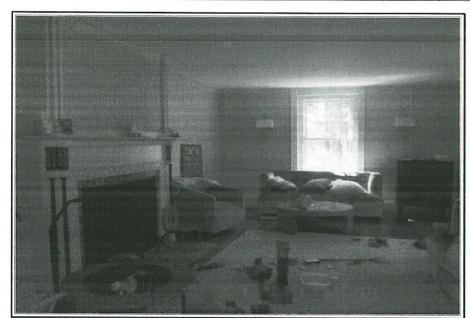
Borrower N/A

22 Captains Way Property Address

City Kittery Point
Lender/Client Kevin Colleran County York

 K
 State
 ME
 Zip Code
 03905-5306

 Address
 22 Captains Way, Kittery Point, ME 03905



ROOM



GREAT ROOM



BATH

Produced by ClickFORMS Software 800-622-8727

File No. 20-9851 Case No. Colleran

 Borrower
 N/A

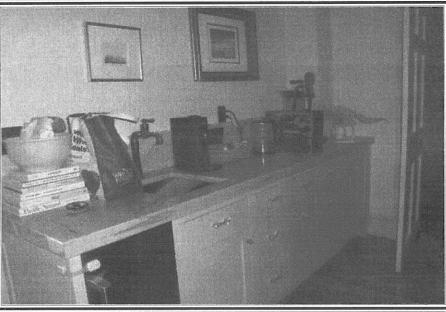
 Property Address
 22 Captains Way

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 Lender/Client
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LAUNDRY ROOM



PANTRY



ENCLOSED PORCH OFF KITCHEN

Produced by ClickFORMS Software 800-622-8727

File No. 20-9851 Case No. Colleran

N/A Borrower

22 Captains Way

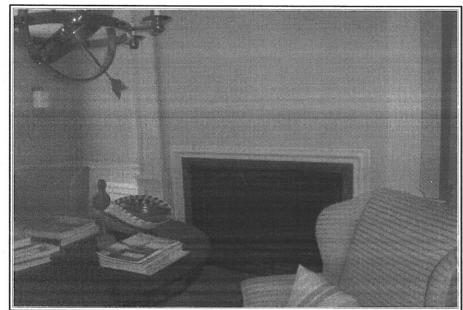
Property Address 2
City Kittery Point

Lender/Client Kevin Colleran

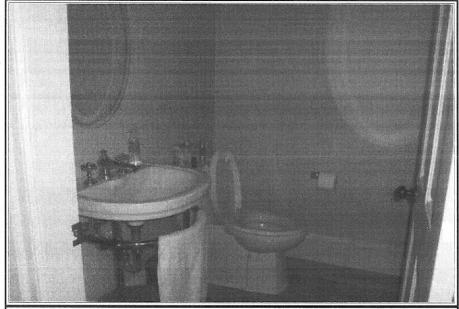
York

03905-5306

State ME Zip Code C Address 22 Captains Way, Kittery Point, ME 03905



CENTER FOYER



BATHROOM



VIEWS FROM INTERIOR

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File No. 20-9851 Case No. Colleran

Borrower N/A

Property Address 22 Captains Way
City Kittery Point State ME Zip Code C Address 22 Captains Way, Kittery Point, ME 03905 York 03905-5306 County

Lender/Client Kevin Colleran



BEDROOM



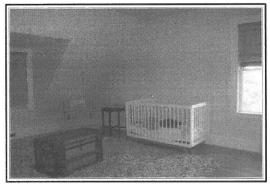
BEDROOM



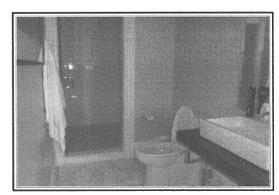
BEDROOM



VIEWS FROM BEDROOM



BEDROOM



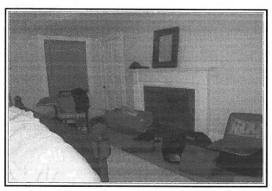
BATHROOM

File No. 20-9851 Case No. Colleran

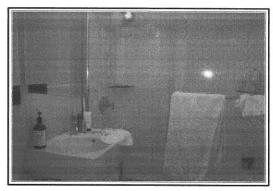
Borrower N/A

Property Address 22 Captains Way

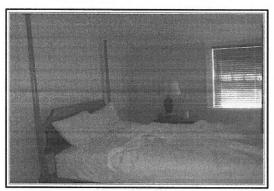
State ME Zip Code 03905-5306
Address 22 Captains Way, Kittery Point, ME 03905 City Kittery Point
Lender/Client Kevin Colleran York County



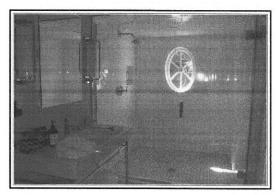
BEDROOM



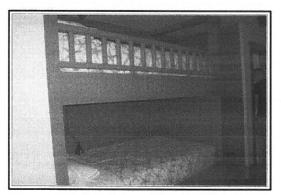
BATHROOM



BEDROOM



BATHROOM



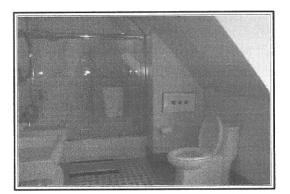
BUNK ROOM



BEDROOM

File No. 20-9851 Case No. Colleran

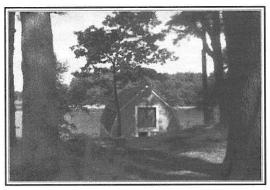
Borrower N/A								
Property Address 22 Captains Wa	У		West Miles Wiles - Dis					
City Kittery Point	County	York	State	ME	Zip Code	03905-5306		
Lender/Client Kevin Colleran Address 22 Captains Way, Kittery Point, ME 03905								



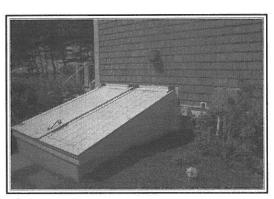
BATHROOM



COVERED PORCH - FRONT



BOATHOUSE



BULKHEAD TO PARTIAL BASEMENT



BEACHFRONT AND BEACH HOUSE



LANDSCAPING AND FRONT OF GARAGE

C M APPRAISALS LLC Problem Areas

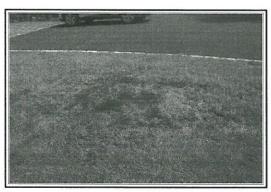
File No. 20-9851 Case No. Colleran

Borrower N/A

Property Address 22 Captains Way

City Kittery Point County York State ME Zip Code 03905-5306

Lender/Client Kevin Colleran Address 22 Captains Way, Kittery Point, ME 03905



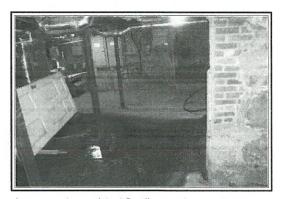
Area prone to consistant minor flooding - wet areas



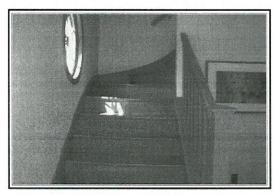
Basement - prone to consistant flooding - wet areas



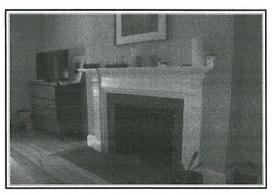
Area prone to consistant flooding - wet areas



Area prone to consistant flooding - wet areas



Settlement issues - typical for construction of this vintage



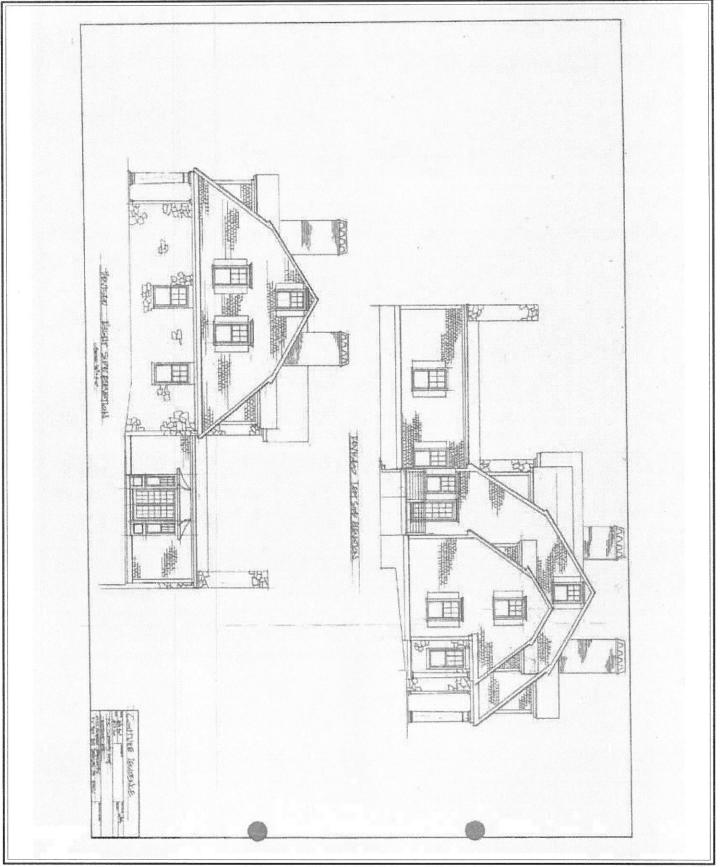
Fireplaces represent safety issues - decorative mantels only

Borrower N/A

Property Address 22 Captains Way

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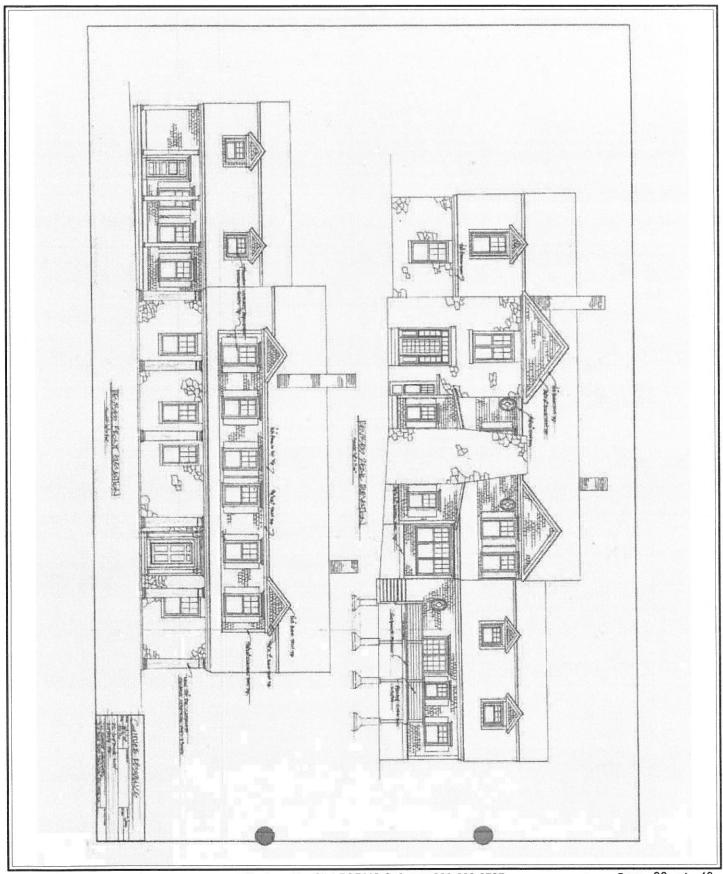


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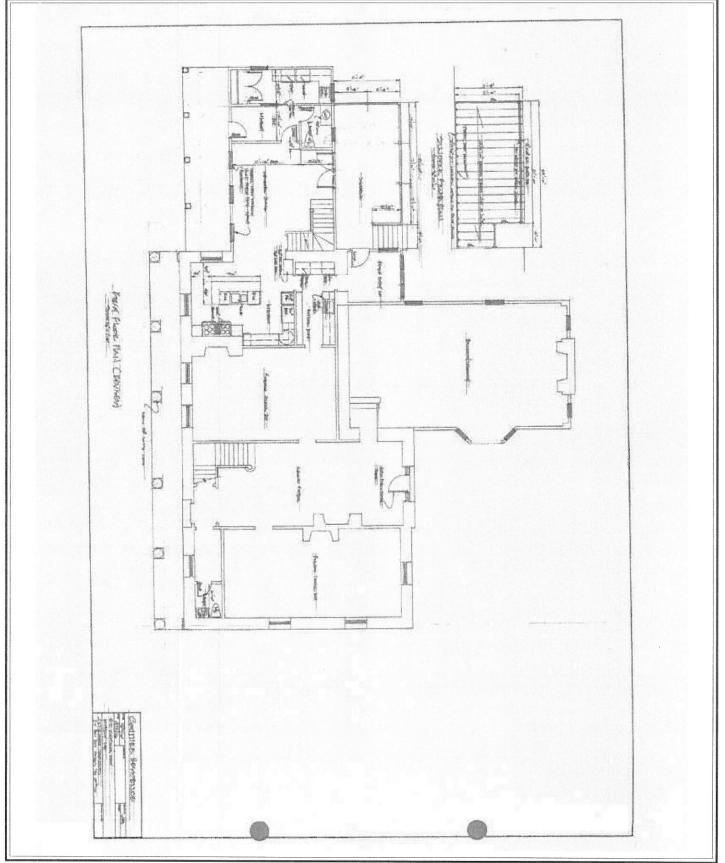


Borrower N/A

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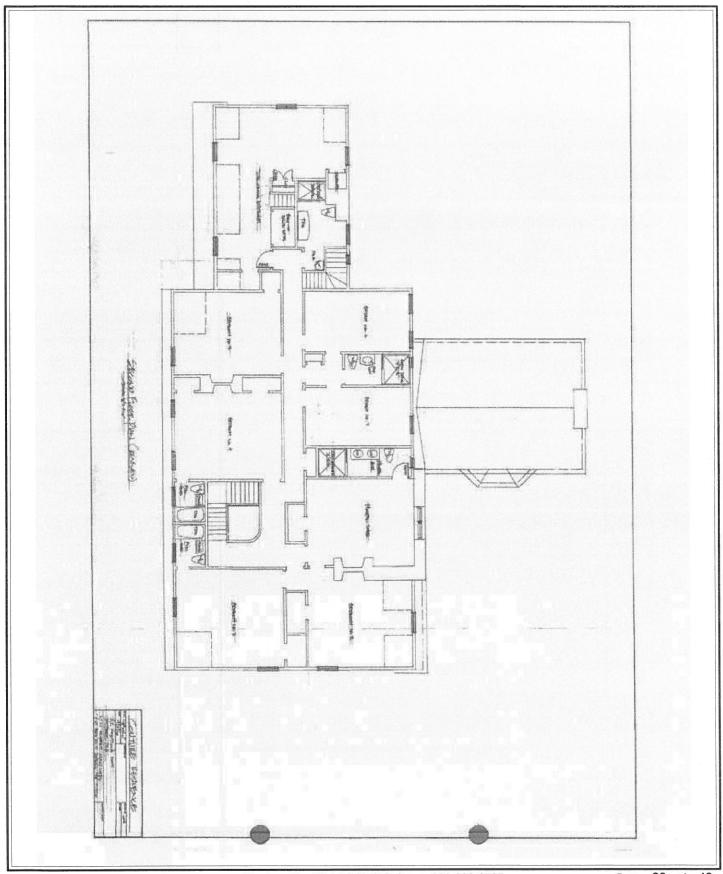


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Lender/Client Kevin Colleran Address 22 Captains Way, Kittery Point, ME 03905



C M APPRAISALS LLC SURVEY MAP ADDENDUM

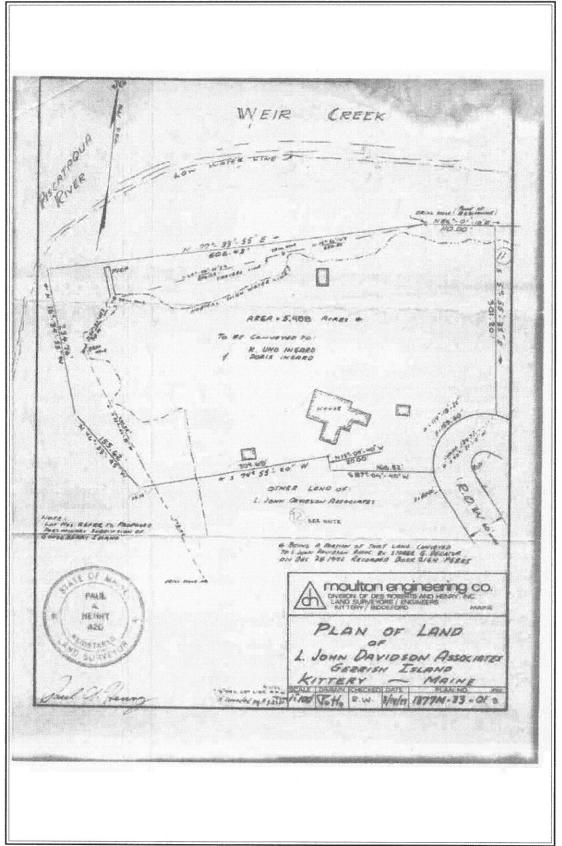
File No. 20-9851 Case No. Colleran

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 Property Address
 22 Captains Way

 City Kittery Point
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 Lender/Client
 Kevin Colleran
 Address
 22 Captains Way, Kittery Point, ME 03905



Borrower N/A

Property Address 22 Captains Way

City Kittery PointCountyYorkStateMEZip Code03905-5306Lender/ClientKevin ColleranAddress22 Captains Way, Kittery Point, ME 03905

Legend Parcels Roads 238 Feet Town of Kittery, Maine The internation has been complet from various public and private sources. While every attempt his been miste to provide accounts information, neither the inemsteality nor the service has purrantee the accounts of information architect french pressup on 16/3/2016

C M APPRAISALS LLC FLOOD MAP ADDENDUM

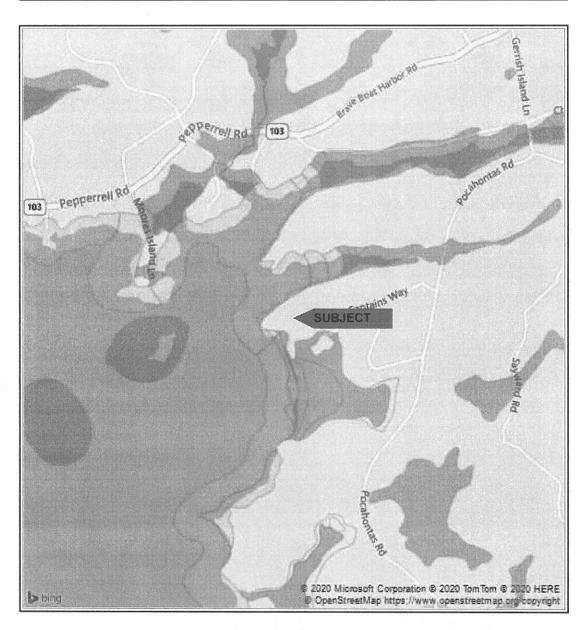
File No. 20-9851 Case No. Colleran

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 Property Address
 22 Captains Way

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 Zip Code
 03905-5306

 Lender/Client
 Kevin Colleran
 Address
 22 Captains Way, Kittery Point, ME 03905



Floo	od Map Legends
Floor	d Zones
	Areas inundated by 100-year flooding
	Areas inundated by 500-year flooding
	Areas of undetermined but possible flood hazards
	Floodway areas with velocity hazard
11/1	Floodway areas
**	COBRA zone

SFHA (FI	ood Zone):			Out	W-000 HONORES
Within 250 ft. of multiple flood zones?			nes?	Not within	250 feet
Commun	ity:			230171	
Commur	Community Name:			TERY, TOWN	OF
Map Nur	nber:		23	031C0005D	
Zone:	c _	Panel:	0005D	Panel Date:	07/03/1986
FIPS Code:		23031	Census Tr	act:	0380.01

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C M APPRAISALS LLC LOCATION MAP ADDENDUM

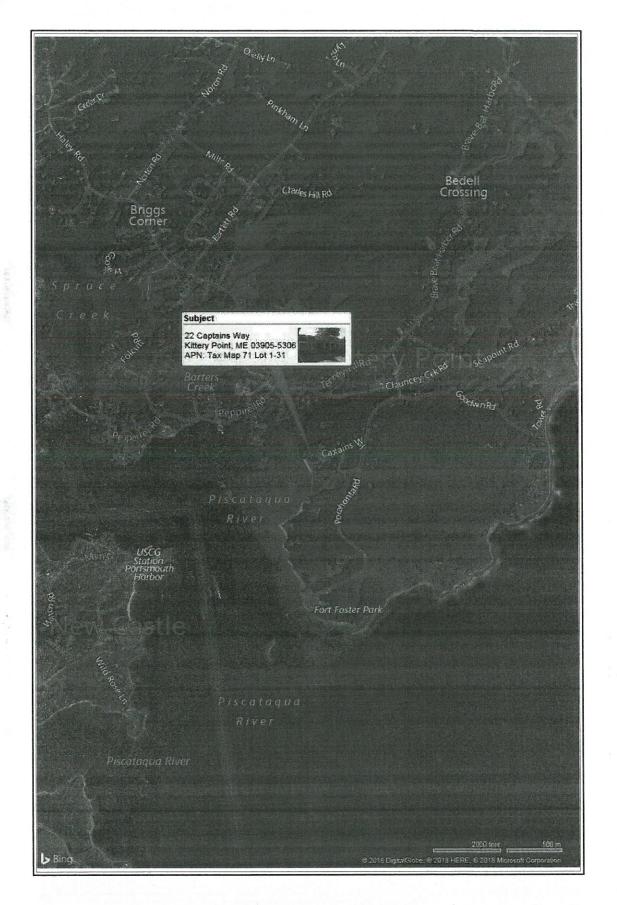
File No. 20-9851 Case No. Colleran

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 Kevin Colleran
 Address
 22 Captains Way, Kittery Point, ME 03905



Property Address 22 Captains Way

City Kittery Point County York State ME Zip Code 03905-5306

Lender/Client Kevin Colleran Address 22 Captains Way, Kittery Point, ME 03905

DLN: 1001940048979

NANCY E HAMMOND, REGISTER OF DEEDS E-RECORDED Bk 17883 PG 902 Instr # 2019802714 01/24/2019 02:40:18 PM Pages 3 YORK CO

WARRANTY DEED

KNOW ALL MEN BY THESE PRESENTS, That Robert L. Couture and Karen E. Couture, of Charlton, Massachusetts, for consideration paid, grant to Twenty-Two Captains Way LLC, a Maine limited liability company, with a mailing address of 15 East 26th Street, Suite 602, New York, NY 10010, with warranty covenants, the land in Kittery, York County, Maine, described as follows:

A certain lot or parcel of land with the buildings thereon situated on Gerrish Island in the Town of Kittery, County of York and State of Maine, being Lot 31 as shown on a plan entitled "Plan of Land of L. John Davidson Associates" drawn by Moulton Engineering Co. of Kittery, Maine, sealed by Paul A. Henry R.L.S., dated June 8, 1977 in Plan Book 87, Page 38 and described as follows:

Beginning at a drill hole in ledge between the normal high water and low water lines of Weir Creek, so called, as shown on said plan; thence North 86° 01' 10" East one hundred and ten (110) feet to a point; thence South 5° 55' 35" East by Lot 11 as shown on a proposed subdivision plan called "Gooseberry Island" previously developed or to be developed by said Davidson three hundred and one and twenty hundredths (301.20) feet to a point; thence by a curve to the left, its chord being South 40° 31' 00" West one hundred thirty-four and forty-two hundredths (134.42) feet, an arc length of one hundred fifty-nine and sixty hundredths (159.60) feet by a sixty (60) foot right of way to a point; thence South 87° 04' 45" West by Lot 12 on said subdivision plan one hundred sixty-six and fiftytwo hundredths (166.52) feet to a point; thence North 15° 04' 40" West by Lot 12 twenty and no hundredths (20.00) feet to a point; thence South 74° 55' 20" West three hundred four and sixty-nine hundredths (304.69) feet to a point between normal high water and low water lines of the Piscataqua River; thence North 46° 33' 45" West one hundred fifty-five and sixty-two hundredths (155.62) feet to a point; thence North 16° 34' 55" West two hundred thirty-four and seventy-six hundredths (234.76) feet to a point; thence North 77° 33' 55" East six hundred six and forty-three hundredths (606.43) feet to the point of beginning. Said parcel containing 5.3738 acres.

The above described premises are conveyed together with a right of way for purposes of ingress and egress, by motor vehicle and otherwise, over the existing driveway leading from the Pocahontas Road, so called, to said premises hereinabove described; PROVIDED, however, that said right of ingress and egress in said existing driveway shall terminate at such time as L. John Davidson Associates, or its successors or assigns, may convey to the Grantors or the Grantees herein, or to their heirs or assigns, deeded access over other streets, ways, avenues, roads or right of way which may be created upon other land now or formerly of L. John Davidson Associates.

 Borrower
 N/A

 Property Address
 22 Captains Way

 City Kittery Point
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 Zip Code
 03905-5306

 Lender/Client
 Kevin Colleran
 Address
 22 Captains Way, Kittery Point, ME 03905

The premises herein described are further conveyed together with an easement for the purpose of maintaining and repairing the existing electrical and telephone service utilities to same; PROVIDED, however, that said easement shall terminate at such time as L. John Davidson Associates, or its successors or assigns, may convey to the Grantors or the Grantees herein, or to their heirs or assigns, a deeded easement over other land of said L. John Davidson Associates for the purpose of constructing, maintaining and repairing electrical and telephone service to the premises hereinabove described, and at such time as the said L. John Davidson Associates, or its successors or assigns, shall make proper installation of new electrical and telephone facilities to replace those in existence on April 1, 1977

It is not the intent of this conveyance to create any obligation on the part of L. John Davidson Associates, its successors or assigns, to provide any new deeded access roads or utility easements for the benefit of the Grantors or the Grantees, their heirs or assigns.

The above described premises are hereby conveyed, SUBJECT to and with the benefit of certain covenants which run with the land dated January 6, 1978, entitled "COVENANTS — GOOSEBERRY ISLAND SUBDIVISION" recorded in the York County Registry of Deeds in Book 2303, Page 244, as amended by instrument dated January 24, 1980, and recorded at said Registry of Deeds in Book 2615, Page 85. The Grantees herein, their heirs and assigns, shall further hold the premises hereinabove described subject to and with the benefit of the "BY-LAWS OF GOOSEBERRY ISLAND LANDOWNERS' ASSOCIATION, INC." upon the creation of said Association, and shall have full rights of membership therein and shall become members of same and be bound by the by-laws, rules and assessments thereof. Grantees, by their acceptance of this deed, hereby acknowledge that they have been provided with copies of said "COVENANTS" and said "BY-LAWS" and agree for themselves and their heirs and assigns to be bound by the same.

Together with the right, as set forth in the aforementioned deed from deed from L. John Davidson Associates to K. Uno Ingard and Doris C. Ingard dated April 1, 1977, recorded in said Registry in Book 2176, Page 220, to construct a separate single family structure on the premises hereinabove described, said structure to be located generally between the existing residential structure, and Weir Creek, so-called, and to be no greater than one and one-half stories or twenty-five (25) feet in height. By acceptance of this deed, Grantees herein, for themselves and their heirs and assigns, agree to be responsible for procuring any permits or approvals necessary for said construction, and Grantors herein in no way guarantee the issuance of such permits or approvals.

Being the same premises conveyed to Robert L. Couture and Karen E. Couture, by deed dated April 18, 2016, recorded in the York County Registry of Deeds in Book 17220, Page 834. Further title reference is made to the deed from L. John Davidson Associates to K. Uno Ingard and Doris C. Ingard dated April 1, 1977, recorded in said Registry in Book 2176, Page 220. The premises are hereby conveyed together with subject to the rights, easements, covenants and restrictions set forth in or referred to in said deed.

Borrower N/A Property Address 22 Captains Way York ME Zip Code 03905-5306 City Kittery Point State County Lender/Client Kevin Colleran 22 Captains Way, Kittery Point, ME 03905

Commonwealth of Massachusetts

Worcester, ss.

January 22, 2019

Personally appeared before me the above-named Karen E. Couture and acknowledged the foregoing instrument to be her free act and deed.

Printed name:

January 2 2 2019

Personally appeared before me the above-named Robert L. Couture and acknowledged the foregoing instrument to be his free act and deed.

Printed name:

KAREN M. LACROIX

C M APPRAISALS LLC LOCATION MAP ADDENDUM

File No. 20-9851 Case No. Colleran

Borrower N/A

Property Address 22 Captains Way

 City
 Kittery Point
 County
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 State
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 Lender/Client
 Kevin Colleran
 Address
 22 Captains Way, Kittery Point, ME 03905

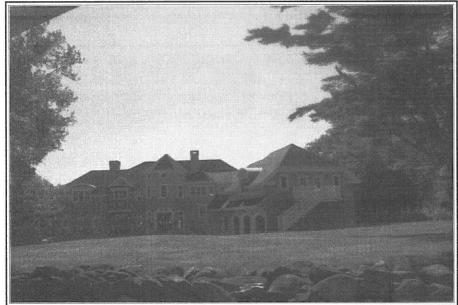
Bedell Crossing Briggs Corner 103 Comp 2 Comp 1 4 Lawrence Lane 12 Captains Way Comp 3 Kittery Point, ME 03905 Sale: \$2,625,000 Kittery Point, ME 03905 79 Tower Rd Sale: \$1,445,000 0.17 miles E Kittery Point, ME 03905 Sale: \$2,600,000 1.10 miles W 1.34 miles E September 20 Kittery Point Perenella Subject Comp 4 22 Captains Way Kittery Point, ME 03905-5306 APN: Tax Map 71 Lot 1-31 4 Wheelhouse Way Kittery Point, ME 03905 Sale: \$969,000 0.15 miles E Fort Foster Park 2000 feet 500 m Bing © 2020 TomTom © 2020 HERE, © 2020 Microsoft Corporation, <u>® OpenStreptMa</u>

 Borrower
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COMPARABLE # 1 4 Lawrence Lane Kittery Point, ME 03905



COMPARABLE # 2 12 Captains Way Kittery Point, ME 03905



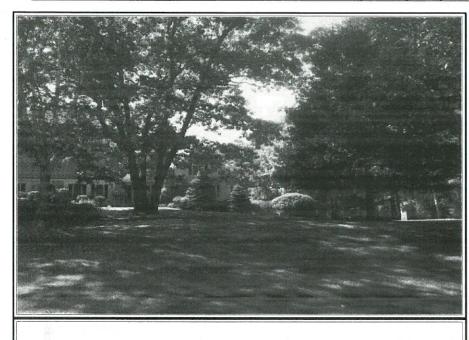
COMPARABLE # 3 79 Tower Rd Kittery Point, ME 03905

 Borrower
 N/A

 Property Address
 22 Captains Way

 City Kittery Point
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 York
 State
 ME
 Zip Code
 03905-5306

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COMPARABLE # 4 4 Wheelhouse Way Kittery Point, ME 03905

COMPARABLE # 5

COMPARABLE # 6

Borrower N/A

Property Address 22 Captains Way

Zip Code 03905-5306 City Kittery Point County York State ME

Lender/Client Kevin Colleran 22 Captains Way, Kittery Point, ME 03905

22 CAPTAINS WAY

Location 22 CAPTAINS WAY

Mbtu 71/1/31//

Aget# 71/1-31

Owner TWENTY-TWO CAPTAINS WAY

LLC

Assessment \$3,965,600

Appraisal \$3,965,600

PID 4113

Building Count

Current Value

	Appraisal		
Valuation Year	Improvements	Land	Total
2020	\$2,576,000	\$1,389,600	\$3,965,000
resignation accounts to profession and association of the control	Assesment		
Valuation Year	Improvements	Land	Total
2020	\$2,576,000	\$1,389,600	\$3,965,60

TWENTY-TWO CAPTAINS WAY LLC

\$4,300,000

C/O ICONIQ CAPITAL

17883/902

15 EAST 26TH ST, SUITE 602 NEW YORK, NY 10010

01/22/2019

Ownership History

Ownership History							
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date		
WENTY-TWO CAPTAINS WAY LLC	\$4,300,000		17883/902	00	01/22/2019		
COUTURE, ROBERT L.	\$850,000		17220/834	10	04/18/2016		
NGARD TR. K UND	\$0		13888/230	14	01/21/2004		
NGARD TRS. K UNO & DORIS C	50		13888/227	1A	01/21/2004		
INGARD, K UNG & DORIS C	\$0		2176/220		04/01/1977		

Building Information

Building 1 : Section 1

Year Built: Living Area:

Replacement Cost:

6,960 \$3,108,419 80

1890

Building Percent Good: Replacement Cost

ess Depreciation:	\$2,486,700	
	Building Attributes	
Field	Description	
Style	Custom	
Model	Residential	
Grade:	Excellent +20	
Stories:	2 Stories	40000
Occupancy	1	
Exterior Wall 1	Vinyl Siding	
Exterior Wall 2	Stone/Mastonry	
Roof Structure:	Gambrel	
* **	Sample Dieleman	1000

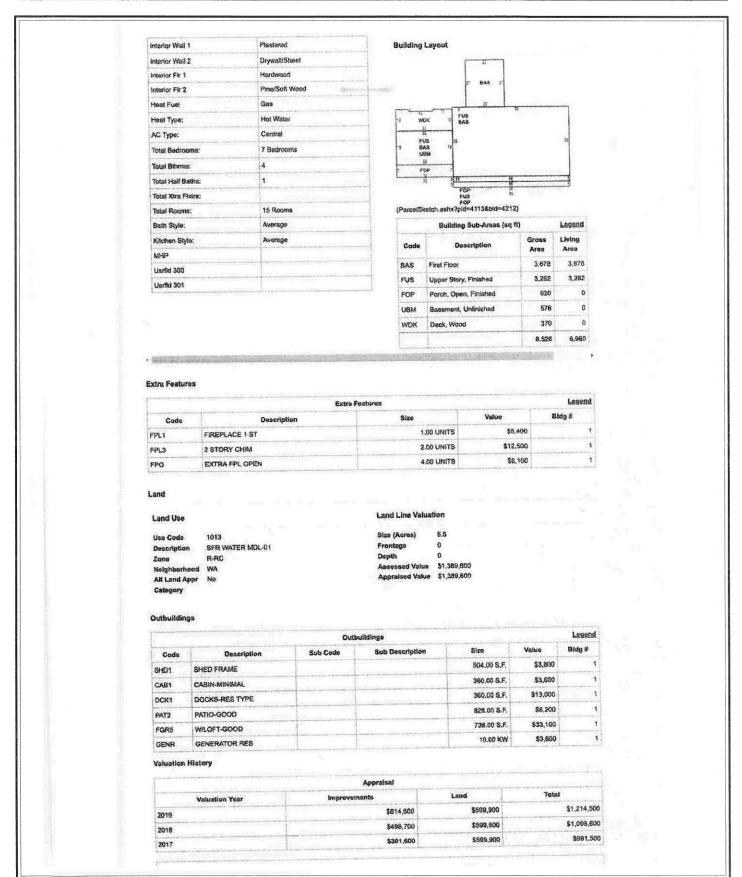


Borrower N/A

Property Address 22 Captains Way

City Kittery Point County York State ME Zip Code 03905-5306

Lender/Client Kevin Colleran Address 22 Captains Way, Kittery Point, ME 03905



Borrower N/A

Property Address 22 Captains Way

City Kittery Point County York State ME Zip Code 03905-5306

Lender/Client Kevin Colleran Address 22 Captains Way, Kittery Point, ME 03905

Made and a second	Assessment			
Valuation Year 2019	Improvements \$614,600	Land \$599,900	Total \$1,214,500	
2018	\$498,700	\$699,900	\$1,098,600	
2017	\$391,600	\$599,900	\$991,500	
			age to an analysis and the man of New York April.	
	(c)	2020 Vision Government Soluti	ons, Inc. All rights reserved.	
	e de la companya de l			
			5 1 Y 1. 1	

Borrower N/A

Property Address 22 Captains Way

City Kittery Point York Zip Code 03905-5306 County State ME

Lender/Client Kevin Colleran Address 22 Captains Way, Kittery Point, ME 03905

22 CAPTAINS WAY

Location 22 CAPTAINS WAY

Mblu 71/1/31//

Acct# 71/1-31 Owner COUTURE, ROBERT L.

Assessment \$1,098,600

Appraisal \$1,098,600

PID 4113

Building Count 1

Current Value

	Appraisal		
Valuation Year	Improvements	Land	Total
2015	\$498,700	\$599,900	\$1,098,600
	Assessment		
Valuation Year	Improvements	Land	Total
2015	\$498,700	\$599,900	\$1,098,600

Owner of Record

Owner

COUTURE, ROBERT L.

Co-Owner COUTURE, KAREN E.

Address

36 HOME HOMESTEAD ROAD

CHARLTON, MA 01507

Sale Price

\$850,000

Certificate

Book & Page

17220/834

04/18/2016 Sale Date

Instrument 14

Ownership History

	Own	ership History	化表示的 人名 格里		
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
COUTURE, ROBERT L.	\$850,000		17220/834	10	04/18/2016
INGARD TR, K UNO	\$0		13888/230	1A	01/21/2004
INGARD TRS, K UNO & DORIS C	\$0		13888/227	1A	01/21/2004
INGARD, K UNO & DORIS C	\$0		2176/220		04/01/1977

Building Information

Building 1: Section 1

Year Built:

1890

Living Area:

6,762

Replacement Cost:

\$600,466

Building Percent

75

Good:

Borrower N/A

Property Address 22 Captains Way

City Kittery Point County York State ME Zip Code 03905-5306

Lender/Client Kevin Colleran Address 22 Captains Way, Kittery Point, ME 03905

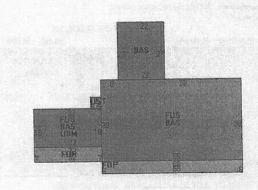
ess Depreciation: 9	ling Attributes
Field	Description
Style 12 12 12 12 12 12 12 12 12 12 12 12 12	Colonial
4odel	Residential
Grade:	Average +20
Stories:	2 Stories
Occupancy	1
Exterior Wall 1	Clapboard
Exterior Wall 2	Stone/Masonry
Roof Structure:	Gambrel
Roof Cover	Asph/F Gls/Cmp
Interior Wall 1	Plastered
Interior Wall 2	Wall Brd/Wood
Interior Flr 1	Hardwood
Interior Flr 2	Pine/Soft Wood
Heat Fuel	OII
Heat Type:	Steam
AC Type:	None
Total Bedrooms:	7 Bedrooms
Total Bthrms:	4
Total Half Baths:	
Total Xtra Fixtrs:	
Total Rooms:	15 Rooms
Bath Style:	Average
Kitchen Style:	Average

Building Photo



(http://images.vgsl.com/photos/KitteryMEPhotos//default.)

Building Layout



(http://images.vgsl.com/photos/KitteryMEPhotos//Sketche

	Building Sub-Areas (sq	ft)	Legend
Code	Description	Gross Area	Living Area
BAS	First Floor	3,678	3,678
FUS	Upper Story, Finished	3,084	3,084
FOP	Porch, Open, Finished	620	0
UBM	Basement, Unfinished	576	0
WDK	Deck, Wood	370	0
	***************************************	8,328	6,762

Extra Features

MHP

	Extra Features Legend						
Code	Description	Size	Value	Bldg #			
FPL1	FIREPLACE 1 ST	1.00 UNITS	\$3,700				
FPL3	2 STORY CHIM	2.00 UNITS	\$8,600				
FPO	EXTRA FPL OPEN	4.00 UNITS	\$4,200				

Borrower N/A

Property Address 22 Captains Way

City Kittery Point County York State ME Zip Code 03905-5306

Lender/Client Kevin Colleran Address 22 Captains Way, Kittery Point, ME 03905

HRTH - HEARTH 1.00 UNITS \$700 1

Land

Land Use Land Line Valuation

 Use Code
 1013
 Size (Acres)
 5.5

 Description
 SFR WATER MDL-01
 Frontage
 0

 Zone
 R-RLC
 Depth
 0

 Neighborhood
 Assessed Value
 \$599,900

 Alt Land Appr
 No
 Appraised Value
 \$599,900

Category

Outbuildings

Qutbulldings							
Code	Description	Sub Code	Sub Description	Size	Value	Bldg #	
втнѕ	BOAT HOUSE			504.00 S.F.	\$5,000	1	
ÇAB1	CABIN-MINIMAL			360.00 S.F.	\$3,600	1	
DCK1	DOCKS-RES TYPE			360.00 S.F.	\$14,400	1	
PAT2	PATIO-GOOD			828.00 S.F.	\$8,200	1	

Valuation History

	Appraisal		
Valuation Year	Improvements	Land	Total
2018	\$498,700	\$599,900	\$1,098,600
2017	\$391,600	\$599,900	\$991,500
2016	\$555,800	\$599,900	\$1,155,700

	Assessment		
Valuation Year	Improvements	Land	Total
2018	\$498,700	\$599,900	\$1,098,600
2017	\$391,600	\$599,900	\$991,500
2016	\$555,800	\$599,900	\$1,155,700

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This appraisal report is subject to the scope of work, intended use, intended user, definition of market value, statement of assumptions and limiting conditions, and certifications. The Appraiser may expand the scope of work to include any additional research or analysis necessary based on the complexity of this appraisal assignment.

SCOPE OF WORK: The scope of work for this appraisal is defined by the complexity of this appraisal assignment and the reporting requirements of this appraisal report form, including the following definition of market value, statement of assumptions and limiting conditions, and certifications. The appraiser must, at a minimum: (1) research, verify, and analyze data from reliable public and/or private sources, and (2) report his or her analysis, opinions, and conclusions in this appraisal report.

DEFINITION OF MARKET VALUE: The definition of market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he or she considers his or her own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U. S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions* granted by anyone associated with the sale.

*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the appraiser's judgment.

STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS: The appraiser's certification in this report is subject to the following assumptions and limiting conditions:

- 1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it, except for information that he or she became aware of during the research involved in performing this appraisal. The appraiser assumes that the title is good and marketable and will not render any opinions about the title.
- 2. The appraiser may have provided a sketch in this appraisal report to show the approximate dimensions of the improvements. The sketch is included only to assist the reader in visualizing the property and understanding the appraiser's determination of its size.
- 3. The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in this appraisal report whether any portion of the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.
- 4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand, or as otherwise required by law.
- 5. The appraiser has noted in this appraisal report any adverse conditions (such as needed repairs, deterioration, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the research involved in performing this appraisal. Unless otherwise stated in this appraisal report, the appraiser has no knowledge of any hidden or unapparent physical deficiencies or adverse conditions of the property (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) that would make the property less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, this appraisal report must not be considered as an environmental assessment of the property.
- 6. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that the completion, repairs, or alterations of the subject property will be performed in a professional manner.

APPRAISER'S CERTIFICATION: I certify that, to the best of n	ny knowledge and belief:
The reported analyses, opinions, and conclusions are limited only by the personal, impartial, and unbiased professional analyses, opinions, and conclusions.	
2. I have X have no present or prospective interest in the property to personal interest with respect to the parties involved.	that is the subject of this report and have X have no
3.1 X have performed have not performed services, as an appraise subject of this report within the three-year period immediately preceding a	
4. I have no bias with respect to the property that is the subject of this rep	ort or to the parties involved with this assignment.
5. My engagement in this assignment was not contingent upon developing	g or reporting predetermined results.
6. My compensation for completing this assignment is not contingent upor direction in value that favors the cause of this client, the amount of the valu of a subsequent event directly related to the intended use of this appraisa	e opinion, the attainment of a stipulated result, or the occurrence
7. My analyses, opinions, and conclusions, were developed, and this report of Professional Appraisal Practice	ort has been prepared, in conformity, with the <i>Uniform Standards</i>
8. I X have have not made a personal inspection of the property th	at is the subject of this report.
9. Unless otherwise noted, no one has provided significant real property a	appraisal assistance to the person signing this certification.
SUPERVISORY APPRAISER'S CERTIFICATION: The	Supervisory Appraiser certifies and agrees that:
1. I directly supervised the appraiser for this appraisal assignment, have ranalysis, opinions, statements, conclusions, and the appraiser's certification	용도 사용하는 생님이 보다 이번 사용 바로 전에 사용하는 사용하면 사용하는 전 사용하는 전 사용하는 전 사용하는 사용하는 사용하는 사용하는 사용하는 사용하다는 경우하는 경험이 되었다.
2. I accept full responsibility for the contents of this appraisal report include statements, conclusions, and the appraiser's certification.	ding, but not limited to, the appraiser's analysis, opinions,
The appraiser identified in this appraisal report is either a sub-contractor appraisal firm), is qualified to perform this appraisal, and is acceptable to	
 This appraisal report complies with the Uniform Standards of Professio promulgated by the Appraisal Standards Board of The Appraisal Foundat report was prepared. 	
5. If this appraisal report was transmitted as an "electronic record" contain defined in applicable federal and/or state laws (excluding audio and video appraisal report containing a copy or representation of my signature, the valid as if a paper version of this appraisal report were delivered containing	o recordings), or a facsimile transmission of this appraisal report shall be as effective, enforceable and
APPRAISER	SUPERVISORY APPRAISER (ONLY IF REQUIRED)
0 10	
Signature . Agrong	Signature
Name Candace J. Morong	Name
Company Name C M APPRAISALS/LLC	Company Name
Company Address 859 U. S. ROVTE 1 V YORK, ME 03909	Company Address
Telephone Number 207-363-3782	Telephone Number
Email Address cmorong@maine.rr.com	Email Address
Date of Signature and Report August 27, 2020	Date of Signature
Effective Date of Appraisal April 1, 2020	State Certification #
State Certification # CR00000000531	or State License #
or State License #	State
or Other (describe) State # State ME	Expiration Date of Certification or License
Expiration Date of Certification or License 12/31/2020	CUR IFOT PROPERTY
ADDRESS OF PROPERTY APPRAISED	SUBJECT PROPERTY
22 Captains Way	Did not inspect subject property
Kittery Point, ME 03905-5306	Did inspect exterior of subject property from street
APPRAISED VALUE OF SUBJECT PROPERTY \$ 2,600,000 CLIENT	
	Date of Inspection Did inspect interior and exterior of subject property Date of Inspection
Contact No AMC	Date of Inspection Did inspect interior and exterior of subject property Date of Inspection
Client Name Kevin Colleran	Date of Inspection Did inspect interior and exterior of subject property Date of Inspection COMPARABLE SALES
	Date of Inspection Did inspect interior and exterior of subject property Date of Inspection

City Kittery Point	County	York	State	ME	Zip Code	03905-5306
Lender/Client	Kevin Colleran	Address 22 Captains	Way, Kittery	Point,	ME 03905	



State of Maine DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION OFFICE OF PROFESSIONAL AND OCCUPATIONAL REGULATION BOARD OF REAL ESTATE APPRAISERS

License Number CR531

Be it known that

CANDACE J. MORONG

has qualified as required by Title 32 MRS Chapter 123 and is licensed as: CERTIFIED RESIDENTIAL APPRAISER

ISSUE DATE November 29, 2019 Anne L. Head Commissioner

EXPIRATION DATE December 31, 2020

Borrower N/A

Property Address 22 Captains Way

City Kittery Point County York State ME Zip Code 03905-5306

Lender/Client Kevin Colleran Address 22 Captains Way, Kittery Point, ME 03905

CANDACE J. MORONG

Certified Residential Real Estate Appraiser -- Maine and New Hampshire

1986 to Present:	C M Appraisals LLC, York, ME (Owner/Manager) Certified in 1991
1982 to 1985	The Blackstone Agency, York, ME – Licensed Real Estate Broker (Owner)
1975 to 1982	R M Hayward Agency, York, ME – Licensed Real Estate Broker – agent
1974 to 1978	The Blackstone Agency, Bangor, ME – Licensed Real Estate Broker (Owner)

1966 to 1973 Downeast Acreage Inc, Bangor, ME – Real Estate Staff

EDUCATION:

Appraiser has completed all required USPAP courses - most recently in January 2018

11/2019 McKissock – Managing Appraiser Liability

11/2019 McKissock – Appraisal of REO and Foreclosure Properties

11/2019 McKissock – Introduction to Expert Witness Testimony for Appraisers

11/2018 McKissock - Supporting Your Adjustments: Methods for Residential Appraisers

10/2018 McKissock – Divorce and Estate Appraisals – Elements of Non-Lender Work

12/2017 Paragon Comprehensive – NH Core Course

10/2017 McKissock – Understanding Residential Construction

6/2017 Appraisal Institute – Complex Litigation Appraisal Case Studies

8/2016 Appraisal Institute – Evaluating Residential Construction

2/2016 McKissock – Residential Appraisal Review

9/2015 Appraisal Institute – Using Spreadsheet Programs in Real Estate Appraisals

5/2015 MBREA – "Book of Adjustments"

2/2015 MBREA – Supervising the Trainee Appraiser

Courses prior to 2015 on file

Attended: University of Maine at Orono – Economics

Husson College, Bangor - Accounting

Graduated: Tri-State Realtor's Institute - GRI

Institute for Practicing Real Estate, Bedford, NH

High School of Commerce, Springfield, MA

Professional Memberships:

2004 – Present - Chamber of Commerce, York and Ogunquit

1974 - Present - Notary Public - Maine

1976 – Present - Charter Member of Southern York County Meals on Wheels

2005 – Present - Charter Member of the Appraiser's Network ME & NH

1974 – 2002 Licensed Maine Real Estate Broker – Not reactivated

Expert Witness:

District Court, York, Maine

Probate Court - Rockingham County, NH

District Court – Cambridge, MA District Court – Springvale, ME

District Court - Portland, ME Family Court - Brentwood, NH

District Court - Laconia, NH

Documents/Word/Qualifications - CM 2020

Neighborhood Comps (28 Homes In Local HOA Association On Street)

Adress -	2019 Improvements =	2019 Land -	2019 Total -	2020 Improvements	2020 Land ÷	2020 Total =	Improvements Change	Y/Y Land Change	Y/Y Total
22 Captains Way	\$614,600	\$899,900	\$1,214,500	\$2,576,000	\$1,389,600	\$3,965,600	319%	132%	227%
15 Captains Way	\$418,200	\$450,700	\$868,900	\$538,300	\$886,700	\$1,425,000	29%	97%	54%
12 Captains Way	\$646,200	\$394,600	\$1,040,800	\$955,600	\$377,600	\$1,333,200	48%	*	28%
4 Wheelhouse Way	\$465,800	\$411,900	\$877,700	\$640,200	\$361,600	\$1,001,800	37%	-12%	14%
8 Wheelhouse Way	\$427,400	\$412,300	\$839,700	\$539,700	\$434,700	\$974,400	26%	5%	16%
4 Captains Way	\$455,300	\$245,000	\$700,300	\$595,100	\$338,500	\$933,600	31%	38%	33%
10 Captains Way	\$436,200	\$318,500	\$754,700	\$541,000	\$338,500	\$879,500	24%	% On	17%
9 Captains Way	\$364,000	\$318,500	\$682,500	\$473,200	\$397,100	\$870,300	30%	25%	28%
16 Pocahontas Rd	\$371,100	\$212,400	\$583,500	\$470,600	\$397,100	\$867,700	27%	87%	49%
14 Captains Way	\$418,900	\$392,000	\$810,900	\$525,700	\$338,500	\$864,200	25%	-14%	7%
8 Captains Way	\$361,800	\$275,500	\$637,300	\$503,400	\$340,600	\$844,000	39%	24%	32%
5 Wheelhouse Way	\$346,100	\$228,400	\$574,500	\$438,800	\$397,100	\$835,900	27%	74%	46%
2 Wheelhouse Way	\$334,900	\$392,800	\$727,700	\$460,700	\$362,700	\$823,400	300	-8%	13%
12 Wheelhouse Way	\$343,700	\$114,700	\$458,400	\$425,400	\$361,000	\$786,400	24%	215%	72%
6 Wheelhouse Way	\$278,000	\$411,600	\$689,600	\$352,600	\$433,200	\$785,800	27%	5%	34%
11 Captains Way	\$251,200	\$393,900	\$645,100	\$316,200	\$437,200	\$753,400	26%	17%	17%
20 Captains Way	\$318,800	\$402,500	\$721,300	\$386,500	\$359,500	\$746,000	21%	-110	3%
1 Wheethouse Way	\$262,200	\$294,300	\$556,500	\$378,500	\$361,600	\$740,100	44%	23%	33%
22 Pocahontas Rd	\$292,800	\$127,600	\$420,400	\$374,000	\$361,600	\$735,600	28%	183%	75%
3 Wheelhouse Way	\$264,500	\$228,900	\$493,400	\$327,800	\$398,200	\$726,000	24%	74%	47%
10 Wheelhouse Way	\$280,200	\$322,300	\$602,500	\$347,500	\$364,800	\$712,300	24%	13%	18%
16 Captains Way	\$290,900	\$392,000	\$682,900	\$371,700	\$338,500	\$710,200	28%	-14%	4%
24 Pocahontas Rd	\$279,100	\$106,200	\$385,300	\$348,700	\$361,000	\$709,700	25%	240%	84%
1 Captains Way	\$231,100	\$98,000	\$329,100	\$292,500	\$361,000	\$653,500	27%	268%	99%
3 Captains Way	\$222,100	\$196,000	\$418,100	\$286,800	\$361,000	\$647,800	29%	84% 84%	% 80 80 80 80 80 80 80 80 80 80 80 80 80
2 Captains Way	\$258,200	\$122,500	\$380,700	\$254,100	\$361,000	\$615,100	-2%	195%	62%
6 Captains Way	\$177,200	\$270,800	\$448,000	\$227,000	\$341,100	\$568,100	28%	26%	27%
Average.	4140 E47	*****	4540 790	かけるけ 門上谷	きんないのか	Par secon	2004	n n e	200

Average 2020 Assessment = \$944,763 (\$3,965,300 for 22 Captains Way – 4X The Average) Average 2019 Assessment = \$649,789 (\$1,214,500 for 22 Captains Way - 2X The Average) Average Year Over Year Increase = 44% (227% for 22 Captains Way – 5X The Average)

ABATEMENT APPEAL - RESPONSE BY THE ASSESSOR

Date of Hearing: May 5, 2021

Owner Name: 22 Captains Way LLC

Map-Lot: 71-1-31

Property Address: 22 Captains Way

Preliminary Assessment: \$3,965,600

FY2020-21 Assessment: \$3,287,400

Abated Assessment: \$3,257,100

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OVERALL KITTERY NHBD MAP	PAGE 25
SALES ANALYSIS SUMMARY BY LAND USE	PAGE 26
SALES ANALYSIS SUMMARY BY NHBD	PAGE 27
FINAL REVALUATION SUMMARY	PAGE 28-29

ASSESSOR'S SUMMARY

The taxpayer has not met the burden to prove that the assessment is "manifestly wrong": the taxpayer cannot credibly show that its property was substantially overvalued or that the Assessor's methodology necessarily resulted in unjust discrimination of the property in comparison to similarly situated properties. The property owner's appeal is based on an appraisal report where the appraiser uses inferior properties without appropriate adjustments.

ASSESSOR'S RESPONSE

The property owner purchased the property after living in the home as renters, experiencing the value, beauty and uniqueness of the property, and searching for a waterfront home in the Seacoast New Hampshire and Southern Maine area for 7 years. Although the previous owner did not list the property on the open market, he did negotiate with the property owner for 6 months before agreeing to sell the property for \$4,300,000 including all furnishings. In discussions with the owner, the sale was disqualified for assessment purposes due to the sale including personal property and no exposure to the market.

In searching for evidence of market value, all public records pertaining to the property were reviewed. Per the mortgage document as recorded on November 13, 2017 in the York County Registry of Deeds (YCRD) Book 17602 Page 755, the previous owners secured a mortgage dated November 7, 2017 from Saco & Biddeford Savings Institution in the amount of \$2,800,000 plus interest. One can reasonably conclude that a bank would not lend money that is greater than the market value of the property, therefore the market value of the subject in 2017 is greater than \$2,800,000. Furthermore, banks tend to provide mortgages that are at a minimum 80% to market value (\$2,800,000/0.80) which in this case would indicate a market value for the subject property of \$3,500,00 in 2017.

The subject property is a unique property consisting of an elevated 5.50-acre site with broad ocean views that includes a private dock, a private sandy beach adjacent to the subdivision association's common beach and situated in a desirable residential neighborhood. The combination is representative of the best location and site features in Kittery, yet the appraiser makes at the same \$50,000 location-site adjustment among all 4 comparable sales.

In contrast, the assessor has classified properties with similar location and site features and developed factors based on qualified sales data over the past 2 years and the market's perceived value for these amenities. In this way, the assessments are fair, equitable, and in accordance with market value. See Exhibits of neighborhood codes of the appraiser's comparable sales.

The following are the neighborhood codes for the subject and the 4 comparable sales

Subject	22 Captains Way	WA	8.00
Comp 1	4 Lawrence Ln	PC	6.25
Comp 2	12 Captains Way	WC	3.00
Comp 3	79 Tower Rd	WA	8.00
Comp 4	4 Wheelhouse Way	GI	3.20

The assessed value of the subject property is in line with those of similarly situated properties.

The Maine Constitution, Article IX section 7, requires a general valuation shall be taken at least once every 10 years, or when the assessment to sale ratio drops below 70% according to 36 M.R.S. Subchapter 5 section 327 (1). The Maine Constitution, Article IX section 8, requires that assessed values reflect "just" or market value. Kittery performed a town-wide revaluation as of April 1, 2013. Due to the increasing market trends, a revaluation was performed as of April 1, 2020. See Exhibit Final Summary Review.

The sales used as part of the revaluation support the \$3,257,100 assessed value. See Exhibit Sales Grid

In conclusion, the property owner has not provided credible supporting evidence to prove that there has been a "substantial overvaluation" or an unjust discrimination; the assessed value has not been proven to be "manifestly wrong."

ASSESSOR'S TIMELINE

22 CAPTAINS WAY

01-22-2019	Twenty-two Captains Way LLC purchases the subject property for \$4,300,000 in a private sale.
04-01-2020	Fiscal Year 2020-2021 Valuation Date - Town-wide revaluation completed
07-15-2020	Assessing mails letter to all property owners regarding the 2020 Preliminary Assessed Value including scheduling information for an informal review hearing.
08-13-2020	Property owner representative, Kevin Colleran, meets with Paul McKenney, Assessor, at an informal review hearing where he presents data in support of a lower assessed value.
08-13-2020	Assessor makes an adjustment and reduces the assessed value by \$678,200 from \$3,965,600 to \$3,287,400.
08-13-2020 To 12-26-2020	Numerous email exchanges between the Assessor and Kevin Colleran regarding the subject and its market value versus its assessed value.
08-27-2020	Assessor receives appraisal report with an effective date of April 1, 2020.
09-14-2020	Taxes are Committed – mill rate = \$12.90; Certified Ratio = 100% Deadline to file an abatement is March 14, 2021 \$1,897,800 – Improvements \$1,389,600 – Land \$3,287,400 – Total Assessed Value
10-20-2020	Assessor conducts an exterior inspection of the subject property as a result of negotiations with the property owner.
12-03-2020	Assessing receives by email a completed abatement application from Kevin Colleran on behalf of Twenty-Two Captains Way LLC. Deadline to respond to the abatement request is 02-01-2021, if not, then abatement is deemed denied.
01-21-2021	Assessor reduces the assessed value by \$30,300 from \$3,287,400 to \$3,257,100 and mails the abatement decision letter to property owner. \$1,867,500 - Improvements \$1,389,600 - Land \$3,257,100 - Total Abated Assessed Value
03-15-2021	Property owner formally appeals to the Board of Assessment Review for a reduction as follows: \$3,257,100 - Total Assessed Value - 657,100 - Abatement Request \$2,600,000 - Property owner's Opinion of Market Value
05-05-2021	Abatement appeal hearing date for the BAR at the Kittery Community Center for an in-person hearing.

SUBJECT: 22 CAPTAINS WAY SALES COMPARISON GRID

	SUBJECT	COMP 1			COMP 2	2		COMP 3	3		COMP 4	1	
STREET LOCATION	22 CAPTAINS WAY	4 LAWRENCE LN			79 TOWER RD)		15 BOWEN RD)		94 GOODWIN RD)	
TOWN LOCATION	KITTERY POINT	KITTERY POINT			KITTERY POINT			KITTERY	/		KITTERY POINT	Г	
PROXIMITY TO SUBJECT	NA	1.1 MILES SW			1.40 MILES NE			1.40 MILES SW	/		1.4 MILES NE		
DATE OF SALE	VALUATION DATE 4/1/2020	12/13/2018			7/1/2019)		6/5/2018	3		10/27/2017	7	
SALE PRICE	NA	\$ 2,625,000			\$ 2,600,000			\$ 2,650,000			3,475,000)	
# OF MONTHS TO 4/1/2020	NA	16			9)		22	2		29)	
TIME ADJ PRICE	NA	\$ 2,767,800			\$ 2,679,560			\$ 2,848,220			\$ 3,817,635.00		
VERIFICATION	NA	ASSESSOR/ MAINE RE DEEDS			ASSESSOR/ MAINE RE DEEDS	5		ASSESSOR/ MAINE RE DEEDS	5		ASSESSOR/ MAINE RE DEEDS	5	
LOCATION/NHBD	OCEAN FRONT/ NBHD WA	OCEAN FRONT/ NBHD PC	\$	157,300	OCEAN FRONT/ NBHD WA			OCEAN VIEW/ NBHD PC	\$	347,300	OCEAN FRONT/ NBHD WA	1	
LAND SIZE ACRES	5.50	0.95	\$	126,000	0.7	\$	126,000	0.55	\$	126,000	2.00	\$	98,000
LAND ASSESSMENT	\$ 1,389,600	\$ 561,700			\$ 1,188,600			\$ 1,240,400			1,291,600)	
TOTAL ASSESSMENT	\$ 3,257,100	\$ 2,574,000			\$ 2,384,200			2.571.300			2,997,100)	Cp,[st
STYLE	CUSTOM	CUSTOM			CUSTOM,	,		CUSTOM			CUSTOM	i	
BOVE GROUND TOTAL ROOM COUNT/BDRM/BA	11/7/4.50	11/6/5.50			8/3/2.00)		7/3/3.50)		7/4/4.50)	
GROSS LIVING AREA	6,815	7,788	\$	(43,785)	2,868	\$	177,615	3,251	. \$	160,380	5328	+	66,915
BASEMENT	YES/UNFINISHED	YES/ 288 SF FINISHED	\$	(13,900)	YES/ 448 FINISHED)		YES/UNFINISHED)		YES/UNFINISHED)	
QUALITY OF CONSTRUCTION	EXCELLENT +	GOOD +20	\$	478,000	EXCELLENT	\$	128,900	EXCELLENT +			EXCELLENT +		
AGE	131	11			47			165/RENOV 20)		36	5	
CONDITION	VERY GOOD	AVERAGE	\$	43,900	VERY GOOD			EXCELLENT	\$	(64,600)	VERY GOOD)	
SITE/VIEW	SITE INDEX 9	SITE INDEX 5	\$	223,317	SITE INDEX 9			SITE INDEX A	\$	(155,128)	SITE INDEX 9)	
GARAGE/OUTBUILDINGS	SHED/CABIN/FGR-LFT/GEN/DOCK/PTO	OOCK/GEN	\$	50,900	SHED/GEN/ELEV PAS	\$	35,100	DOCK/PTO/SHED/GEN	\$	48,300	FGR-LFT/PTO/SHED	\$	30,400
OUTBUILDINGS													
EXTRA FEATURES	7 FIREPLACES	5 FIREPLACES			1 FIREPLACE	\$	18,400	1 FIREPLACES	\$	17,400	1 FIREPLACE	\$	30,400
HEAT/COOLING	FHW-GAS/CENTRAL AC	FHA-OIL/CENTRAL AC			FHW-OIL/CENTRAL AC			FHA-OIL/CENTRAL AC			FHA-OIL/CENTRAL AC	:	
NOTES		CASH SALE/NO CONCESSIONS			CASH SALE/NO CONCESSIONS			CASH SALE/NO CONCESSIONS	i		CASH/NO CONCESSIONS	5	
								882 SF DWELLING	\$	(208,400)			
NET ADJUSTEMENTS			4	1 021 722			405.045		_	27: 25:			
ADJUSTED SALE PRICE OF COMPARABLES			1	1,021,732		\$	486,015		\$	271,252		\$	225,715
ADJUSTED SALE PRICE OF CONFARABLES			>	3,789,532		\$	3,165,575		\$	3,119,472		\$	4,043,350
	TIME ADJ SALE RANGE	\$2,600,000 TO \$3,817,635											
* INCLUDES COMPS 4 & 5	AVERAGE ADJ SALE PRICE	\$ 3,529,482											
	MEDIAN ADJ SALE PRICE	\$ 3,477,553											
TIME ADJ 40/ OD 0 240/ PED 240													
TIME ADJ 4% OR 0.34% PER MO.			1										

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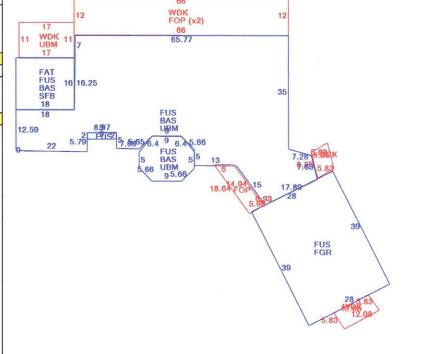
Ttl Gross Liv / Lease Area

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		CTION DETAIL	CONSTRUCTION DETAIL (CONTINUED Element Cd Description								
Element	Cd	Description	Elem	ent	Description						
Style	60	Custom									
Model	01	Residential									
Grade:	80	Good +20									
Stories:	2		MHP								
Occupancy	1				MIXE Descrip		SE				
Exterior Wall 1	14	Wood Shingle	Code			Percentage					
Exterior Wall 2			1013	SFR W		100					
Roof Structure:	03	Gable/Hip						0			
Roof Cover	03	Asph/F Gls/Cmp						0			
Interior Wall 1	05	Drywall/Sheet		/ALUATIC							
Interior Wall 2		LAND SC SOCI	Base Rat	е			175.00				
Interior Flr 1	12	Hardwood	RCN				2,192,680	1			
Interior Flr 2	11	Ceram Clay Til	Net Othe	r Adj			91,770				
Heat Fuel	02	Oil	AYB .				2009				
Heat Type:	04	Forced Air-Duc	Effective				2010				
AC Type:	03	Central	Deprecia		le		Α				
Total Bedrooms	06	6 Bedrooms	Remodel								
Total Bthrms:	5	36	Year Ren								
Total Half Baths	1	1	Deprecia				10				
Total Xtra Fixtrs	0		Functiona				0				
Total Rooms:	11		Economic				0				
Bath Style:	02	Average	Cost Tren		or		1				
Kitchen Style:	02	Average	Condition								
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							90				
			RCNLD				1,973,400	8			
			Dep % O								
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			Misc Imp								
			Cost to C	ure Ovr							
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FAT	Attic, Finish	ed				72	2	288	7	2	55.39		15,953
FGR	Garage, Fra	med				(1,092	43	7	88.67	1	96,825
FOP	Porch, Oper	n, Finis	shed			(1,668	33	4	44.37		74,004
FUS	Upper Story	, Finis	hed			4,413	3	4,413	4,41	3	221.57	1	977,780
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UBM	Basement, I	Jnfinis	shed			(3,202	64	0	44.29		141,804
WDK	Deck, Wood	l				(1,049	10	5	22.18		23,265

7,788

15,349

9,482

Ttl Gross Liv / Lease Area



Property Lo Vision ID	cation 79 TO 3342	WER F		Account #	58/44		Ma	pID :	58/ 44		ldg #	1			Bldg Na Sec# 1			Card #	1 of '	1		e Use 1 t Date 4		10:01:45 A
C	URRENT OWI	VER		Te	OPO		ITIES	S	TRT /	ROAL		LOCAT	TION	T		CURI	RENT	ASSES.	SMENT					
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7 CAMERO	N DRIVE			Alt ID		50	PPLE	MENTA TIF	LDA	IIA														•
NASHUA	N	Н (03062	Sub-div Flood Z Overlay TIF 201 ADU ap	one Zone C 0 Tax prova			Las Dat Las Cor	t TG e nex t Farr ido A	t TG m Ap ssoc														
				Gis ID	3	342		ASS	SOC	PID#							Total		2,384,200) 2	2,384,2	00		
R	ECORD OF O	WNER	SHIP		BK-VOL	/PAGE S	ALED	ATE	Q/U	V/I	SALE	PRICE	VC						SSESSI					
-	DONALD E.				17988		07-01-		U	1		,600,00		Year	Code	Asse		Year	Code	Asse		Year	Code	Assessed
STEFFEN,							09-14-		Q	i I		,385,00		2020	1012	1 19	95,600	2020	1012	1.34	40,000	2019	1012	392,800
	R, MARILYN			17 14 11	15782		12-10-		ũ	i I	'	,000,0	1		1012		88,600		1012	6.70	88,600		1012	685,600
SPECTOR,					6134		05-08-		U	1			0 1A										1012	1,400
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Teal O	ouc	Desc	cription	<u>' </u>		Hount	Oode		,3011p	1011	Ivan	1001	7 (11)	ount	10011									
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				Tota	21	0.00										A	Appraise	ed Bldg.	Value (C	Card)				1,159,800
		-		100		SSING N		OPHO	חר							Δ	Annraise	d XE (F	3) Value ((Blda)				30,800
NE	BHD I		NBHD	Name		Street Inde				Trac	ina			Ba	itch			•	,					
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0	00		0	00												A	Appraise	ed Land	Value (B	Ilda)				1,188,600
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CRAWL N	AT IG K-80'S						3.31.2	20- UC								0	Special I	Land va	alue					
LAUNDRY	ROOM						P/U A	DD+EL	EVAT	OR						Τ	Γotal Ap	praised	Parcel V	'alue				2,384,200
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XTRA FIX= O/S SHOWER																Exemption					1		C	
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Permit ID	Issue Date		уре	Des	cription	Amo		Insp [Jate		Comp	1 0	of O		casala		Date		Type	IS	ID	Cd	Purpos	st/Result
PNG-20-32 PNG-19-76	04-28-2020 10-31-2019						1,500	11-26-	2040		0				GAS MA LL BOIL	7375-A 1 S	08-04-2 04-22-2				PR	41 68		
BP-19-315	10-31-2019							11-26-			5	07.2	1 2020		T. ADD.		04-22-2			-	MO	53		
13-219	09-10-2013	AD		Addition		30		06-06-			00	01-2	1-2020	10X12			11-26-2				MO	01		
12-226	09-25-2012	RS		Resident	ial	1/1/		05-04-			00					NDOW .	10-31-2	013				47		
07-153	05-15-2007			Resident			9,000	00-04-	2010		00	1			house		07-26-2				МО			
07-133	00-10-2007	1.0		resident	iai		10,000				00			11000	House		06-06-2						lda Permi	t Inspection
			7/4						LA	ND LI	NE VA	LUATI	ON SE	CTION									Mill	
B Use co	Description	70	ne [Fronta	Depth	Un	its	Unit F	rice	I. Fact	SA	Ac Di	C Fac	t St. Id	x Adj	Not	tes	9	pecial Pr	ricina		Adi	Unit Pric	Land Value
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1 1012	OCN FT MDL	R-I	RC	0	0	30,4	92 SF		3.48	1.400	9	1.000	1.00	WA	8.00	OCEAN					0 1.0	00	38.98	1,188,600
	I	J		otal Card I	and Uni	ts 0.70	00 A														۰.	Total La	nd Value	1,188,600
L				otal Galu I	Land Offi	0.70	00 7	'II								l,						. Juli La	iiu value	1,100,000

Ttl Gross Liv / Lease Area

3.892

5.392

4,270

11/16/2020

DYER, ERIC W. 3 Below Street 1 All Public 1 Paved 7 Waterfront Description Code Appraised Assessed A51 Assessed A52 A53 A53 A53 A53 A53 A54 A54	
A Delen Street Total Description	Y, ME
A Rolling SUPPLEMENTAL DATA	Y, ME
SUPPLEMENTAL DATA	
Ait ID TIST TOTAL SUb-Mark TOTAL SUb-Ma	
Sub-div Flood Zone Coveriay Zone Cover	Assessed
WESTWOOD	Assessed
Very Note Very	Assessed
ADU approval Gis ID 1645 ASSOC PID# Total 2,571,300	Assessed
Cis ID 1645 ASSOC PID# Total 2,571,300 2,5	Assessed
RECORD OF OWNERSHIP	Assessed
RECORD OF OWNERSHIP	Assessed
DYER, ERIC W. 17735 77 06-15-2018 Q 1 2,650,000 00 Year Code Assessed Ye	Assessed
RUDDY, TR, DONNA LORANGE RUDDY, TR, TR, TR, TR, TR, TR, TR, TR, TR, TR	Assessed
RUDDY, DONNA LORANGE	
MABLEY, CARY 14049 761 04-15-2004 Q 1 2,220,000 00 Total 2571300 Total 2574000 Total	649,000
DEPASQUA, ROBERT J & VIRGINIA C 9541 81 06-21-1999 Q I 1,300,000 00 Total 2571300 Total 2574000 Total EXEMPTIONS Year Code Description Amount Code Description Number Amount Comm Int Total 0.00 APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) Appraised SF (B) Value (Bldg) NBHD NBHD Name Street Index Name Tracing Batch NOTES NOTES	588,100
EXEMPTIONS Year Code Description Amount Code Description Number Amount Comm Int Total 0.00 APPRAISED VALUE SUMMARY Appraised Bldg. Value (Card) Appraised SIdg. Value (Bldg) NBHD Name Street Index Name Tracing Batch NOTES Total 2571300 Total 2574000 Total This signature acknowledges a visit by a Data Collector or Assessor APPRAISED VALUE SUMMARY Appraised Bldg. Value (Bldg) Appraised OB (B) Value (Bldg) Appraised OB (B) Value (Bldg) Appraised Land Value (Bldg) Appraised Land Value (Bldg)	12,000
Total O.00 NBHD NBHD NBHD NBHD NOTES NOTES	
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ASSESSING NEIGHBORHOOD NBHD NBHD Name Street Index Name Tracing Batch 006 006 NOTES Appraised XF (B) Value (Bldg) Appraised OB (B) Value (Bldg) Appraised Land Value (Bldg)	1,307,100
NBHD NBHD Name Street Index Name Tracing Batch 006 006 NOTES Appraised OB (B) Value (Bldg) Appraised Land Value (Bldg)	127
006 006 Appraised OB (B) Value (Bidg) Appraised Land Value (Bidg) NOTES	6,600
NOTES Appraised Land Value (Bldg)	17,000
NOTES	1,240,600
Canalal Cana	
OK+B 6.75X.90 STEEP Special Land Value	C
GENERATOR Total Appraised Parcel Value	2,571,300
6.17 FRONT TARBY ENGLES MEAGONE EST,	
GREY IA K-LUX OPEN RIVER VIEW-WOOD ISLAND-RIVER MOUTH Exemption	(
1-5 FIX BATH OPEN OCEAN Adjustment	
O EN GOLIN	
WATERFRONT	2,571,300
BUILDING PERMIT RECORD VISIT / CHANGE HISTORY	
	t/Result
12-093 05-03-2012 RS Residential 7,500 04-27-2013 100 GENERATOR 08-20-2020 ET 41	
11-285 12-13-2011 EL Electric 3,000 04-16-2012 100 GENERATOR 05-05-2020 MO 68 Field Review	V
09-189 06-22-2009 RE Remodel 2,200 100 Replace 3 pilings. 03-12-2020 MO 00	
08-382	
01-191 09-06-2001 RS 2 car garage with 185,000 100 storage, bath, laundr 08-02-2019 MO 01 00-050 04-05-2000 RS Renov, add bath to 12,000 100 2nd fl, add shower to 10-16-2018 MM 47	
00-050 04-05-2000 RS Renov, add bath to 12,000 100 2nd fl, add shower to 10-16-2018 MM 47 99-215 12-21-1999 RS Roof 36'2"x10' deck 15,000 100 per ZBA 9/28/99 06-29-2017 MO 70	
LAND LINE VALUATION SECTION	150 150-10
	Land Value
1 1093 MULTI HSES R-U 0 0 23,958 SF 5.18 1.600 A 1.000 1.00 PC 6.25 0 1.000 51.77	1,240,400
	1,240,400
	1,240,400
	1,240,400
	1,240,400
	1,240,400
	1,240,400
Total Card Land Units 0.5500 A Total Land Value	1,240,400

Map ID 17/4///

Bldg # 1

Bldg Name Sec # 1 of 1

Card # 1 of 2

State Use 1093 Print Date 4/26/2021 9:50:48 AM

C	ONSTRU	CTION DETAIL	CO	ONSTR	JCTION D	ETA	IL (CONT	INUED)
Element	Cd	Description	Elem	ent	Cd		Descr	iption
Style	60	Custom						
Model	01	Residential						
Grade:	10	Excellent +	NO. CONTRACTOR CONTRACTOR					
Stories:	2	2 Stories	MHP					
Occupancy	1				MIXE		SE	
Exterior Wall 1	14	Wood Shingle	Code		Descrip	otion		Percentage
Exterior Wall 2	21	Stone/Masonry	1093	MULTI	HSES WF			100
Roof Structure:	03	Gable/Hip					31	0
Roof Cover	10	Wood Shingle						0
Interior Wall 1	05	Drywall/Sheet			T/MARK	ET	/ALUATIO	N
Interior Wall 2	and the second	The second secon	Base Rat	e			175.00	
Interior Flr 1	09	Pine/Soft Wood	RCN				1,292,565	
Interior Flr 2			Net Othe	r Adj			64,000	
Heat Fuel	02	Oil	AYB				1855	
Heat Type:	04	Forced Air-Duc	Effective		1000		2005	
AC Type:	03	Central	Deprecia		е		E	
Total Bedrooms	03	3 Bedrooms	Remodel					
Total Bthrms:	3		Year Ren					
Total Half Baths	1	1	Deprecia				15	
Total Xtra Fixtrs	1000		Function				0	
Total Rooms:	7	200 B	Economi				0	
Bath Style:	03	Modern	Cost Trer		r		1	
Kitchen Style:	03	Modern	Condition					
	01		% Compl	ete				
							85	
			RCNLD				1,098,700	
			Dep % O					
			Dep Ovr		nt			
			Misc Imp					
			Misc Imp					
			Cost to C	ure Ovr				
			Cost to C	ure Ovr	Comment			
0	B - OUTE	BUILDING & YARD ITEMS(L)	/XF - BU	ILDING	EXTRA F	EAT	URES(B)	

		FOP	42	
				1
		22	36 36	
		4 WDK 12 12 12 4 0 6	FUS BAS UBM	2
	6	14 14 14 21 21 BAS 14 17	36 11 7, FOP 7	
32	FGR BAS	8 2 FGR 2 7 FGR 2		
	28	11		

			Name of the second			1008	st to Gu	ie Ov	COIIII	ICIIL			
	OL	B - OUT	BUILDING &	L YA	RD ITE	EMS(L) / XF	- BUIL	DIN	G EXTR	A FEAT	URES		
Code	Descripti	ion Su	Sub Desc	Lan	Units	Unit Price	Year	%	Dep R	Cond	Qu	Adj	Apprais Va
FPL3	2 STORY	CH		В	1	7800.00	1972	85	1.00			0.00	6,600
DCK1	DOCKS-R	RES		L	360	40.00	1998	75	0.00			0.00	10,800
PAT1	PATIO-AV	'G		L	90	5.00	1998	75	0.00			0.00	300
SHD1	SHED FR	AM		L	80	15.00	2000	75	0.00			0.00	900
GEN	GENERAT	го		L	14	400.00	2012	90	0.00			0.00	5,000
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3	08/02/2019
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		BUIL	DING S	SUB-AREA SU	IMMAI	RYSE	CTION		
SUBAR		Description		LIVING	GF	ROSS	EFF AR	Unit Cost	Undeprec Value
BAS	First Floor			2,119	9	2,119	2,119	315.34	668,205
GR	Garage, Frame	d)	828	331	126.06	104,378
OP	Porch, Open, F	inished				583	117	63.28	36,895
FUS	Upper Story, Fi	nished		1,132	2	1,132	1,132	315.34	356,965
JBM	Basement, Unf	inished		(936	187	63.00	58,969
NDK	Deck, Wood					95	10	33.19	3,153
							ľ		
)		
	Tt	Gross Liv / L	ease A	rea 3,25°		5,693	3,896		*

Prope		cation 15 B 1645	SOWEN	N KOA		count #	17/4		N	иар ID	17/ 4/		ldg#	2			3ldg Nam ec# 1			Card #	2 of	2		State Print	Use 1 Date 4	/26/2021	9:50:49 AM
	С	URRENT O	NNER			TO	OPO		ILITIE	S	STRT			LOCAT	TON			CUI	RRENT	ASSES	SMENT						
DYE	R, ERI	C W.				3 Belov		1 All P	ublic		1 Paved		7 V	Vaterfro	ont	Des	cription	- (Code		raised		Asse			45	13
DYE	R, JAN	ES.				4 Rollin	ig			-	-										1,330,70 1,240,60			30,70 240,60			
		OOD ROAD						S	UPPL		VTAL DA	ATA				25.55					1,240,00		1,2	.40,00		KITTEF	RY, ME
						Alt ID Sub-div					TIF Last TG	Das													-		
						Flood Z				10	Last 1G Date nex																
WES	TWOC)D	MA	0209	ا ن	Overlay	Zone	OZ-SL			Last Fan																
						TIF 201				1	Condo A	ssoc															
					- 1	ADU ap																					-
						Gis ID		1645			ASSOC	De Destate							Total		2,571,30			71,30			
		ECORD OF	OWNE	RSHII	P					DATE		V/I		PRICE		Voor	Code	٨٥٥	PRE sessed	VIOUS A	ASSESS Code		NTS (I Assess		Year	Code	Assessed
	R, ERI		DANO	_			17735			5-2018 7-2016			2	,650,00		Year 2020	Code		330,700		Code	+	1,333		2019	1013	649,000
		, DONNA LO NNA LORAN					17360 16738			22-2013			2	,150,00	1A 00 00	2020			240,600				1,240		2019	1013	588,100
	LEY, C					1	14049			5-2004		i		,220,00	00 00				,							1013	12,000
DEP	ASQUA	A, ROBERT J	J & VIR	GINIA	С		9541	81	06-2	21-1999	9 Q	1	1	,300,00	00 00												
																	Total		2571300		Total	-		4000		Total	1249100
Yea	r C	ode		MPTIC escripti				Amount	Co	ode	Descrip		Num		MENTS Amo		Comn		This sign	ature acki	nowledges	s a vis	sit by a	Data C	ollector	or Assessor	
Tea		oue		Sonpu	011			anount	100	,ac	Descrip	Julion	IVan	ibei	7 (11)	June	Comm										
		1.0											7								APPR	AIS	ED VA	LUE	SUMM	ARY	
						Tota		0.00	0										Apprais	ed Bldg.	. Value (0	Card	d)				1,307,100
						100		ESSING N		IBORE	HOOD								Apprais	sed XF (E	3) Value	(Bld	dg)				6,600
	NE	BHD	I	NBH	ID N	ame		Street Ind				Trac	ing			Bat	tch		Apprais	ed OB (B) Value	· (Blo	da)				17,000
	0	06			006																Value (E	225					1,240,600
								NO	OTES													Diag	1/				1,240,000
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WAT	ERFR	TNC																	Supplementation a		Parcel \	valu	ie				2,571,300
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NO K	CITCHE	ΞN																	Exemp	tion							0
LIV F	RM, (2)	BR																	Adjustr	nent							
	ATH -4																		-								2,571,300
(., =							BU	ILDING PE	ERMIT	TREC	ORD						-				VIS	SIT /	CHAN	IGE H	ISTO		
Per	mit ID	Issue Date	е	Type		Desc	cription	Am	ount	Ins	sp Date	% (Comp	С	of O	Co	omments	3	Da	te	Type		IS	ID	Cd	Purpo	st/Result
												BAIDII	AIE VA	LILATI	ON SEC	TION											
В Ц		Description	_ -	Zone	Ы	Fronta	Depth		nits	Lle	nit Price		Т		T		Adj	N	lotes		Special P	Pricin	20	l i	Δdi	Unit Pric	Land Value
	lse co	Descriptio			Ы			0										14	10163	-	special F	HUII		1.00			200
2	1093	MULTI HSE	S	R-U		0	0		0 5	SF	3,500	1.000	0	1.000	1.00	PC	6.25				k		U	1.00	,0	21,875	200
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					Tot	al Card	and Ur	nits 0.5	500	Α							-							· T	otal La	nd Value	200

Property Vision ID			WEN ROAD	Account #	17/4			Map ID	17/ 4/ /		g# 2		Bldg Name Sec # 1 of 1	Card # 2 of 2	State Use 1093 Print Date 4/26/2021 9:50:49 AM
		ONSTRU	CTION DETA			C	ONSTR	RUCTION	DETAI		NTINUED)				VIIII 2410 1/20/2021 0.00.10 / III
Elem	ent	Cd		scription		Elem		Cd	T		scription				
Style		06	Conventiona									1			
Model		01	Residential											28	
Grade:		08 1.75	Good +20		١.	ALID.									
Stories: Occupan		1.75	1 3/4 Stories	i	L.	ИНР		885	/FD / IO	_		_			
Exterior V	Mall 1	14	Wood Shing	lo	-	Code	_		CED US	E	Doroontogo				
Exterior V		14	Wood Silling	ie	-		3 41 11 7		ription		Percentage				
Roof Stru		03	Gable/Hip			1093	MULI	I HSES W	/-		100				
Roof Cov		10	Wood Shing	ما							0				
Interior W		05	Drywall/Shee	ot .	-		CO	ST/MAR	KETV	ALLIAT		_		TOO	
Interior W		00	Drywaii/Once		F	Base Ra		JI / INPAIN	TIL I UI	115.00	1014	_		TQS	
Interior F		09	Pine/Soft Wo	nnd		RCN				248,107	7	18)	. 4	18
Interior F			I moroon vv	oou		let Othe	r Adi			13,363		110	2	DAG	10
Heat Fue		03	Gas			AYB	7 7 10		-	1980				BAS	
Heat Type		04	Forced Air-D	uc		Effective	Year F	tuilt		2004					
AC Type:		03	Central		li li	Deprecia	tion Co	de		VG					
Total Bed		01	1 Bedroom		F	Remodel	Ratino								
Total Bth		1				ear Rer									
Total Half		0	0			Deprecia	tion %		- 1	16					
Total Xtra	Fixtrs	1			F	unction	al Obso	ol)					
Total Roc		3	3 Rooms			conomi			()				20	
Bath Style	e:	02	Average			Cost Tre		or	'	1				28	
Kitchen S	Style:	02	Average			Condition						-			
		01			9	6 Comp	lete								
					.					34					
						RCNLD	8		4	208,400	J				
			<u> </u>			Dep % O Dep Ovr	Comm								
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						Cost to C	ure Ov	r Commer	nt				- 3456	And the second second	The state of the s
	0	B - OUTE	BUILDING &	YARD ITE	EMS(L)/	XF - BU	ILDIN	G EXTRA	FEATL	JRES(L	3)	Time.		A Description of the Control of the	
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		Ttl	Gross Liv / Le	ase Area	8	382	1,008	882	2			2			

	R	TC	PO	UT	LITIES	S	TRT /	ROAD	L	OCAT	TON			CUR	RENT	4SSES	SMENT					
MASIELLO, TR, JAMES A.		2 Above	Street	5 Well		3 (Jnpav	ed		Vaterfro	ont		cription		ode		aised		sessed		451	3
		4 Rolling	g	6 Sept	ic	\Box						RESID			012		,705,500		,705,50		401	
BURKE, TR, STEVEN M.					UPPLEN	ENT	AL DA	TA				RES LA	AND	1	012		1,291,600	1	,291,60	00	KITTER	Y, ME
234 LAFAYETTE ROAD		Alt ID		3	OFFLEN	TIF		IIA			-											
		Sub-div				Las	st TG F										- 74,3					
HAMPTON NH	03842	Flood Zo		N7 CI			te next															
		Overlay 2)Z-SL			st Farn							-	- 4							
		ADU app					1100710	5000														
		Gis ID		100		AS	SOC F	PID#														
DECORD OF OW	IEDOUID		10000		CALED	1000000			MIE	DDICE	WC.				Total		2,997,100 ISSESSM		2,997,10			
RECORD OF OWN	ERSHIP				SALE DA			V/I S		PRICE	_	Year	Code	Asse	essed	Year	Code	Asse		Year	Code	Assessed
MASIELLO, TR, JAMES A. GOLDMAN, ROBERT			17591 14697	323 522	10-27-2 12-08-2		Q	11		,475,00		2020	1012	_	05,500	2020	1012		05,500	2019	1012	1,181,30
CATALANO, G THOMAS & M	ARIF			311	09-06-1		W	'		, 100,00	6 00	2020	1012		91,600	2020	1012		91,600	2010	1012	864,20
								- 1													1012	34,90
								- : 1														
													Tota	1 2	997100		Total	29	997100		Total	208040
	EMPTIONS	S									MENTS				This signa	ature ackr	nowledges a	visit by	a Data C	ollector	or Assessor	
Year Code E	Description		A	mount	Code	D	escrip	tion	Num	ber	Amo	ount	Com	nm Int								
																	40004	0501		01.00		
								- 1								Satronessa no	APPRAI		ALUE	SUMIN	IARY	
		Tota	1	0.0	5]	Appraise	ed Bldg.	Value (Ca	ırd)				1,663,90
				ESSING N	IÈIGHBO	RHO	OD								Appraise	ed XF (E	3) Value (B	lldg)				6,70
NBHD	NBHD I	Name		Street Ind	ex Name			Traci	ng			Bat	ch		Appraise	ed OB (I	B) Value (E	Bldg)				34,90
008	008	8													Annraise	ed Land	Value (Blo	la)				1,291,60
				NO	DTES										Special			-9/				1,201,00
BEIGE I K														-				•*********				
FULL OCEAN VIEW															I otal Ap	praised	Parcel Va	lue		1		2,997,10
														1	Valuatio	n Metho	od					
															Exempti	on						
															Adjustm	ent						
															•			-		_		2.007.40
																	MOIT		MOEI	UCTO	0.1/	2,997,10
Permit ID Issue Date	Туре	Desc	cription	LDING PI	ount	Insp		% C	omn	T C	of O	Co	ommen	ite	Date	9	Type	IS	ANGE F	Cd		st/Result
3P-20-319 10-21-2020 RE		Remodel	приоп	1 011	35.000	шэр	Date	70 0		+	01 0	ELEVA			04-28-2		Турс	+	MO	68	1 dipoc	ourtoout
2-147 06-20-2012 RS		Residenti	al			05-04	-2013	100	700-0			18X20 (12-20-2				MM	47		
06-302 09-01-2006 NO		New Cons	struct		45,000			10	00	04-1	8-2007	22'x24'	two car	r gara	08-08-2	2016			MO	70		
3348 07-11-2006 PL	<u>.</u>	Plumbing			20.000	00.00	0007		00	07.4		Internal			05-04-2			į.				t Inspection
06-108 04-18-2006 RE 06-051 03-10-2006 AE	=	Remodel Addition			30,000					07-1	1-2007	20'y28'	two sto		06-02-2 06-25-2							t Complete
06-026 02-09-2006 AI		Addition			75.000		-2007	10	20	07-1	1-2007	20'x28'	2nd st	additio					RK		Change	Reinspe
0.00							LA	ND LIN	IE VA	LUATI	ON SEC	CTION							4			
	Zone D	Fronta	Depth	U	nits	Unit I	Price	I. Fact	S.A.	Ac Di	C. Fac	t St. Idx	Adj	No	otes	5	Special Price	cing		Adj	Unit Pric	Land Value
B Use co Description	R-RC	0	0	43	560 SF		2.59	1.400	9	1.000	1.00	WA	8.00	OCEAN	FRON				0 1.00	00	29.01	1,263,60
		o l	ő		000 AC			1.000	0	1.000	1.00	WA	8.00						0 1.00		28,000	28,00
1 1012 OCN FT MDL	R-RC	0 1				1			1000							1	1		1			
1 1012 OCN FT MDL	R-RC												1.									
1 1012 OCN FT MDL	R-RC																					
1 1012 OCN FT MDL	R-RC																					
1 1012 OCN FT MDL	R-RC																					

Bldg Name Sec# 1 of 1

Card # 1 of 1

State Use 1012 Print Date 4/26/2021 9:51:47 AM

Vision ID 310		Account # 53/2	-1	IV	iap iD 53	Bldg	# 1
C	ONSTRU	CTION DETAIL	C	ONSTR	UCTION D	ETAIL (CONT	INUED)
Element	Cd	Description	Elem	ent	Cd	Desci	ription
Style Model Grade: Stories:	60 01 10 2	Custom Residential Excellent + 2 Stories	MHP				- X 32 99 99 99 99 99 99 99 99 99 99 99 99 99
Occupancy]1.					D USE	
Exterior Wall 1 Exterior Wall 2 Roof Structure: Roof Cover	03 03	Wood Shingle Gable/Hip Asph/F Gls/Cmp	1012	OCN F	Descrip T MDL-01	tion	Percentage 100 0 0
Interior Wall 1	05	Drywall/Sheet		COS	T/MARK	ET VALUATIO	
Interior Wall 2 Interior FIr 1 Interior FIr 2 Heat Fuel Heat Type: AC Type: Total Bedrooms Total Bedrooms Total Half Baths Total Xtra Fixtrs Total Rooms: Bath Style: Kitchen Style:	12 14 02 04 03 04 4 1 7 02 02 01	Hardwood Carpet Oil Forced Air-Duc Central 4 Bedrooms 1 7 Rooms Average Average	Base Rat RCN Net Othe AYB Effective Deprecial Remodel Year Ren Deprecial Functional Economic Cost Trer Condition % Compl	r Adj Year Bu tion Cod Rating nodeled tion % al Obsol c Obsol nd Facto	iilt le	175.00 1,934,813 89,000 1984 2006 VG 14 0 0	
		BUILDING & YARD ITEMS(L)	RCNLD Dep % O Dep Ovr Misc Imp Misc Imp Cost to C	Comme Ovr Ovr Cor ure Ovr	mment Comment	1,663,900)

FOP		4	4	28	
4	18	12 20	FUS FOP 20 20	FUS BAS UBM	20
4	FUS FOP	444	4	28	
	14 1B 18	FUS BAS UBM	28	16 16	14
34		-	28 28		34
UAT FUS					4 BAS UEI 12 12
BAS UBM	14	FOR	56 4 4 FOR	4 FOP 4 500	14
6 BAS UBM	14	6 FOP	FUS	6 BAS	6 A 14

Cost to Cure Ovi Continent													
	OB	- OUT	BUILDING	YA.	RD ITE	EMS(L) / XF	- BUIL	DIN	G EXTR	A FEATU	JRES	(B)	
Code	Description	n Su	Sub Desc	Lan	Units	Unit Price	Year	%	Dep R	Cond	Qu	Adj	Apprais Va
FPL3	2 STORY C	H		В	1	7800.00	1992	86	1.00			0.00	6,700
FGR4	W/LOFT-AV	/G		L	780	45.00	1998	75	0.00			0.00	26,300
PAT2	PATIO-GO) C		L	312	11.00	2007	100	0.00			0.00	3,400
SHD2	W/LIGHTS	Εİ		L	362	16.00	2012	90	0.00			0.00	5,200
													*
		- 1			10								
1	1	- 1	1	I	1			1			1	I	1

a 0 0 0 0	
e 9 4 5 9 6	

								1	
		BUILDING SU	JB-AREA SU	MMARY	SEC	CTION			
SUBAR	Descript	ion	LIVING	GRO	SS	EFF AR	Unit Cost	Unde	eprec Value
BAS	First Floor		2,680	2	,680	2,680	302.94		811,879
FOP	Porch, Open, Finished				416	83	60.44		25,144
FUS	Upper Story, Finished		2,648	2	,648	2,648	302.94	1	802,185
UAT	Attic, Unfinished			1	,456	146	30.38		44,229
UBM	Basement, Unfinished			2	,680	536	60.59		162,376
			1				-	1	
	Ttl Gross	Liv / Lease Are	a 5,328	1 0	.880	6.093	-1 %		
	111 01033	LIV / LCase Ale	a 5,520	9	,000	0,093	I		

C	URRENT OW	VER		TOPO		ITILIT			ROAD		LOCAT					RRENT	ASSES	SMENT					
	J. SHAPIRO 19			bove Stree	t 2 Pu	ıblic W	/ater	1 Paved	1	7 V	Vaterfro	nt		cription		Code	App	raised		ssesse		45	13
SHAPIRO.			4	Rolling		100				+			RESIDI			1013		955,600		955,6			
			H			SUPI	PLEME	NTAL DA	ATA	44		_	RES LA	ND	1	1013		377,600	الا	377,6	500	KITTEF	RY, ME
12 CAPTAIN	NS VVAT		Alt		SUB - G		BERR	TIF													L		
				o-div				Last TG															
KITTERY P	OINT IV	E 0390		od Zone erlay Zone	OZ-SL			Date nex Last Far															
			TIF	2010 Tax				Condo A															
			AD	U approva																			
			Gis	ID	4091			ASSOC	PID#							Total	_	1,333,200		1,333,	200		
RI	ECORD OF O	WNERSHI)	BK-VC	L/PAGE	SAL	E DAT	E Q/U	V/I	SALE	PRICE	VC						ASSESSI		S (HIST	ORY)		
THE ALAN	J. SHAPIRO 1	999 TRUST	X	18173	674	02	-10-202	0 Q	1	1	,443,44	7 Q	Year	Code		essed	Year	Code	As	sessed	Yea		Assessed
	, ALEXANDEI			11779		123.200	-09-200	200	!			1F	2020	1013	200	55,600	2020	1013		955,600			610,900
	N, ALEXANDEI		ואנ	11745 10809			-25-200 -14-200		V		350,00 250,00			1013	3	377,600		1013		377,600		1013	394,600
), LOU & O'CC OANN B & GE		אור	9101	135		-14-200 -11-199		V		112,00						0					1013	35,30
JOBOINIA, O	Or HITT D & OL	ONOL O		0101	100	"	11 100	القا	1		112,00	٦		T-1-		333200		Takal		400000		Tatal	404000
		EXEMPTIO	NS			4			OTH	IFR A	SSESS	MENT	\$	Tota			ture ack	Total		1333200 by a Data		Total or or Assessor	104080
Year Co	ode	Description			Amount	(Code	Descrip		Nun			ount	Com	m Int	Tillo olgila	itaro don	nomougoo	a viole	b, a bala	Concot	, 01 , 10000001	
									- 1		1.11							APPR	AISE	VALU	ESUN	MARY	
				Total					1 1 1 12	- 1						Appraise	ed Bldg	. Value (C	Card)				901,50
				Total	ESSING	.00	HROR	HOOD	-							Annraise	d XF (B) Value ((Blda)				8,70
NB	HD	NBH	D Nam		Street I	ndex N	lame		Trac	ing			Bat	ch			,	B) Value	, ,				45,40
00	01		0001						1121											,			
						NOTE	S							777		52.03		l Value (E	siag)				377,60
IVG; OBSTI	RUCTED VIEV	/- WIER CF	REEK													Special I	Land V	alue					
																Total Ap	praised	Parcel V	/alue				1,333,20
																Valuation	n Meth	od					
																Exempti	on						
															- 1.	Adjustm							
															-	Adjustiti							
																							1,333,200
Permit ID	Issue Date	Туре		Description	ILDING	moun		sp Date	T % C	Comp		of O	C	mment	c	Date		Type		HANGE S ID	Cd		st/Result
3P-21-12	01-14-2021		Res	dential	-+-	16,0		SP Date		0 0	1	010	REPL 1			06-10-2		1 ype	+	MO		1 uipos	ou i toouit
PNG-20-48	06-18-2020	GAS		ane/Natura	IG		946			0	06-22	2-2020	50G AG	TNK,	GAS L	06-03-2	020			МО	75		
R16-159	05-23-2016	RS		dential				-23-2017		00			REMO\			04-28-2				MO	68		
9-352	09-28-2009			dential			213			00			Reline 2	2 flues v		04-16-2				KF			
)3-102)2-315	05-28-2003 12-19-2002	RS		26' shed 5' pier, 3'x3(n		000 800 04	-08-2003		00 00			ramn &	10'x20		03-24-2 02-23-2				CB	47 53		
00-228	11-29-2000			/2 1/2BA Ca		460.0			1	00	07-07	7-2003	with 2 c	ar attac	hed a	08-22-2	016			МО			
					 				AND LII								_				-		
B Use co	Description	Zone	D Fro	nta Dept	h	Units	U	nit Price	I. Fact	S.A.	Ac Di	C. Fac	t St. Idx	Adj	No	otes		Special P	ricing		A	dj Unit Pric	Land Value
1 1013	SFR WATER	R-RC	(0	4	3,560	SF	2.59	1.100	6	1.000	1.00	WC	3.00			1			0 1.	000	8.55	372,30
1 1013	SFR WATER	R-RC		0		0.500	AC	3,500	1.000	0	1.000	1.00	WC	3.00						0 1.	000	10,500	5,30
																							-1:
					- 1		1		1				1	1 1			1						
						14.0																	

Map ID 71/1/7//

Bldg Name Sec # 1 of 1

Card # 1 of 2

State Use 1013 Print Date 4/26/2021 10:02:29 A

Property Locatio				IV	iap iD /	17 17		
Vision ID 409	1	Account # 71/1-	7				Bldg #	# 1
C	ONSTRU	CTION DETAIL	CC	ONSTR	UCTION E	ETA	IL (CONT	INUED)
Element	Cd	Description	Elem	ent	Cd		Descr	iption
Style	07	Modern/Contemp						
Model	01	Residential						
Grade:	08	Good +20						
Stories:	2	2 Stories	MHP		B # 13 / F	D ///	0.5	
Occupancy	1 14	Mond Chinale	Cada		MIXE		SE	Danasatasa
Exterior Wall 1 Exterior Wall 2	14	Wood Shingle	Code	055.14	Descrip			Percentage
Roof Structure:	03	Gable/Hip	1013	SFR W	ATER ME)L-01		100
Roof Cover	03	Asph/F Gls/Cmp						0
Interior Wall 1	05	Drywall/Sheet		COS	TIBBADU	ETV	ALUATIO	0
Interior Wall 2	03	Drywali/Srieet	Base Rat		I / MAKN	EIV	115.00	'IN
Interior Flr 1	12	Hardwood	RCN	C			1.001.664	
Interior Flr 2	11	Ceram Clay Til	Net Othe	r Adi			54,096	
Heat Fuel	02	Oil	AYB	, Auj			2003	
Heat Type:	05	Hot Water	Effective	Year Bu	rilt		2010	
AC Type:	01	None	Deprecia				G	
Total Bedrooms	04	4 Bedrooms	Remodel					
Total Bthrms:	3		Year Ren					
Total Half Baths	1	1	Deprecia				10	
Total Xtra Fixtrs	2		Functiona				0	
Total Rooms:	9	9 Rooms	Economic	C Obsol			0	
Bath Style:	03	Modern	Cost Tren	nd Facto	or		1	
Kitchen Style:	03	Modern	Condition	1				
	01		% Compl	ete				
							90	
			RCNLD				901,500	
			Dep % O					
			Dep Ovr		nt			
			Misc Imp					
			Misc Imp					
			Cost to C	ure Ovr				
			Coat to C		Commont	.		
	0.175	W DING A VADD ITEMO(I)			Comment			

12.81		FUS BAS UBM 27	10	5	CTI BA:	19 H	5 4 pc/6	
_	74 77 OI	P	5	-	19 24	M 16	FUS 5 BAS UGR	3
1 FS 23	23 23)	19	1	US AS IBM 24	14	17	2
1	2	16 26	7					
	36	EAU FGR	24					
		26	8					

- // // / / / / / / / / / / / / / /	OB - C		UILDING 8						G EXTR	RA FEATL	JRES	(B)	
Code	Description	Su	Sub Desc	Lan	Units	Unit Price	Year	%	Dep R	Cond	Qu	Adj	Apprais Va
DCK1	DOCKS-RES			L	380	40.00	2003	90	0.00			0.00	13,700
FPL3	2 STORY CH			В	1	7800.00	2003	90	1.00			0.00	7,000
FPO	EXTRA FPL			В	1	1900.00	2003	90	1.00			0.00	1,700
FGR2	GARAGE-G			L	480	45.00	2003	100	0.00			0.00	21,600
TEN	TENNIS CO			L	2,80	4.00	2003	90	0.00			0.00	10,100
	1		I		l .			ı					1

			BUIL	LDIN	G SUL	B-AREA SU	MMAR	RYSE	CTION			
SUBAR		De	scription			LIVING	GR	OSS	EFF AR	Unit Cost	Und	deprec Value
BAS	First Floor					2,690)	2,690	2,690	149.96	3	403,380
CTH	Cathedral C	eiling	l)	481	48	14.96	3	7,198
DCK	Deck					()	420	42	15.00		6,298
EAU	Attic, Expan	sion,	Unfinished			()	888	222	37.49	9	33,290
FGR	Garage, Fra	med				()	888	355	59.95	5	53,234
FHS	Half Story, F	inish	ed			48	3	96	48	74.98	3	7,198
FOP	Porch, Oper	n, Fin	ished			()	124	25	30.23	3	3,749
FSP	Porch, Scre	en, F	inished			(276	69	37.49)	10,347
FUS	Upper Story	, Finis	shed			2,209	9	2,209	2,209	149.96	6	331,251
UBM	Basement, I	Jnfini	ished			(1,963	393	30.02	2	58,932
		Ttl (Gross Liv / I	Lease	e Area	4,947	1	10,762	6,319			

	perty Loc ion ID	ation 12 CA 4091	PTAINS V		ccount #	71/1-7		Map I	D 71/1		3ldg#	1			Bldg Nan ec# 1			Card #	2 of 2	2		Use 1 Date 4		10:02:29 A
	CL	JRRENT OWI	NER		1	ОРО	UTIL	LITIES	STRT	/ROA	D	LOCA	TION			CUF	RRENT	ASSES	SMENT					
TH	E ALAN J	. SHAPIRO 19	999 TRUS	Т		ve Street	2 Public	c Water	1 Pave	d	7 \	Waterfr			scription		Code		raised	Ass	sessed		45	13
		LAN J. TR			4 Rolli	ng								RESID			1013		955,600		955,60		45	13
								IDDI FMI	NITALD	ATA				RES L	AND	1	1013		377,600	0	377,60	00	KITTEF	RY, ME
12	CAPTAIN	S WAY			Alt ID	SI		<i>JPPLEME</i> SEBERR		AIA												1		• • • • • • • • • • • • • • • • • • • •
KIT	TERY PO	DINT M	IE 039	05	Sub-div	/ Zone		OLDLINI	Last TO Date ne	ext TG														
					TIF 20		SL		Last Fa Condo															
					Gis ID	40	91		ASSOC	PID#							Tatal		4 222 200		1 222 20	201		
	DE	CORD OF O	MAIEDCH	ID		BK-VOL/	DACELS	MEDA	TE OU	MI	CALE	PRICE	E VC				Total		1,333,200 4<i>SSESSI</i>		1,333,20			
	/\L	CONDOIO	VVIVENSII	-		DIV-40DI	AGL	ALL DA	IL QIO	9/1	SALL	FRICE	- 80	Year	Code	Ass	essed	Year	Code	Asse		Year	Code	Assessed
														2020	1013		955,600	_	1013	***************************************	55,600	2019	1013	610,900
														2020	1013		377,600		1013		77,600	2019	1013	394,600
															1010	,	311,000		1010	0.	77,000		1013	35,300
							1								- 11								1010	00,000
			CVENDT	100							UED 6	0050	DAFFAITC		Total		1333200		Total		333200		Total	1040800
V	ear Coo		Descrip		5	Δm	ount	Code	Descr			nber	SMENTS Amo		Comr		This sign	ature ack	nowledges	a visit by	a Data C	ollector	r Assessor	
16	al Co	ue	Descrip	lion		AIII	Ount	Code	Desci	iption	INUI	inei	AIII	Juni	Comi	11 1111								
																			APPRA	AISED	VALUE	SUMM	ARY	
					To	tal		- 1									Apprais	ed Bldg	. Value (C	ard)				901,500
					10		SING NI	EIGHBOI	RHOOD		1						Apprais	ed XF (F	3) Value (Blda)				8,700
	NBI	HD I	NB	HD	Name		treet Inde		17000	Tra	cing		T	Ba	tch				,	0,				
	000			000													Apprais	ed OB (B) Value	(Bldg)				45,400
		.]		-	-		NO	TES									Apprais	ed Land	Value (B	ldg)				377,600
				-			140	ILS									Special	Land Va	alue					0
																- 1				-1				•
																- 1			Parcel V	alue				1,333,200
																	Valuation	on Metho	bc					С
																	Exempt	ion						0
																						= 1		- 1
																	Adjustn	ient						
																Ī								1,333,200
				_		BUILI	DING PE	RMIT RE	CORD		********								VISI	T/CHA	ANGE H	IISTOR	Y	
Pe	ermit ID	Issue Date	Туре		Des	cription	Amo		nsp Date	%	Comp	С	of O	С	omments	3	Dat	e	Туре	IS		Cd	Purpos	st/Result
				X																				
-												1												
-																	- 7							
									L	AND L	NE VA	LUATI	ON SEC	TION					W		1			
Б	Use co	Description	Zone	1	Fronta	Depth	Un		Jnit Price						x Adj	A.I.	otes	Τ,	Special Pr	dalaa	T	ا الم	Juit Duin	Land Value
В	Use co	Description	Zone	٦	Fionia	Deptil	UII	its t	Juli Puce	I. Faci	3.A.	AC DI	C. Fac	i St. Iu	X Auj	INC	otes	1	special Pi	icing		Auj	Unit Pric	Land Value
								= 1																
					1						1													
			1																			100		
				To	otal Card	Land Units		A													T	otal La	nd Value	

Property Location 12 CAPTAINS WAY Map ID 71/1/7// **Bldg Name** State Use 1013 Vision ID 4091 Account # 71/1-7 Bldg # 1 Sec # 1 of 1 Card # 2 of 2 Print Date 4/26/2021 10:02:30 A CONSTRUCTION DETAIL **CONSTRUCTION DETAIL (CONTINUED)** Element Cd Description Element Cd Description Style Model Grade: Stories: MHP Occupancy MIXED USE Exterior Wall 1 Code Description Percentage Exterior Wall 2 Roof Structure: Roof Cover Interior Wall 1 COST / MARKET VALUATION Interior Wall 2 Base Rate Interior Flr 1 RCN Interior Flr 2 Net Other Adj 54,096 Heat Fuel AYB Heat Type: Effective Year Built AC Type: Depreciation Code Total Bedrooms Remodel Rating Total Bthrms: Year Remodeled Depreciation % Total Half Baths Total Xtra Fixtrs Functional Obsol Total Rooms: Economic Obsol Bath Style: Cost Trend Factor Kitchen Style: Condition % Complete RCNLD Dep % Ovr Dep Ovr Comment Misc Imp Ovr Misc Imp Ovr Comment Cost to Cure Ovr Cost to Cure Ovr Comment OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B) Description | Su | Sub Desc | Lan | Units | Unit Price | Year | % | Dep R | Cond | Qu | Adj | Apprais Va Code **BUILDING SUB-AREA SUMMARY SECTION** SUBAR LIVING Description GROSS EFF AR | Unit Cost | Undeprec Value **UGR** Garage, Under 727 218 44.97 32,690 Ttl Gross Liv / Lease Area

	cation 4 WHE 4099	ELHOUSE			71/1-17		Map I	D 71/1		Bldg #	1			Bldg Nar		Card #	1 of	1		Use 10 Date 4/		9:52:17 AM
C	URRENT OWN	IER	T	TO)PO	UTILI	TIES	STRT	/ ROAL	0	LOCAT	TION			CURRENT	ASSES	SMENT					
COWERN	THOMAS G.			2 Above		2 Public	Water	1 Paved		3 F	Rural		Des	cription			raised	Asse	essed		45	12
				4 Rollin	g	6 Septic							RESID	NTL	1010		640,20	0 (640,20	0	45	13
LAYTON, LA	AURANCE W.												RES LA	AND	1010		361,60		361,60		KITTER	Y ME
110 COLISE	EUM AVE UNIT	310						NTAL D	ATA												KITTE	II, IVIL
NASHUA	N	H 0306	3	Alt ID Sub-div Flood Zo Overlay TIF 2010 ADU ap Gis ID	one Zone OZ 0 Tax			Last TG Date ne: Last Far Condo A	xt TG m Ap Assoc													
															Total		1,001,80		001,80			
RI	ECORD OF O	WNERSHI	<u> </u>		BK-VOL/F	PAGE SA	ILE DA	TE Q/U	V/I	SALE	PRICE							MENTS (
COWERN,	THOMAS G.				18209 9	46 0	4-01-20	20 Q			969,00	00 00	Year	Code	Assessed	Year	Code	Assess	sed	Year	Code	Assessed
O'TOOLE, [DONALD V				3130 2	31 0	7-22-19	83 U	V			0	2020	1010 1010	640,200 361,600		1010 1010	100000000000000000000000000000000000000),200 ,600	2019	1010 1010	465,800 411,900
														Total	1001800		Total	100	1800		Total	877700
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Year Co	ode	Descripti			Amo	ount	Code	Descri			nber		ount	Com	m Int		·	•				
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				Tota	al	0.00									Apprais	sed Bldg	. Value (0	Card)				623,500
		-			ASSES	SING NE	GHBOR	RHOOD					-		Apprais	sed XF (I	B) Value	(Bldg)		- 1		13,100
NB	HD	NBH	ID Na	ame	St	eet Index	Name		Trac	cing			Bat	ch:	Annrais	ad OB (B) Value	(Blda)				3,600
00	001		0001					5														
						NOT	ES							70	Apprais	sed Lanc	d Value (E	3ldg)				361,600
8/16 RESTE	RICTED RIVER	VIEW													Specia	Land V	alue					(
O/ TO TREO IT	(IOTED TUVEL)	V.L.													Total A	nnraicae	Parcel V	/aluo				1,001,800
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					BUILD	ING PER	MIT RE	CORD									VIS	IT / CHAI	VGE H	ISTOR	Υ	
Permit ID	Issue Date	Туре		Desc	cription	Amou		nsp Date	% (Comp		of O		omment	s Da	te	Туре	IS	ID	Cd		t/Result
95-025	02-23-1995		C	AR GAR	R (ZBA 2/8	375	5,000			100	05-0	2-1996			06-10-				MO	01		
94-056	06-09-1994	RS	(F	RENEW	ED-SEE 9	275	000,		1	100			CONT		06-04-					75		
			0.520												04-28-					68		
															04-18-					47		
															04-18-				KF	20		
			- 1												04-18-	2020				75		
				-		4		1.	ANDI	NE VA	LIATI	ON SE	TION	-	08-22-	2016			MO	70		
_]		T _	T											11	1 2 2				T	T	1	
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	4099	-	A second transfer of the second		EMILIE MEN	71/1-17		2 55 43 51	12 TO 10 MADE	200 - 200 -	Bldg			# 1 of 1			5 855	p = 1000000 00	/26/2021 9	0.02.1771
			TION DETA						UCTION I	PETAIL (
Element	04		Cape Cod	scripti	ion		Eler	nent	Cd		Desc	ription								
Style Model	01		Residential																	
Grade:	06	100	Good																24	
Stories:	1.75		1 3/4 Stories	s		IN	/IHP									-	3,	NDK	24	
Occupancy	1								MIXE	D USE			WDK	44	BAS	4 4	2			
Exterior Wall	1 11	- (Clapboard				Code	T	Descri	otion		Percentage	9		UBM .	4				15
Exterior Wall			Nood Shing	gle			1010	SINGL	E FAM M	DL-01		100		30	5 5 8		12			
Roof Structur			Gable/Hip									0		38	0		18			
Roof Cover	03		Asph/F Gls/						DT /858 D1	/FT \ / A /		0					-		24	2
Interior Wall		-	Drywall/She	et		_	Base Ra		ST/MARK		0.00	N				9	6	ros Bas JGR	24	UC
Interior Wall 2 Interior FIr 1	12	- h	Hardwood				sase Ka RCN	ite			2,305					18		JGR		
Interior FIr 2	14		Carpet				Net Othe	ar Adi			500					FHS 18				
Heat Fuel	02		Oil				YB	or Auj		199						FHS BAS UBM				
Heat Type:	05		Hot Water					Year B	uilt	200			32	TQS BAS UBM	3	2				
AC Type:	01	- 1	None					ation Co		A				UBM						
Total Bedroor	ms 03	1	3 Bedrooms	3				Rating								23	21			3686
Total Bthrms:	: 3							modeled	1								30			
Total Half Bat								ation %		16							30			
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Total Rooms:	: 9_		9 Rooms					ic Obsol		0			16	4 4 TQ\$0	4 4 12	6 2				
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Kitchen Style	: 02 01	1	Average				Conditio													
	101					9	6 Comp	nete		84									24	2
		- 1				l _R	RCNLD			62	3,500									
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SUBAR		Des	cription			LIVING		ROSS				Indeprec Value	MARKE S	100		/		-		
	st Floor					2,7	770	2,770	2,770			369,651					-	-		No.
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	ree Quarte					1,0	560	2,080			.09									No. of the last of
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Ttl Gross Liv / Lease Area

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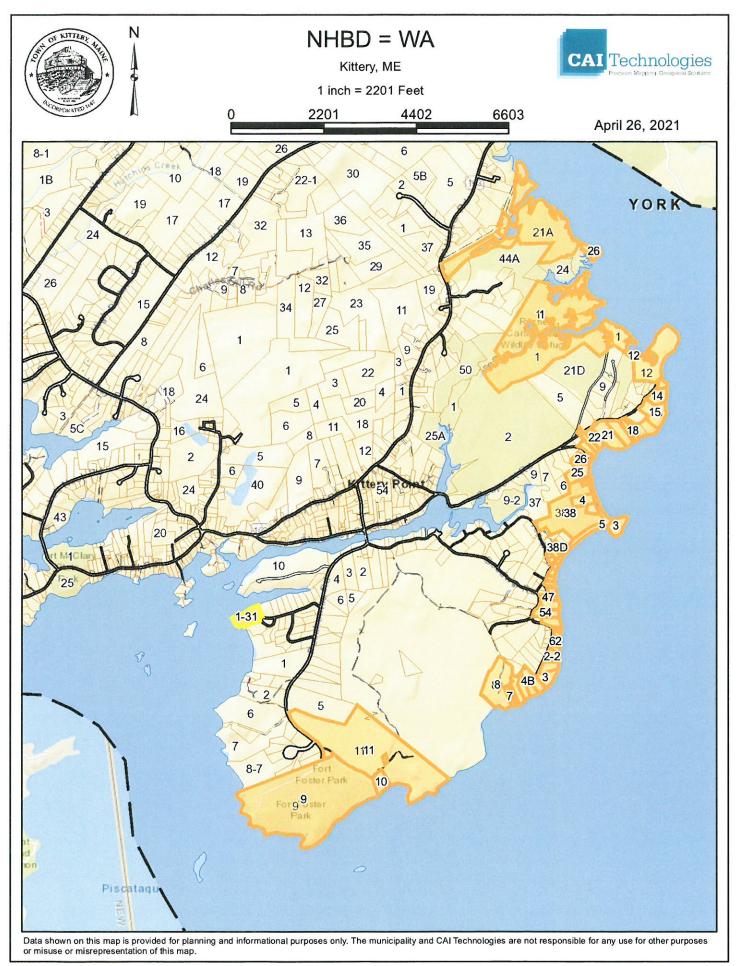
5,274

RESIDENTIAL NBHD CODE & FACTORS

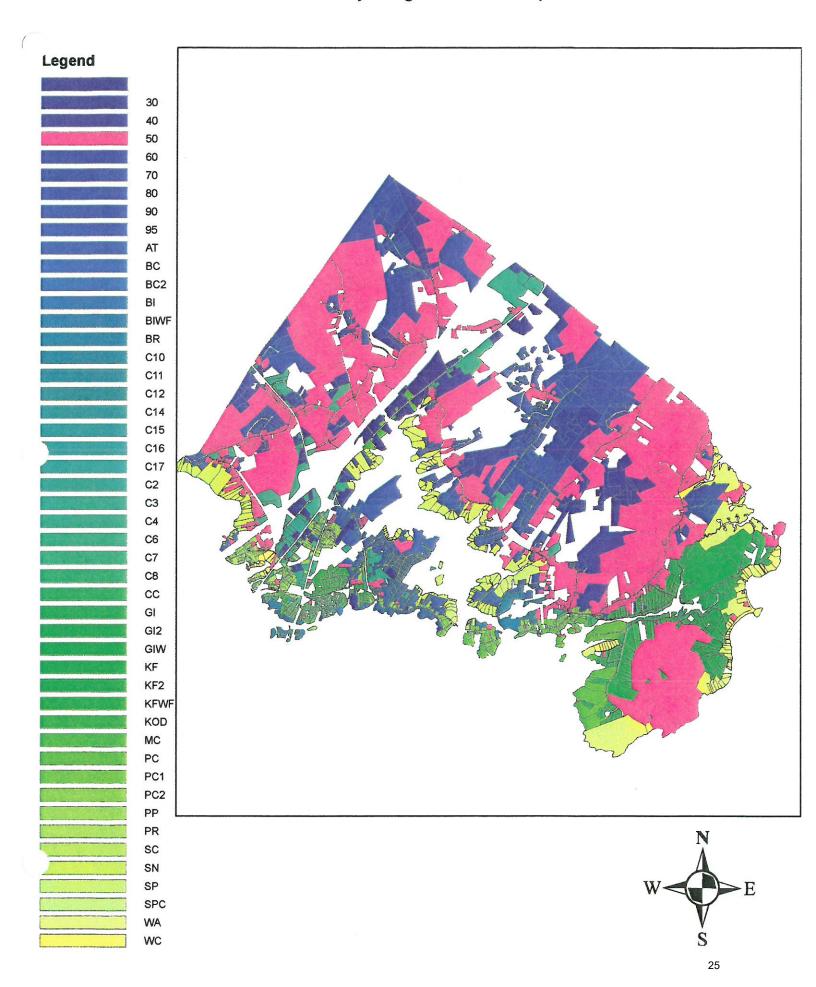
NBHD Code	Description	Factor	NBHD Code	Description	Factor	NBHD Code	Description	Factor
10		0.60	ВІ	BADGERS ISLAND	3.50	МС	MENDUM CREEK	3.50
20		0.70	BIWF	BADGERS ISLAND WF	5.50	PC	PEPPERRELL COVE	6.25
30		0.80	BR	BARTERS CREEK	3.75	PC1	PEPPERRELL COVE RD	3.10
40		0.90	CC	CHAUNCEY CREEK	4.50	PC2	PEPPERRELL COVE	1.75
50	AVERAGE	1.00	CI	CUTTS ISLAND	1.40	PP	PROX PORTSMOUTH	1.50
60		1.10	GI	GERRISH ISLAND	3.20	PR	PISCATAQUA RIVER	4.00
70		1.25	GI2	GERRISH IS GOODWIN	1.50	sc	SHEP COVE	1.20
80		1.40	ISL	ISLAND	1.50	SN	SPINNEY CREEK	2.00
90		1.75	KF	KITTERY FORESIDE	3.00	SP	SPRUCE CREEK	4.00
95		2.00	KF2	KITTERY FORESIDE 2	2.00	SPC		3.00
AT	ADMIRAL T	1.25	KFWF	KITTERY FORESIDE WF	4.75	WA	WF ATLANTIC	8.00
ВС	BACK CHANNEL	6.00	KOD	OUTLET DISTRICT	1.00	wc	WEIR CREEK	3.00
BC2	BACK CHANNEL 2	4.00						

RESIDENTIAL SITE INDEX & FACTORS

Land Class	Site Index	Description	Influ Factor
R	1	SITE INDEX 1	0.5
R	2	SITE INDEX 2	0.7
R	3	SITE INDEX 3	0.8
R	4	SITE INDEX 4	0.9
R	5	SITE INDEX 5	1
R	6	SITE INDEX 6	1.1
R	7	SITE INDEX 7	1.2
R	8	SITE INDEX 8	1.3
R	. 9	SITE INDEX 9	1.4
R	Α		1.6
R	WD	WF DEEP	1
R	WF		3
R	WT	WE TIDAL	1



Kittery Neighborhood Map



Group Summary by Land Ur KITTERY, ME

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Land Use	Count	Median A/S Ratio	COD	PRD	Median Sale Price	Median Appraised	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Variance	Avg Dev Median	Avg Dev Mean	Weighed Mean
0340, OFFICE BLD MDL-94	1	1.1136	0	1	\$730,000.00	\$812,900.00	\$730,000.00	\$812,900.00	1.1136	0	0	0	1.11
0342, PROF BLDG MDL-94	1	1.0222	0	1	\$360,000.00	\$368,000.00	\$360,000.00	\$368,000.00	1.0222	0	0	0	1.02
1010, SINGLE FAM MDL-01	186	0.9715	8.52	1.0067	\$374,500.00	\$372,250.00	\$415,095.56	\$403,661.40	0.9790	0.0124	0.0828	0.083	0.97
1013, SFR WATER MDL-01	14	0.9975	2.57	1.0058	\$715,000.00	\$703,550.00	\$834,496.21	\$823,264.29	0.9923	0.0011	0.0257	0.0257	0.99
1014 , SFR W / ADU	1	0.9100	0	1	\$480,000.00	\$436,800.00	\$480,000.00	\$436,800.00	0.9100	0	0	0	0.91
1020, CONDO MDL-05	67	0.9840	4.17	0.9965	\$458,000.00	\$426,200.00	\$490,567.16	\$486,077.61	0.9874	0.0034	0.041	0.0411	0.99
1030 , MOBILE HME	1	0.9890	0	1	\$200,000.00	\$197,800.00	\$200,000.00	\$197,800.00	0.9890	0	0	0	0.99
1031, MOBILE HME MDL-02	25	0.9556	14.55	1.0233	\$98,000.00	\$78,000.00	\$107,410.80	\$102,668.00	0.9782	0.0324	0.139	0.1399	0.96
1040, TWO FAMILY	17	0.9218	7.48	1.0217	\$325,000.00	\$304,400.00	\$359,670.59	\$336,241.18	0.9552	0.0095	0.069	0.0739	0.93
1050 , THREE FAM	1	0.9637	0	1	\$540,000.00	\$520,400.00	\$540,000.00	\$520,400.00	0.9637	0	0	0	0.96
1090, MULTI HSES MDL-01	3	1.0210	9.15	1.0473	\$515,000.00	\$525,800.00	\$528,333.33	\$513,833.33	1.0186	0.0196	0.0934	0.0942	0.97
1093, MULTI HSES WF	4	0.9907	5.15	1.0152	\$2,124,500.00	\$1,972,000.00	\$1,944,750.00	\$1,854,900.00	0.9683	0.0054	0.051	0.052	0.95
1300, RES ACLNDV MDL-00	3	1.0766	1.91	0.9994	\$145,000.00	\$156,100.00	\$142,500.00	\$151,100.00	1.0597	0.0012	0.0206	0.0262	1.06
1310, RES ACLNPO	1	1.0667	0	1	\$60,000.00	\$64,000.00	\$60,000.00	\$64,000.00	1.0667	0	0	0	1.07
3020 , INNS	1	1.0061	0	1	\$925,000.00	\$930,600.00	\$925,000.00	\$930,600.00	1.0061	0	0	0	1.01
316I, COMM WHSE MDL-96	1	0.9433	0	1	\$300,000.00	\$283,000.00	\$300,000.00	\$283,000.00	0.9433	0	0	0	0.94
3221, RTL CONDO MDL-06	4	1.0428	1.92	1.0029	\$187,500.00	\$196,600.00	\$189,750.00	\$195,650.00	1.0341	0.0009	0.02	0.0219	1.03
3260 , REST/CLUBS MDL-94	1	0.9100	0	1	\$1,575,000.00	\$1,433,200.00	\$1,575,000.00	\$1,433,200.00	0.9100	0	0	0	0.91
3321, AUTO REPR MDL-96	1	1.0086	0	1	\$256,000.00	\$258,200.00	\$256,000.00	\$258,200.00	1.0086	0	0	0	1.01
3401, OFF CONDO MDL-06	1	1.0048	0	1	\$230,000.00	\$231,100.00	\$230,000.00	\$231,100.00	1.0048	0	0	0	1
3840, MARINAS MDL-05	1	0.9465	0	1	\$1,290,000.00	\$1,221,000.00	\$1,290,000.00	\$1,221,000.00	0.9465	0	0	0	0.95
388V, MOBLE PARK MDL-00	1	1.1813	0	1	\$373,500.00	\$441,200.00	\$373,500.00	\$441,200.00	1.1813	0	0	0	1.18
3900 , DEVEL LAND	3	1.0078	1.81	1.0147	\$370,000.00	\$372,900.00	\$438,333.33	\$430,766.67	0.9972	0.0008	0.0183	0.0218	0.98
	339	0.9799	7.61	1.0069	\$375,000.00	\$374,200.00	\$441,720.92	\$431,103.89	0.9827	0.0108	0.0746	0.0746	0.98

Land Neighborhood A Co		an A/S Ratio 0,9804					fean Sale Price M		A CAME OF THE PARTY OF THE PART			-	eighed Mean
	92			0.9966	\$365,700.00	\$363,050.00	\$386,448.59	\$381,890.22	0.9849	0.0111	0.068	0.0681	0.9
40	4	0.9525	12.41		\$399,000.00	\$368,200.00	\$363,715.50	\$358,500.00	1.0307	0.0415	0.1183	0.1508	0.9
50	46	0.9446		1.0108	\$318,250.00	\$302,950.00	\$351,112.50	\$327,793.91	0.9437	0.0087	0.0768	0.0768	0.9
50	32	1.0043		1.0032	\$401,950.00	\$383,900.00	\$398,896.34	\$400,453.13	1.0071	0.0079	0.0637	0.0638	
70	35	0.9898		1.0029	\$443,750.00	\$437,500.00	\$450,504.31	\$446,282.86	0.9935	0.0152	0.0812	0.0813	0.9
80	9	1.0052		1.0182	\$407,500.00	\$421,100.00	\$362,082.89	\$361,088.89	1.0154	0.0033	0.0479	0.049	
90	2	1.0607		1.0035	\$608,046.00	\$642,700.00	\$608,046.00	\$642,700.00	1.0607	0.0074	0.061	0.061	1.0
95	10	0.9377	6.61	1.0272	\$609,001.50	\$590,100.00	\$660,206.50	\$615,990.00	0.9584	0.0081	0.062	0.0672	0.9
AT, ADMIRAL T	25	0.9218	8.48	1.008	\$287,000.00	\$274,700.00	\$292,252.00	\$279,388.00	0.9636	0.0123	0.0781	0.0855	0.9
BC, BACK CHANNEL	3	0.9630	5.28	1.0354	\$852,500.00	\$866,700.00	\$1,342,166.67	\$1,228,833.33	0.9480	0.006	0.0508	0.0558	0.9
BR, BARTERS CREEK	1	1.0210	0	1	\$515,000.00	\$525,800.00	\$515,000.00	\$525,800.00	1.0210	0	0	0	1.0
C10, C/I BIWF	1	0.9465	0	1	\$1,290,000.00	\$1,221,000.00	\$1,290,000.00	\$1,221,000.00	0.9465	0	0	0	0.9
C3, C/I	1	1.0086	0	1	\$256,000.00	\$258,200.00	\$256,000.00	\$258,200.00	1.0086	0	0	0	1.0
'4, C/I	11	1.0078	5.27	1.0237	\$370,000.00	\$372,900.00	\$529,409.09	\$528,863.64	1.0227	0.0058	0.0531	0.0551	
C6, C/I	1	1.0222	0	1	\$360,000.00	\$368,000.00	\$360,000.00	\$368,000.00	1.0222	0	0	0	1.0
C, CHAUNCEY CREEK	1	1.0089	0	1	\$655,000.00	\$660,800.00	\$655,000.00	\$660,800.00	1.0089	0	0	0	1.0
GI, GERRISH ISLAND	5	1.0028	4.4	0.9986	\$655,000.00	\$647,800.00	\$683,840.00	\$674,980.00	0.9857	0.0034	0.0442	0.0476	0.9
612, GERRISH IS GOODWIN	5	0.8992	4.94	1.0047	\$475,000.00	\$431,600.00	\$467,600.00	\$433,080.00	0.9306	0.0071	0.0445	0.0599	0.9
KF, KITTERY FORESIDE	12	0.9522	11.08	1.0199	\$459,500.00	\$427,800.00	\$448,150.00	\$443,900.00	1.0103	0.0253	0.1055	0.1191	0.9
CF2, KITTERY FORESIDE 2	8	0.8875	13.45	1.0432	\$495,900.00	\$432,300.00	\$468,587.50	\$419,125.00	0.9331	0.0227	0.1193	0.1285	8.0
FWF, KITTERY FORESIDE WF	1	1.0276	0	1	\$880,000.00	\$904,300.00	\$880,000.00	\$904,300.00	1.0276	0	0	0	1.0
MC, MENDUM CREEK	1	1.0063	0	1	\$480,000.00	\$483,000.00	\$480,000.00	\$483,000.00	1.0063	0	0	0	1.0
C, PEPPERRELL COVE	3	0.9806	1.39	1.0027	\$2,625,000.00	\$2,571,300.00	\$2,375,000.00	\$2,338,600.00	0.9873	0.0005	0.0136	0.0158	0.9
PC1, PEPPERRELL COVE RD	4	1.0704	2.71	0.9976	\$408,000.00	\$435,650.00	\$421,500.00	\$452,950.00	1.0721	0.0012	0.0291	0.0291	1.0
C2, PEPPERRELL COVE	2	1.0173	0.96	0.9983	\$340,000.00	\$346,450.00	\$340,000.00	\$346,450.00	1.0173	0.0002	0.0098	0.0098	1.0
P, PROX PORTSMOUTH	16	0.9854	7.27	1.0086	\$347,000.00	\$315,700.00	\$323,900.00	\$312,356.25	0.9727	0.0108	0.0716	0.0728	0.9
SN, SPINNEY CREEK	2	0.9979	4.46	0.9988	\$447,500.00	\$447,100.00	\$447,500.00	\$447,100.00	0.9979	0.004	0.0446	0.0446	
SP, SPRUCE CREEK	1	1.0382	0	1	\$925,000.00	\$960,300.00	\$925,000.00	\$960,300.00	1.0382	0	0	0	1.0
PC	3	0.9915	0.92	1	\$785,000.00	\$766,300.00	\$720,666.67	\$713,733.33	0.9904	0.0002	0.0091	0.0095	0.9
VC, WEIR CREEK	2	0.9510	2.88	1.0165	\$921,723.50	\$862,250.00	\$921,723.50	\$862,250.00	0.9510	0.0015	0.0274	0.0274	0.9
	339	0.9799	7.61	1.0069	\$375,000.00	\$374,200.00	\$441,720.92	\$431,103.89	0.9827	0.0108	0.0746	0.0746	0.9
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Town of Kittery, ME Final Revaluation Summary 9/8/2020

2020 Assessed Value	2,170,586,777				
2019 Assessed Value	1,547,533,097				
	623,053,680				
Overall Change	40%				
Residential	45%				
Vacant	64%				
Manufactured Homes	95%				
Condominiums	44%				
Commercial	18%				

	2 Year	1 Year	IAAO Standards
Median ASR (Assessment to Sales Ratio)	98.05	96.7	90% - 110%
COD(Coefficient of Dispersion)	7.92	7.22	Less than 20.0
PRD(Price Related Differential)	1.004	1.0031	0.98 - 1.03

- Preliminary notices were mailed July 16, 2020.
- We had a total of 468 scheduled hearings from July 30th through August 21st.
- We had in person, phone and Zoom hearings.
- Most people were questioning the large increase in their property value, their property information they were being taxed on, and wanted an explanation how the revaluation would affect the tax rate.
- The last Town wide revaluation was done in 2013, so it's been 7 years of a rising real estate market that has contributed to the 40 % increase in the real property assessment.

- We do anticipate that we will have more abatement requests as a result of the revaluation due to tax payers not realizing the effect until they get their tax bill.
- The goal of the revaluation was to adjust all property assessments to market value. This ensures a fair and equitable distribution of the tax burden.
- The median residential home value is \$400,000
- We reviewed all qualified sales form April 1, 2018 through March 31, 2020. The sales were measured and we did an interior inspection where possible. For the Sales that we were unable to perform an interior inspection, letters were sent to verify the information.