



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

Board of Assessment Review

Meeting Agenda
Kittery Town Hall-
Council Chambers
200 Rogers Road
Kittery ME

Wednesday, May 25, 2022
6:00 P.M.

1. CALL TO ORDER: Council Chambers- 6:00 P.M.

2. ROLL CALL

3. ELECTION: Nomination and election of Chair.

4. APPROVAL OF MINUTES: December 6, 2021

5. PUBLIC HEARING:

a. Appeal 1, 375 US Route 1 (Tax Map 47, Lot 4): Owner/Applicant F/C Kittery Development LLC requests consideration of an application of appeal for real commercial property assessment. Agent is Jonathan Block, Pierce Atwood LLP.

b. Appeal 2, 318 US Route 1 (Tax Map 38, Lot 13A): Owner/Applicant F/C Kittery Development LLC requests consideration of an application of appeal for real commercial property assessment. Agent is Jonathan Block, Pierce Atwood LLP.

c. Appeal 3, 294 US Route 1 (Tax Map 38, Lot 14): Owner/Applicant Ripley Road Associates LLC requests consideration of an application of appeal for real commercial property assessment. Agent is Jonathan Block, Pierce Atwood LLP.

d. Appeal 4, 345 US Route 1 (Tax Map 47, Lot 1): Owner/Applicant CPG Kittery Holdings LLC requests consideration of an application of appeal for real commercial property assessment. Agent is Jonathan Block, Pierce Atwood LLP.

e. Appeal 5, 325 US Route 1 (Tax Map 38, Lot 7): Owner/Applicant CPG Finance II LLC requests consideration of an application of appeal for real commercial property assessment. Agent is Jonathan Block, Pierce Atwood LLP.

- Response: Assessor, Paul McKenney, CMA, CNHA and Ed Tinker, CNHA
- Discussion: Deliberation RE: 375 US Route 1, 318 US Route 1, 294 US Route 1, 345 US Route 1, and 325 US Route 1
- Decision: Findings of Fact, Appeals 1-5

6. OTHER BUSINESS

7. ADJOURNMENT

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

- 1 1. Call to Order
- 2 Chair Afienko called the meeting to order at 9:45 A.M.
- 3 2. Roll Call
- 4 Members present: Joe Afienko, Chair; Mary Thron, Member; and Alan Rindler; Member.
- 5 3. Public Hearing: None
- 6 4. Other Business:
- 7 Approval of Minutes- July 28, 2021
- 8 Mary Thron moved to approve the minutes as presented. Seconded by Mr. Rindler.
- 9 Motion passed 3-0.
- 10 5. Adjournment
- 11 Chair Afienko moved to adjourn the meeting at 9:48 A.M. Seconded by Mary Thron.
- 12 Motion passed 3-0.

Submitted by Carrie Varao on April 7, 2022.

Disclaimer: The following minutes constitute the author's understanding of the meeting. Whilst every effort has been made to ensure the accuracy of the information, the minutes are not intended as a verbatim transcript of comments at the meeting, but a summary of the discussion and actions that took place. For complete details, please refer to the video of the meeting on the Town of Kittery website.

JONATHAN A. BLOCK

Merrill's Wharf
254 Commercial Street
Portland, ME 04101

P 207.791.1173
F 207.791.1350
jblock@pierceatwood.com
pierceatwood.com

Admitted in: MA, ME, NH

BY FEDEX DELIVERY

April 1, 2022

Board of Assessment Review
Town of Kittery
200 Rogers Road
Kittery, ME 03904

Re: Kittery Premium Outlets (Tax Year 4/1/2021)

Dear Board of Assessment Review:

Please find enclosed originals and six copies of the Applications for Appeal of Assessment, together with Attachment A, for each of the following properties:

1. F/C Kittery Development LLC (Map 47, Lot 4)
2. F/C Kittery Development LLC (Map 38, Lot 13A)
3. Ripley Road Associates LLC (Map 38, Lot 14)
4. CPG Kittery Holdings LLC (Map 47, Lot 1)
5. CPG Finance II LLC (aka SPG Finance II LLC) (Map 38, Lot 7)

Please also find enclosed a check for \$500 each in payment of the \$100 filing fee for each of the five above appeals.

Very truly yours,



Jonathan A. Block
Co-counsel to the above-named Taxpayers

cc: Anthony Ambriano, Esq. (via email)

APR 4 2022 AM 10:10

FEE FOR BOARD OF ASSESSMENT REVIEW
\$100.00

SURNAME F/C Kittery Development LLC
MAP 47 LOT 4

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 March 31, 2022
2. Date of Application to Assessor December 8, 2021
3. Date of Denial by Assessor February 6, 2022 (deemed denial)

4. Tax Year covered in Abatement Request April 1, 2021
(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 F/C Kittery Development LLC

6. Current Owner if different from above _____

7. Address of Property 375 US Route 1

8. Type of Property:

| | | | |
|------------------|--------------------------|------------------------|-------------------------------------|
| Single Residence | <input type="checkbox"/> | Commercial | <input checked="" type="checkbox"/> |
| Multi Residence | <input type="checkbox"/> | Industrial | <input type="checkbox"/> |
| Undeveloped Land | <input type="checkbox"/> | Machinery or Equipment | <input type="checkbox"/> |

9. Dollar Amount of reduction in Valuation requested \$35,000,000 (Combined all parcels)

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

See Attachment A

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

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

See Attachment A

12. Name and address of Representative (if any)

Jonathan A. Block, Pierce Atwood LLP, 254 Commercial St. Portland ME 04101

Anthony Ambriano, Sassoon Cymrot Law, LLC, 160 Old Derby St. Hingham, MA 02043

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

Yes No

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

Jonathan A. Block
Attorney for Owner

15. Applicant's Legal Mailing Address

PO Box 6120

Indianapolis, IN 46206

Phone # 207-791-1173

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

Question 10 – Basis of Appeal

1. This is an Application for Abatement pursuant to 36 M.R.S.A. §. 841. The subject property is one of 5 parcels making up the complex known as Kittery Premium Outlets. The owners believe that the combined properties are overvalued by a total of \$35,000,000.

2. In support of its application for abatement, the Taxpayer states that the Assessment is manifestly wrong for the reasons outlined below.

A. Despite the global pandemic that began in 2020 and continued through 2021, the Town actually *increased* the assessed value of the subject property in 2020, and retained that *increased* value in 2021.

B. While the COVID-19 pandemic has been devastating to Kittery Premium Outlets for both landlord and tenant alike, many of the issues plaguing brick and mortar retail have been developing for the past several years and are permanent. New technologies and changing consumer habits have shifted sales from brick and mortar stores to online outlets such as Amazon and Wayfair. The Assessment fails to recognize this severe economic obsolescence.

C. The assessor did not use proper valuation techniques to value the property. The applicable valuation approaches do not support the Assessment.

D. The Town's Assessor failed to consider all relevant factors to determine just value as required under 36 M.R.S.A. § 701-A, such as the severe economic obsolescence and diminution in value of brick and mortar retail outlets described above.

3. For all of these reasons, the Subject Property is substantially overvalued and the Assessment is manifestly wrong.

4. The Assessment on the Subject Property is not in conformity with the law, results in unjust discrimination and results in unequal apportionment of the tax burden in violation of Article 9, Section 8 of the Maine Constitution, for reasons, among others, that the Subject Property is assessed at a higher percentage of just value than other property in the Town of Kittery.

APR 4 2022 AM 10:10

FEE FOR BOARD OF ASSESSMENT REVIEW
\$100.00

SURNAME F/C Kittery Development LLC
MAP 38 LOT 13A

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 March 31, 2022
2. Date of Application to Assessor December 8, 2021
3. Date of Denial by Assessor February 6, 2022 (deemed denial)

4. Tax Year covered in Abatement Request April 1, 2021
(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 F/C Kittery Development LLC

6. Current Owner if different from above _____

7. Address of Property 318 US Route 1

8. Type of Property:

| | | | |
|------------------|--------------------------|------------------------|-------------------------------------|
| Single Residence | <input type="checkbox"/> | Commercial | <input checked="" type="checkbox"/> |
| Multi Residence | <input type="checkbox"/> | Industrial | <input type="checkbox"/> |
| Undeveloped Land | <input type="checkbox"/> | Machinery or Equipment | <input type="checkbox"/> |

9. Dollar Amount of reduction in Valuation requested \$35,000,000 (Combined all parcels)

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

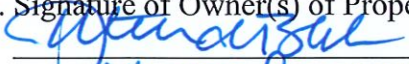
See Attachment A

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

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

12. Name and address of Representative (if any)
Jonathan A. Block, Pierce Atwood LLP, 254 Commercial St. Portland ME 04101
Anthony Ambriano, Sassoon Cymrot Law, LLC, 160 Old Derby St. Hingham, MA 02043

13. Does Owner(s) agree to admit members of the Board of Assessment Review to the lot and building(s) for purposes of inspection or if not living there, arrange for admittance of the Board to the property?
Yes No

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

Attorney for owner

15. Applicant's Legal Mailing Address PO Box 6120 Phone # 207-791-1173
Indianapolis, IN 46206

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.

Question 10 – Basis of Appeal

1. This is an Application for Abatement pursuant to 36 M.R.S.A. §. 841. The subject property is one of 5 parcels making up the complex known as Kittery Premium Outlets. The owners believe that the combined properties are overvalued by a total of \$35,000,000.

2. In support of its application for abatement, the Taxpayer states that the Assessment is manifestly wrong for the reasons outlined below.

A. Despite the global pandemic that began in 2020 and continued through 2021, the Town actually *increased* the assessed value of the subject property in 2020, and retained that *increased* value in 2021.

B. While the COVID-19 pandemic has been devastating to Kittery Premium Outlets for both landlord and tenant alike, many of the issues plaguing brick and mortar retail have been developing for the past several years and are permanent. New technologies and changing consumer habits have shifted sales from brick and mortar stores to online outlets such as Amazon and Wayfair. The Assessment fails to recognize this severe economic obsolescence.

C. The assessor did not use proper valuation techniques to value the property. The applicable valuation approaches do not support the Assessment.

D. The Town's Assessor failed to consider all relevant factors to determine just value as required under 36 M.R.S.A. § 701-A, such as the severe economic obsolescence and diminution in value of brick and mortar retail outlets described above.

3. For all of these reasons, the Subject Property is substantially overvalued and the Assessment is manifestly wrong.

4. The Assessment on the Subject Property is not in conformity with the law, results in unjust discrimination and results in unequal apportionment of the tax burden in violation of Article 9, Section 8 of the Maine Constitution, for reasons, among others, that the Subject Property is assessed at a higher percentage of just value than other property in the Town of Kittery.

FEE FOR BOARD OF ASSESSMENT REVIEW
\$100.00

APR 4 2022 AM 10:11

SURNAME Ripley Road Associates LLC
MAP 38 LOT 14

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 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 March 31, 2022
2. Date of Application to Assessor December 8, 2021
3. Date of Denial by Assessor February 6, 2022 (deemed denial)

4. Tax Year covered in Abatement Request April 1, 2021
(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 Ripley Road Associates LLC

6. Current Owner if different from above _____

7. Address of Property 294 US Route 1

8. Type of Property:

| | | | |
|------------------|--------------------------|------------------------|-------------------------------------|
| Single Residence | <input type="checkbox"/> | Commercial | <input checked="" type="checkbox"/> |
| Multi Residence | <input type="checkbox"/> | Industrial | <input type="checkbox"/> |
| Undeveloped Land | <input type="checkbox"/> | Machinery or Equipment | <input type="checkbox"/> |

9. Dollar Amount of reduction in Valuation requested \$35,000,000 (Combined all parcels)

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

See Attachment A

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

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

See Attachment A

12. Name and address of Representative (if any)

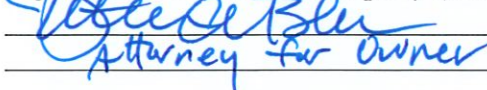
Jonathan A. Block, Pierce Atwood LLP, 254 Commercial St. Portland ME 04101

Anthony Ambriano, Sassoon Cymrot Law, LLC, 160 Old Derby St. Hingham, MA 02043

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

Yes No

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


Attorney for Owner

15. Applicant's Legal Mailing Address

PO Box 6120

Indianapolis, IN 46206

Phone # 207-791-1173

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

Question 10 – Basis of Appeal

1. This is an Application for Abatement pursuant to 36 M.R.S.A. §. 841. The subject property is one of 5 parcels making up the complex known as Kittery Premium Outlets. The owners believe that the combined properties are overvalued by a total of \$35,000,000.

2. In support of its application for abatement, the Taxpayer states that the Assessment is manifestly wrong for the reasons outlined below.

A. Despite the global pandemic that began in 2020 and continued through 2021, the Town actually *increased* the assessed value of the subject property in 2020, and retained that *increased* value in 2021.

B. While the COVID-19 pandemic has been devastating to Kittery Premium Outlets for both landlord and tenant alike, many of the issues plaguing brick and mortar retail have been developing for the past several years and are permanent. New technologies and changing consumer habits have shifted sales from brick and mortar stores to online outlets such as Amazon and Wayfair. The Assessment fails to recognize this severe economic obsolescence.

C. The assessor did not use proper valuation techniques to value the property. The applicable valuation approaches do not support the Assessment.

D. The Town's Assessor failed to consider all relevant factors to determine just value as required under 36 M.R.S.A. § 701-A, such as the severe economic obsolescence and diminution in value of brick and mortar retail outlets described above.

3. For all of these reasons, the Subject Property is substantially overvalued and the Assessment is manifestly wrong.

4. The Assessment on the Subject Property is not in conformity with the law, results in unjust discrimination and results in unequal apportionment of the tax burden in violation of Article 9, Section 8 of the Maine Constitution, for reasons, among others, that the Subject Property is assessed at a higher percentage of just value than other property in the Town of Kittery.

SURNAME CPG Kittery Holdings LLC
 MAP 47 LOT 1

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 March 31, 2022
2. Date of Application to Assessor December 8, 2021
3. Date of Denial by Assessor February 6, 2022 (deemed denial)

4. Tax Year covered in Abatement Request April 1, 2021
(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 CPG Kittery Holdings LLC

6. Current Owner if different from above _____

7. Address of Property 345 US Route 1

8. Type of Property:

| | | | |
|------------------|--------------------------|------------------------|-------------------------------------|
| Single Residence | <input type="checkbox"/> | Commercial | <input checked="" type="checkbox"/> |
| Multi Residence | <input type="checkbox"/> | Industrial | <input type="checkbox"/> |
| Undeveloped Land | <input type="checkbox"/> | Machinery or Equipment | <input type="checkbox"/> |

9. Dollar Amount of reduction in Valuation requested \$35,000,000 (Combined all parcels)

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

See Attachment A

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

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

See Attachment A

12. Name and address of Representative (if any)

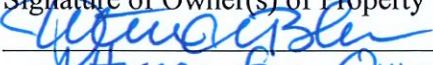
Jonathan A. Block, Pierce Atwood LLP, 254 Commercial St. Portland ME 04101

Anthony Ambriano, Sassoon Cymrot Law, LLC, 160 Old Derby St. Hingham, MA 02043

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

Yes No

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


Attorney for Owner

15. Applicant's Legal Mailing Address

PO Box 6120

Indianapolis, IN 46206

Phone # 207-791-1173

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

Question 10 – Basis of Appeal

1. This is an Application for Abatement pursuant to 36 M.R.S.A. §. 841. The subject property is one of 5 parcels making up the complex known as Kittery Premium Outlets. The owners believe that the combined properties are overvalued by a total of \$35,000,000.

2. In support of its application for abatement, the Taxpayer states that the Assessment is manifestly wrong for the reasons outlined below.

A. Despite the global pandemic that began in 2020 and continued through 2021, the Town actually *increased* the assessed value of the subject property in 2020, and retained that *increased* value in 2021.

B. While the COVID-19 pandemic has been devastating to Kittery Premium Outlets for both landlord and tenant alike, many of the issues plaguing brick and mortar retail have been developing for the past several years and are permanent. New technologies and changing consumer habits have shifted sales from brick and mortar stores to online outlets such as Amazon and Wayfair. The Assessment fails to recognize this severe economic obsolescence.

C. The assessor did not use proper valuation techniques to value the property. The applicable valuation approaches do not support the Assessment.

D. The Town's Assessor failed to consider all relevant factors to determine just value as required under 36 M.R.S.A. § 701-A, such as the severe economic obsolescence and diminution in value of brick and mortar retail outlets described above.

3. For all of these reasons, the Subject Property is substantially overvalued and the Assessment is manifestly wrong.

4. The Assessment on the Subject Property is not in conformity with the law, results in unjust discrimination and results in unequal apportionment of the tax burden in violation of Article 9, Section 8 of the Maine Constitution, for reasons, among others, that the Subject Property is assessed at a higher percentage of just value than other property in the Town of Kittery.

APR 4 2022 AM 10:11

FEE FOR BOARD OF ASSESSMENT REVIEW
\$100.00

SURNAME CPG Finance II LLC
MAP 38 LOT 7

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 March 31, 2022
2. Date of Application to Assessor December 8, 2021
3. Date of Denial by Assessor February 6, 2022 (deemed denial)

4. Tax Year covered in Abatement Request April 1, 2021
(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 CPG Finance II LLC

6. Current Owner if different from above _____

7. Address of Property 325 US Route 1

8. Type of Property:

| | | | |
|------------------|--------------------------|------------------------|-------------------------------------|
| Single Residence | <input type="checkbox"/> | Commercial | <input checked="" type="checkbox"/> |
| Multi Residence | <input type="checkbox"/> | Industrial | <input type="checkbox"/> |
| Undeveloped Land | <input type="checkbox"/> | Machinery or Equipment | <input type="checkbox"/> |

9. Dollar Amount of reduction in Valuation requested \$35,000,000 (Combined all parcels)

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

See Attachment A

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

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

See Attachment A

12. Name and address of Representative (if any)

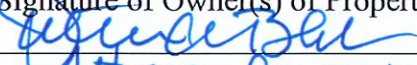
Jonathan A. Block, Pierce Atwood LLP, 254 Commercial St. Portland ME 04101

Anthony Ambriano, Sassoon Cymrot Law, LLC, 160 Old Derby St. Hingham, MA 02043

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

Yes No

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


Attorney for Owner

15. Applicant's Legal Mailing Address

PO Box 6120

Indianapolis, IN 46206

Phone # 207-791-1173

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.

Question 10 – Basis of Appeal

1. This is an Application for Abatement pursuant to 36 M.R.S.A. §. 841. The subject property is one of 5 parcels making up the complex known as Kittery Premium Outlets. The owners believe that the combined properties are overvalued by a total of \$35,000,000.

2. In support of its application for abatement, the Taxpayer states that the Assessment is manifestly wrong for the reasons outlined below.

A. Despite the global pandemic that began in 2020 and continued through 2021, the Town actually *increased* the assessed value of the subject property in 2020, and retained that *increased* value in 2021.

B. While the COVID-19 pandemic has been devastating to Kittery Premium Outlets for both landlord and tenant alike, many of the issues plaguing brick and mortar retail have been developing for the past several years and are permanent. New technologies and changing consumer habits have shifted sales from brick and mortar stores to online outlets such as Amazon and Wayfair. The Assessment fails to recognize this severe economic obsolescence.

C. The assessor did not use proper valuation techniques to value the property. The applicable valuation approaches do not support the Assessment.

D. The Town's Assessor failed to consider all relevant factors to determine just value as required under 36 M.R.S.A. § 701-A, such as the severe economic obsolescence and diminution in value of brick and mortar retail outlets described above.

3. For all of these reasons, the Subject Property is substantially overvalued and the Assessment is manifestly wrong.

4. The Assessment on the Subject Property is not in conformity with the law, results in unjust discrimination and results in unequal apportionment of the tax burden in violation of Article 9, Section 8 of the Maine Constitution, for reasons, among others, that the Subject Property is assessed at a higher percentage of just value than other property in the Town of Kittery.