



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, June 23, 2021
6:00 P.M.**

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

ROLL CALL

ELECTION

APPROVAL OF MINUTES: May 5, 2021

NEW BUSINESS

- **HEARING: Appeal 1, 84 Goodwin Road (Tax Map 58 Lot 61).**
 - Owner/Applicant Michael J. & Maureen C. Tremblay requests consideration of an application of appeal for real property assessment.
 - Response by Assessor, Paul McKenney, CMA, CNHA
- **DISCUSSION:** Deliberation RE: 84 Goodwin Road

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.

1 1. Call to Order / Attendance

2 Chair Afienko called the meeting to order at 6:00 P.M.

3 Members present: Joe Afienko, Chair; Mary Thron, Member; Alan Rindler; Member; and
4 Kristin Collins, attorney from Preti-Flaherty.

5 Other people present not included in roll call, Karen Fortier, Kittery Contract Assessor;
6 Paul McKenney, Kittery Contract Assessor; and Candace Morong, CM Appraisals, LLC.

7 2. New Business/Public Hearing: Appeal 1, 22 Captains Way (Tax Map 71 Lot 1-31).
8 Owner/Applicant 22 Captains Way, LLC requests consideration of an application of
9 appeal for real property assessment. Agent Candace Morong, CM Appraisals, LLC.

10 Chair Afienko asked Ms. Morong to proceed. Ms. Morong summarized her appraisal
11 completed on April 1, 2020 for \$2,600,000. She reviewed the comparisons provided,
12 stating that based on these her value was on the higher end. She reviewed the increase
13 of the assessed value of the property since 2019, an increase of 209% which was
14 higher than her comps.

15 The Board was asked if they had any questions of the applicant.

16 Mr. Rindler asked questions regarding her comparisons. Specifically, the inequitable
17 characteristics of 79 Tower Rd., in regards to the bedroom count, room count, lack of
18 pier and boathouse, and acreage.

19 Ms. Morong replied that there were no comparable sales. She responded that the
20 market does not have a reaction they can calculate in regards to the bedroom
21 discrepancies, so they do not adjust for it. The boathouse at the property was in bad
22 shape, and the pier and dock were also not in great condition.

23 Mr. Rindler asked about the renovations done on the property. He asked if they were
24 done prior to the sale of the property.

25 Ms. Morong replied they were done prior to the current ownership. She responded that
26 she has appraised this property seven times and that the renovation was beautiful
27 despite the quirks to the older property. Deficiencies she noted were settling, wet
28 basement, and the shape of the boathouse.

29 Mr. Rindler asked if she was part of the appraisal for the prior owner's mortgage
30 security of the property, specifically if the mortgage was for 80% of the value of the
31 property.

32 Ms. Morong replied that did the appraisal but she was unclear of the terms of the
33 financing.

34 Mr. Rindler asked if she knew the cost of the renovations.

35 Ms. Morong replied that she would have that information in another file, and that
36 sometimes cost does not equate to value. She could not give Mr. Rindler an estimate.

37 Mr. Rindler moved on to the \$50,000 adjustment of the land appraisal for the 5.5 acre
38 property compared to the .95 acre comparable property.

39 Ms. Morong replied that according to the Town, the property is considered a legally non-
40 conforming property due to lack of adequate road frontage. She explained the
41 limitations this puts on the property, such as inability to subdivide.

42 Ms. Thron asked the agent if she recalled what the appraised value was for the property
43 in connection of the refinance from a few years ago.

44 Ms. Morong does not recall the value and that it would be immaterial to the value as of
45 April 1, 2020.

46 Chair Afienko asked her to elaborate, asking if the value of the property has gone down
47 since that mortgage.

48 Ms. Morong responded that she focused on the current appraisal and that prior
49 appraisal for the mortgage was in a different time and scenario.

50 Chair Afienko asked if Ms. Morong has renewed her license, and she responded yes.

51 Ms. Fortier asked if the Board had any more questions at this time for the agent. They
52 did not. Ms. Fortier continued with the Assessor's questions for the agent.

53 Ms. Fortier asked if the agent knew the estimated value of the furnishings included in
54 the recent \$4,300,000 sale.

55 Ms. Morong replied that she was not part of that sale. He paid cash and she did not
56 have a purchase and sales agreement since he paid cash. She is not a personal
57 property appraiser so that is not part of her appraisal.

58 Ms. Fortier asked questions about the comparables and the leading factors of value.

59 Ms. Morong replied and described the difficulty finding comparable properties to the
60 applicant. Her leading values are location, waterfrontage/views and condition of the
61 property. She clarified that the property does indeed have a private beach, with
62 association dues.

63 Mr. McKenney asked about the water views of the property to the comparable 4
64 Lawrence Lane, and Ms. Morong defended her appraisal.

65 Ms. Fortier asked Ms. Morong about the same \$50,000 site adjustment for the four
66 comparable properties.

67 Ms. Morong responded in discussing site adjustments with real estate brokers and other
68 appraisers, that it was a fair adjustment in light of a lack of true comps.

69 Mr. McKenney asked why she did not include the sale of 15 Bowen Road as a comp.

70 Ms. Morong replied that she wouldn't use a comp from 2018 in her report, and only
71 focused on the prior year timeframe, 2019-2020. She stressed that they use the current
72 market activity.

73 Ms. Fortier asked if the comparables she used best reflected the market value as of
74 April 1, 2020 and Ms. Morong replied yes.

75 Chair Afienko asked the Assessors to proceed with their presentation as there were no
76 more questions of Ms. Morong.

77 Mr. McKenney summarized that the applicant does not meet the burden of proof that
78 the assessment is manifestly wrong or that the property was substantially overvalued, or
79 that the Assessors discriminated against the property. The appraisal used for the appeal
80 included inferior properties without appropriate adjustments. Mr. McKenney gave a brief
81 summary of the circumstances and the sale of the property. He briefed the Board on the
82 applicant's abatement to the Town requesting an adjustment. Mr. McKenney presented
83 the Assessor's comparable properties used in determining the market value of the
84 property. He explained to the Board the Assessor's process during the revaluation. Mr.
85 McKenney discussed the two comps that the Assessor and Ms. Morong both used, and
86 noted some inferior aspects of the two comps. Mr. McKenney elaborated on the other
87 comps the Assessors used in their assessment. He explained the features similar and
88 dissimilar to the subject property, and concluded that the adjustments the appraiser
89 used were not sufficient.

90 Ms. Fortier explained to the Board the sales grid, which reviews pertinent sale data for
91 the subject's property and the four comparables used by the Assessors. Property
92 assessment adjustments were explained, as well as the property features that affect the
93 value of the subject's property verses the comparables. The grid gave a range of
94 assessed value for the properties and the market values.

95 Mr. McKenney then explained to the Board the State laws pertaining to the revaluation
96 performed by the Town this summer. The Assessors revaluated the entire town based
97 on a model generated from sales from the past two years. Preliminary hearings were
98 held, and then the abatement process began after commitment. Mr. McKenney reported
99 that the subject's property was adjusted at the informal hearing, and an abatement was
100 granted for the property. Mr. McKenney reported on the town-wide property adjustments
101 from the revaluation. He reviewed the statistics from the revaluation regarding the
102 model and the assessments.

103 Mr. McKenney next reviewed the Town map and the locations of the subject's property
104 and the comparable sale properties, to show the Board the locations of the waterfront
105 properties.

106 The Board opened up questions to the Assessors.

107 Ms. Morong had a question regarding the time adjustments the Assessors made versus
108 the time adjustments she made in her appraisal. Specifically, the property that sold in
109 2017 and how the adjustment was made since this is a niche market. Ms. Morong
110 commented on some of the interior features and the disagreement with the condition or
111 value adjustments.

112 Mr. McKenney replied on the uniqueness of the quality or construction of the building.
113 Mr. McKenney and Ms. Fortier commented on the inability to go inside every property,
114 and that the owner did not grant interior access. The property card was reviewed with
115 the owner for accuracy. Ms. Morong did not agree with the Assessor's assessment of
116 the value, and mentioned the fireplaces are non-functioning, the basement is wet, and
117 there is settling. Fireplace value was discussed by the Assessors and Ms. Morong.

118 Mr. Rindler asked the Assessors what the property owner brought in for evidence that
119 led to the reduction of the assessment by over \$600,000.

120 Mr. McKenney explained that the owner reported the personal property included in the
121 sale price, and the repeated increases of the cash offer until the prior owner agreed to
122 sell. Mr. McKenney reviewed the sale prices and agreed that he overpaid. The owner
123 was more concerned with the increase of the taxes, and wanted a lower starting point of
124 value on the property in case he wanted to do any future improvements.

125 Mr. Rindler asked Ms. Morong a follow up question regarding the renovations of the
126 property in 2017-2018, confirming that the appraised value on her report was after the
127 renovations. Ms. Morong confirmed.

128 Ms. Thron asked the Assessors to clarify the time value adjustment of 4% and how they
129 came up with it.

130 Mr. McKenney reported that they try to use the Maine MLS for this data, and he used
131 the NH MLS as they work in Southern Maine. He further explained the sales data was
132 pulled town-wide for various years, and it included all residential properties.

133 Ms. Thron asked if there was a difference for the waterfront properties in this
134 adjustment. Ms. Fortier replied that the time adjustment does not have a huge impact in
135 this case and still reports the assessment is well above the appraiser's value. It was
136 clarified again that the private sale for the property was not included in the data. Mr.
137 McKenney noted that the proximity to Portsmouth also influences the value.

138 Ms. Thron also asked about the land adjustments, and the discrepancies on the
139 property cards. Ms. Fortier explained to the Board the factors and the values, and what

140 is included in the land assessment. Mr. Mckenney clarified the process, explaining the
141 house site of an acre, and the remaining acreage as excess acreage.

142 Ms. Thron referred the Board and the Assessors to look at the Ms. Morong's table of
143 neighborhood properties and their assessed values over the years.

144 Mr. McKenney reported that the revaluation process increased the values in 2020. He
145 commented this was to bring the values current with the market, and that this
146 revaluation allowed the database to assess improvements on current value base rates
147 and building costs.

148 Chair Afienko asked Mr. Mckenney about the State requirement of assessed values to
149 be within 90-110 percent of the market. Mr. Afienko noted the differences of the
150 appraiser's approach and the Assessors' approach. He reiterated the requirement of
151 overturning the assessment, and did not believe that the evidence provided this.

152 Ms. Thron expressed her disagreement with the Chair, and that the value was
153 overstated by the Town due to the inferior features. She questioned the "excellent plus"
154 status of the building grade, and Mr. McKenney and Ms. Fortier replied that it wouldn't
155 make much difference to lower this since the driving factor of the property is the site.

156 The Board requested closing remarks from both side before deliberation. Ms. Collins
157 clarified that deliberation will be on public record.

158 Ms. Morong did not have any closing remarks.

159 Mr. McKenney reviewed the quality of the building, the uniqueness of the property, and
160 the quality of the property. Mr. McKenney reported that the comp of 79 Tower Rd. has
161 since had a second-floor addition not noted in the sale price and has since been
162 completed and assessed.

163 Ms. Thron asked again about changing the grade factor from excellent plus to a lower
164 grade and how that would affect the value. Ms. Collins agreed with the validity of the
165 question, and understood that it was generated and derived from a computer-based
166 system.

167 Ms. Collins asked the Assessors if there was a bump in assessment after the 2017
168 renovation. Mr. McKenney reported that there was but he did not have the figure.
169 Discussion ensued around the potential of a bump in the assessment after the
170 renovation. Building permit costs briefly discussed.

171 The Board closed the public hearing.

172 Ms. Collins reviewed the process of the findings of fact and notice of decision to the
173 Board.

174 3. Deliberation

175 Mr. Rindler does not believe that the applicant has presented substantial evidence that
176 the assessed valuation is manifestly wrong. He based this on: 1. It is one of the most
177 unique properties in the town. 2. The appraisal's comparisons were not sufficient.
178 Specific details from the comps were described. The renovation should have resulted in
179 an interior inspection and an increased value should be available. The Assessor's
180 comps were more reliable. He does not feel a further abatement is indicated.

181 Ms. Thron believes that the assessment prior to the abatement is irrelevant. She noted
182 the comparable of 94 Goodwin as a more personal preference in the difference of some
183 of the features. She believes the property's age would make it harder to sell in the
184 market, and that based on the testimonies, the Assessor's overvalued the condition of
185 property. She would like to see the property assessed with the change of the building
186 condition to reach a new value.

187 Chair Afienko discussed the evidence provided does not prove the assessment as
188 manifestly wrong.

189 Ms. Collins addressed Ms. Thron's question of the correct value, and the missing
190 evidence of the interior renovation. The hearing could continue, with the Board
191 requesting the Assessors to provide these values from the town database, however the
192 burden is on the applicant to provide the values.

193 Mr. Rindler moved to deny the request for the appeal. Chair Afienko seconded the
194 motion.

195 The motion passed 2-1 to deny the application for appeal.

196 The Board and Ms. Collins agreed to write, present and vote on the findings for the
197 meeting.

198 The Board took a recess at 7:54 PM, and reconvened at 8:08 PM.

199 Ms. Collins read the findings of fact and the Board discussed each one as follows:

200 1. This is a very unique property which occupies the entire point, with a large lot,
201 private beach, beach house and elevated location. None of the comparables
202 presented by the Appellant had this same combination of features.

203 2. The adjustment of \$8,000 for lack of dock and boathouse which the appraiser
204 made to the comparables was not sufficient to capture the value of those amenities.

205 3. The adjustment of \$50,000 made by the appraiser for the comparables to account
206 for the differences in site did not properly account for the significant difference in
207 uniqueness, quality and size of the subject site.

208 4. The range of comparables presented by the Assessor better captures the
209 features of the subject property. The Goodwin Road property is a particularly good
210 comparable and sold for \$3,475,000 in October 2017 though it does not have a dock
211 or private beach. The Lawrence Lane property is a similar sized home with an

212 inferior view, which sold in 2018 for \$2,625,000. The Bowen Road property does
213 have comparable siting and views and sold for \$2,650,000 in 2018. The Board finds
214 the adjustments made by the Assessor to the sales price to account for time and
215 property variations to be credible.

216 5. Although the Appellant presented credible evidence that there were some
217 negative building conditions (inoperable fireplaces, settling, wet basement) it did not
218 present clear evidence as to the impact of those specific conditions on the value of
219 the property. Whereas the Assessor was not granted access to the interior of the
220 property and the Board was not given interior photos of the comparables from either
221 party, the Appellant has failed to meet its burden to show that a substantial change
222 in the valuation due to interior quality is warranted.

223 Mr. Rindler moved to approve the findings of fact as written. Chair Afienko seconded.
224 The motion passed 2-1.

225 Ms. Thron moved to authorize the Chair to sign a written notice of decision and findings.
226 Seconded by Mr. Rindler. The motion passed 3-0.

227 4. Other Business

228 None.

229 5. Adjournment

230 Ms. Thron moved to adjourn at 8:30 P.M., seconded by Chair Afienko.

231 Motion Carried 3-0

Submitted by Carrie Varao on May 10, 2021.

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.

FEE FOR BOARD OF ASSESSMENT REVIEW
\$100.00

MAY 10 2021 10:06

SURNAME Tremblay
MAP 58 LOT 61
Property ID: 3377

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 May 5, 2021
2. Date of Application to Assessor January 5, 2021
3. Date of Denial by Assessor March 11, 2021

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 Michael J. + Maureen C. Tremblay

6. Current Owner if different from above (same)

7. Address of Property 84 Goodwin Road
Kittery Point, Maine 03905

8. Type of Property:
Single Residence Commercial
Multi Residence Industrial
Undeveloped Land Machinery or Equipment

9. Dollar Amount of reduction in Valuation requested \$301,800

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

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

11. What does Owner(s) consider to be the market value of the property?
\$900,000

12. Name and address of Representative (if any)

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

14. Signature of Owner(s) of Property (if in joint ownership, all signatures)
Michael J. Tremblay Michael J. Tremblay
Maureen C. Tremblay Maureen C. Tremblay

15. Applicant's Legal Mailing Address 20 Esterich Road Phone # (845) 473-5756
Poughkeepsie, NY 12603

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.

ATTACHMENT

[84 GOODWIN ROAD (Property ID 3377)]

1) Incorrect Property Description:

- a) For the 34 years of our ownership the lost size was stated to be 0.45 acres and not the true size of 0.38 acres. This has resulted in inflated assessments over the 34 years and continues to be carried over to the present.
- b) The house was not rebuilt in 1995 as stated in the assessor's documentation. This is verifiable by a basement observation of the foundation and floor joists and an attic observation of the roof trusses. The house was originally built in the early 1940's as a military barrack. Only repairs and some minor and cosmetic changes have been made since then by us and the previous owners.

2) Three independent market analysis performed in 2020 listed the lot to be valued at \$900,000 and the buildings to have a negative value. In the past two years three neighboring properties (77 Tower Road and 82 and 106 Goodwin Road) have exchanged hands and all three sets of buildings, which were all newer than ours, were torn down. New structures are being built at this time.

3) The new structure being built at 82 Goodwin Road has completely eliminated any privacy we had because of the "mammoth" structure that the town allowed to be built. It faces and overlooks our back yard.

MISCELLANEOUS PAYMENT RECPT#: 657543
TOWN OF KITTEERY - LIVE
200 ROGERS ROAD
KITTEERY ME 03904

DATE: 05/10/21 TIME: 10:18
CLERK: 220codeca DEPT:
CUSTOMER#: 0

PARCEL: 84 GOODWIN RD

CHG: 10 DESIGNATED ACCO 100.00

AMOUNT PAID: 100.00

PAID BY: MAUREEN C TREMBLAY
PAYMENT METH: CHECK
 928
REFERENCE: CV

AMT TENDERED: 100.00
AMT APPLIED: 100.00
CHANGE: .00

84 GOODWIN ROAD (Property ID 3377)

Incorrect Property Description

Negative Building(s) Value

Market Analysis

"Fair Market Value"

Incorrect Property Description

Lot size overstated by ^{18.5}~~15.5~~ percent

Town map states the lot size to be 0.45 acres

Easterly Surveying July 10, 2020 states the lot size to be 0.38 acres

No fireplace

Bathroom (3/4 not full)

Negative House Value

Five newer (and better) houses 80, 82, 106 Goodwin Road and two on
Tower Road (73 & 77) were recently torn down

Basement takes in ocean water (as high as 1.5 feet) during major
winter storms

Foundation consists of corner concrete blocks followed by fill-in
between corners

House floor drops 2-3 inches from front to back

Basement is a dirt floor (crawl space) and very damp

Roof sags a foot from end to end

Rafters held up by 1 inch boards

Realtors state that "the building would most likely be a tear-down"

Cost to tear-down (more than \$25K)



Approximate Market Value

\$900,000 - \$1,200,000

Details

After viewing 84 Goodwin Road, Kittery Point, Map 58, Lot 61 in person, yesterday, and reviewing multiple comparable properties including those with and without buildings, "sold," "actives," "pendings," "closed," and town assessed values, I estimate the market value of your property in the range of \$900,000 to \$1,200,000. I would suggest listing it at \$1,000,000 or \$1,100,000.

The appraised/assessed value is \$1,328,800; however, as the building would most likely be a tear-down, we are looking more at the value of the property as it is situated on the open ocean in a secluded, desirable neighborhood.

Thank you, Mike.

Kind regards and be well,

Josephine

Notwithstanding any language to the contrary contained herein, this Competitive Market Analysis is NOT an appraisal of the market value for property and is not intended to be used for any legal purpose including approval of a mortgage loan, modification of a mortgage loan, divorce/property separation, estate settlement, bankruptcy proceedings or any other purpose where real estate value is needed. If an appraisal is desired, the services of a licensed or certified appraiser must be obtained.

Market Analysis

Three realtors all stated "starting list price" should be in the \$970K-1.1M range (using the incorrect property description)

Legacy Properties Sotheby's International: \$1M

Century 21: \$970-1.1M range

Coldwell Banker: \$1.0M-1.1M

Re: 84 Goodwin Road

From: Mary Jean Labbe (mjlabbe@legacysir.com)

To: mjt307@yahoo.com

Date: Tuesday, August 4, 2020, 7:55 PM EDT

Hi Mike,

I am working on it. I see the assessed value is \$1.3 million! Based on the size of your lot and the existing footprint of 1200SF, your property has some limitations although the existing footprint is good. There are setback issues that limit a buyer rebuilding beyond the grandfathered footprint. I am leaning towards \$1 million or slightly more as a list price. It is a beautiful piece of bold oceanfront land with a year round home. There is a lot of value in it.

It would be good if we could sit down and talk about it.

Please remember, the town has not established a mill rate which hopefully will make your taxes less than the current mill rate.

Kind regards,
Mary Jean

A WINNING PRICING STRATEGY

GENERAL RULES.

Let's review some important considerations. There are certain factors that are beyond our control and certain factors that are within our control. Those factors outside of our control are: the location of the property, the finished square feet and types of rooms and the amenities that are in place. Those factors we can control are: the appearance of the property inside and out, how aggressively we market the property and the price, including terms. It is critical for us to accept those factors that are beyond our control and to focus on pricing and preparation.

LOCAL MARKET OBSERVATIONS.

Our market is very active, there is a shortage of listings and an abundance of buyers. This is the perfect time to sell.

SUGGESTED PRICE STRATEGY.

My analysis of the comparable properties suggests a list price range of \$970,000 to \$1,100,000. This range is based on the limited number of comparable sales available. This proposal expires in 30 days and a new analysis should be done the week before listing. With you and I arriving together at what the list price should be based on determining factors at the time of listing.



Linda Pratt
O: 207-439-4070
E lindaprattcentury21@gmail.com
M 207-337-0199

CENTURY 21
EQUITY GROUP
REALTY



Approximate Market Value
\$900,000 - \$1,200,000

★ 84 Goodwin Road, Kittery Point, Maine 03905

Details

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"Fair Market Value"

Initial listing/asking price is always set at the high end of the market value

Offer/selling price is more in line with the true market value

Example: 8 Thaxter Lane was listed at \$975K and sold at \$837.5K

If the listing/asking price is set at \$1M then the selling price will mostly be around \$900K which would make it the true "fair market value"

**ABATEMENT APPEAL TO BOARD OF ASSESSMENT REVIEW
TOWN OF KITTERY - RESPONSE BY THE ASSESSOR**

Date of Hearing:	June 23, 2021
Owner Name:	Michael J. & Maureen C. Tremblay
Map-Lot:	58-61
Property Address:	84 Goodwin Rd
Preliminary Assessment:	\$1,328,800
FY2020-21 Assessment:	\$1,259,500
Abated Assessment:	\$1,201,800

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FINAL REVALUATION SUMMARY	PAGE 36-37

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 owners' appeal is based on an incorrect property description, three independent market analyses, and the implication that the abutting property, a single-family home under construction, eliminates the property owners' privacy.

ASSESSOR'S RESPONSE

At the informal hearing held on August 20, 2020, the property owners provided assessing with a boundary survey dated 7-10-2020 showing the subject property consists of 16,561,SF (0.38 +/- acres). Assessing corrected the property record card accordingly. Assessing reviewed the property card with the owners and made corrections based on the owner's testimony. Also at the hearing, the owners stated that the house was not rebuilt in 1995 as noted in the assessing documentation, but rather in the early 1940s. However, the property record card did note that the actual year built is 1948 and the effective year built is 1995. The effective year reflects the age based on more recent improvements and remodeling. As a result of the hearing, the assessed value was reduced by \$69,300 from \$1,328,800 to \$1,259,500.

The property owners' opinion of market value of \$900,000 for land and a negative building value is based on three independent market analyses performed in 2020. However, this was presented as a statement and no evidence of market value was provided such as comparable sales.

Lastly, the property owners state that the new single-family home being constructed at 82 Goodwin Rd has eliminated any privacy due to the large size of the structure. However, no evidence was presented that indicates a negative effect on value of the subject property.

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). 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 Maine Constitution, Article IX section 8, requires that all taxes upon real and personal estate assessed by the authority of the State shall be apportioned and assessed equally according to the just value thereof. The term "just value" is synonymous with market value.

The broker from Caldwell Banker Realty in her Pricing Analysis submitted in the property owner's appeal packet shows an approximate market value range of \$900,000 to \$1,200,000. Using the sales comparison approach to value the indicated market value of the subject property is \$1,220,000. See Sales Comparison Grid. The assessed value of the subject property at \$1,201,800 is in line with market value and those of similarly situated properties.

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

84 GOODWIN ROAD
Owners: Michael J. & Maureen C. Tremblay

- 08/31/1987 Michael J. & Maureen C. Tremblay acquired the subject property
- 04-01-2020 Fiscal Year 2020-2021 Valuation Date – Town-wide revaluation completed
- 07-15-2020 Assessing mailed letter to all property owners regarding the 2020 Preliminary Assessed Value including scheduling information for an informal review hearing.

Preliminary assessed value of the subject property is \$1,328,800
- 08-20-2020 Property owner met with Michael O'Leary from the assessing office at an informal review hearing where the owner presented a survey plan and inform assessing of inaccuracies on the property record card
- 08-20-2020 Assessor made an adjustment to the site size and property features and reduced the assessed value by \$69,300 from \$1,328,800 to \$1,259,500.
- 09-14-2020 Taxes are Committed – mill rate = \$12.90; Certified Ratio = 100%
Deadline to file an abatement is March 14, 2021

Assessed Value for subject property is \$1,259,500 for fiscal year 2020-2021
- 01-28-2020 Assessing received a completed abatement application from the property owners. Deadline to respond to the abatement request is 03-29-2021, if not, then abatement is deemed denied.
- 03-11-2021 Assessor adjusted the assessed value due to the reduced utility from the size of the lot. As a result, the assessed value was reduced by \$57,700 from \$1,259,500 to \$1,201,800.

Property owner has 60 days from receipt to file an abatement appeal with the Board of Assessment Review (BAR). Deadline to file appeal is 5-11-2021.
- 05-10-2021 Board of Assessment Review received an abatement appeal application from the property owners.
- 06-23-2021 Abatement appeal hearing date for the BAR at the Kittery Community Center for an in-person hearing.
- 07-09-2021 Deadline for the BAR to respond to the property owner's abatement appeal.













Insulation
nular 150

Can be installed without a thermal barrier. UCI Industries
insulation board for most applications. For specific instructions
contact your supplier or UCI Industries, Inc., 3 Century Drive.

Meets Red Spec NFPA-521C, BOCA 90-7L, SICC 8915 and
ASTM E-119. Underwriters Laboratories, Inc.® Classified — see

1" R-VALUE 5

A1310293



DE











SALES COMPARISON GRID

	SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4	COMP 5	Comp 6
STREET LOCATION	84 GOODWIN RD	77 TOWER RD	106 GOODWIN RD	78 GOODWIN RD	79 TOWER RD	6 POCAHONTAS RD	81 TOWER RD
MAP-LOT	58-61	58-43	53-5-1	58-58	58-44	52-11	58-46
PROXIMITY TO SUBJECT	NA	0.25 MILES N	0.30 MILES SW	0.06 MILES N	0.20 MILES N	1.06 MILES NW	0.15 MILES N
ABATED FY2020-21 IMPROVEMENTS (VALUE OF ALL BLDGS)	\$ 163,700	\$ 82,400	\$ -	\$ -	\$ 1,195,600	\$ 149,300	\$ 451,900
FY2020-21 LAND ASSESSMENT	\$ 1,038,100	\$ 1,173,700	\$ 1,305,600	\$ 1,287,400	\$ 1,188,600	\$ 511,500	\$ 1,123,800
FY2020-21 TOTAL ASSESSMENT	\$ 1,201,800	\$ 1,256,100	\$ 1,305,600	\$ 1,287,400	\$ 2,384,200	\$ 660,800	\$ 1,575,700
DATE OF SALE	VALUATION DATE 4/1/2020	10/11/2019	1/8/2019	12/1/2017	7/1/2019	2/1/2019	8/14/2020
SALE PRICE	NA	\$ 1,000,000	\$ 925,000	\$ 1,120,000	\$ 2,600,000	\$ 655,000	\$ 1,575,000
VERIFICATION	NA	ASSESSOR/ MAINE RE DEEDS	ASSESSOR/ MAINE RE DEEDS	ASSESSOR/ MAINE RE DEEDS	ASSESSOR/ MAINE RE/ DEED	ASSESSOR/ MAINE RE DEEDS	ASSESSOR/ MAINE RE DEEDS
# OF MONTHS TO 4/1/2020	NA	5.75	14.75	28	9	14	-4.4
TIME ADJUSTMENT	N/A	\$ 19,550	\$ 46,389	\$ 106,624	\$ 79,560	\$ 31,178	\$ (23,562)
TIME ADJUSTMENT PRICE	NA	\$ 1,019,550	\$ 971,389	\$ 1,226,624	\$ 2,679,560	\$ 686,178	\$ 1,551,438
LOCATION/VIEW/NBHD	100' OCEAN FRONT / NBHD WA	120' OCEAN FRONT / NBHD WA	160' OCEAN FRONT / NBHD WA	243' OCEAN FRONT / NBHD WA	110' OCEAN FRONT / NBHD WA	290' CHAUNCEY CREEK / NBHD CC	200' OCEAN FRONT / NBHD WA
TOPO/SITE/SITE INDEX	REL. LEVEL / ROCKY OCNFRONT/SITE INDEX 9	REL. LEVEL / ROCKY OCNFRONT/SITE INDEX 9	REL. LEVEL / ROCKY OCNFRONT/SITE INDEX 9	REL. LEVEL / ROCKY OCNFRONT/SITE INDEX 9	REL. LEVEL / ROCKY OCNFRONT/SITE INDEX 9	INFERIOR CREEK/SITE INDEX 5	REL. LEVEL / ROCKY OCNFRONT/SITE INDEX 9
LAND SIZE ACRES	0.38	0.62 \$ (135,600)	2.5 \$ (267,500)	1.85 \$ (249,300)	0.7 \$ (150,500)	1.24 \$ 526,600	1.00 \$ (85,700)
STYLE	RANCH	\$ 158,900	\$ 158,900	\$ 158,900	CUSTOM \$ (70,300)	RANCH	CONTEMPORARY
ABOVE GRADE ROOM COUNT/BEDRM/BATH	5/2/1.0				8/3/2.0 \$ (7,500)	4/2/1	6/2/3
GROSS LIVING AREA (sf)	960				2868 \$ (85,860)	720 \$ 10,800	2086 \$ (50,670)
BASEMENT	160 SF FULL- UNFINISHED/CRAWL				448 SF FULL - FINISHED \$ 7,200	720 SF FULL - UNFINISHED \$ 6,000	261 SF FULL UNFINISHED/560 SF FINISHED \$ 14,000
QUALITY OF CONSTRUCTION	AVERAGE				EXCELLENT \$ (127,200)	AVERAGE	GOOD +20 \$ (162,600)
AGE	72				47	68	60
CONDITION	GOOD				VERY GOOD \$ (109,000)	GOOD	GOOD
GARAGE/OUTBUILDINGS	1-CAR DET FGR	2-CAR DET FGR \$ (4,800)	2-CAR DET FGR \$ (4,800)	NONE 4800	SHED/GEN	SHED/DOCK \$ (5,500)	1-CAR DET FGR/SHED/GEN \$ (5,800)
EXTRA FEATURES	NONE	DEMOILITION OF HOUSE \$ 15,000	DEMOILITION OF HOUSE \$ 15,000	DEMOILITION OF HOUSE \$ 15,000	1 FIREPLACE \$ (5,000)	1 FIREPLACE \$ (5,000)	1 FIREPLACE \$ (5,000)
HEAT/COOLING	FHW-GAS/NO AC				FHW-OIL/CENTRAL AC \$ (6,100)	FHA-OIL/NO AC	FHA-OIL/CENTRAL AC \$ (6,100)
NOTES		CASH SALE/NO CONCESSIONS DOM 185	CASH SALE/NO CONCESSIONS DOM 156	CASH SALE/NO CONCESSIONS 129 DOM	CASH SALE/NO CONCESSIONS	CONVENTIONAL/ESTATE SALE DOM 142	CASH SALE/NO CONCESSIONS DOM 183
TIME ADJ 4% OR 0.34% PER MONTH							
COMMENTS ON RECONCILIATION		SLIGHTLY SUPERIOR LOCATION					
		11-21-2016 - BLDG PERMIT TO DEMO HOUSE	1-21-2020 - BLDG PERMIT TO DEMO HOUSE	1-29-2018 - BLDG PERMIT TO DEMO STRUCTURES	10-31-2019 - BLDG PERMIT FOR ADDITION TO HOUSE		LISTING DATE 12/14/2019 PENDING DATE 7/14/2020
NET ADJUSTMENTS		\$ 33,500	\$ (98,400)	\$ (70,600)	\$ (554,260)	\$ 532,900	\$ (301,870)
ADJUSTED SALE PRICE OF COMPARABLE		\$ 1,053,050	\$ 872,989	\$ 1,156,024	\$ 2,125,300	\$ 1,219,078	\$ 1,249,568
TIME ADJ SALE PRICE RANGE	\$871,500 TO \$2,679,560						
AVERAGE ADJ SP OF COMPARABLES	\$ 1,285,288						
MEDIAN ADJ SP OF COMPARABLES	\$ 1,156,024						
INDICATED MKT VALUE OF SUBJECT	1,220,000						

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				4513 KITTERY, ME	
TREMBLAY, MICHAEL J TREMBLAY, MAUREEN C 20 ESTERICH ROAD POUGHKEEPSIE NY 12603		3 Below Street	5 Well	3 Unpaved	7 Waterfront	Description	Code	Appraised	Assessed		
		4 Rolling	6 Septic			RESIDNTL	1012	163,700	163,700		
						RES LAND	1012	1,095,800	1,095,800		
SUPPLEMENTAL DATA											
Alt ID Sub-div Flood Zone Overlay Zone OZ-SL TIF 2010 Tax ADU approva Gis ID 3377				TIF Last TG Rec Date next TG Last Farm Ap Condo Assoc ASSOC PID#				Total		1,259,500	1,259,500

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)							
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
4437 144	08-31-1987	U	I	1	1	2020	1012	163,700	2020	1012	170,300	2019	1012	123,800	
							1012	1,095,800		1012	1,158,500		1012	823,700	
													1012	4,800	
						Total		1259500	Total		1328800	Total		952300	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			Total	0.00			
ASSESSING NEIGHBORHOOD							
NBHD	NBHD Name	Street Index Name	Tracing	Batch			
008	008						

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APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	158,900
Appraised XF (B) Value (Bldg)	0
Appraised OB (B) Value (Bldg)	4,800
Appraised Land Value (Bldg)	1,095,800
Special Land Value	0
Total Appraised Parcel Value	1,259,500
Valuation Method	C
Exemption	0
Adjustment	
1,259,500	

NOTES							
OPEN OCEAN VIEW							

BUILDING PERMIT RECORD								VISIT / CHANGE HISTORY							
Permit ID	Issue Date	Type	Description	Amount	Insp Date	% Comp	C of O	Comments	Date	Type	IS	ID	Cd	Purpost/Result	
									08-20-2020			MO	41		
									04-22-2020			MO	68		
									07-26-2016			MO	70		
									08-14-2003			CN	41	Change Source I	
									05-14-2003			PR	68	Field Review	
									07-23-1998			JT	50	Hearing, No Change	
									02-23-1998			NR	00	Measur+Listed	

LAND LINE VALUATION SECTION																				
B	Use co	Description	Zone	D	Fronta	Depth	Units	Unit Price	I. Fact	S.A.	Ac Di	C. Fact	St. Idx	Adj	Notes	Special Pricing	Adj Unit Pric	Land Value		
1	1012	OCN FT MDL	R-RL		0	0	16,561 SF	6.22	1.400	9	1.000	0.95	WA	8.00	SIZE		0	1.000	66.16	1,095,800
Total Card Land Units							0.3802	A											Total Land Value	1,095,800

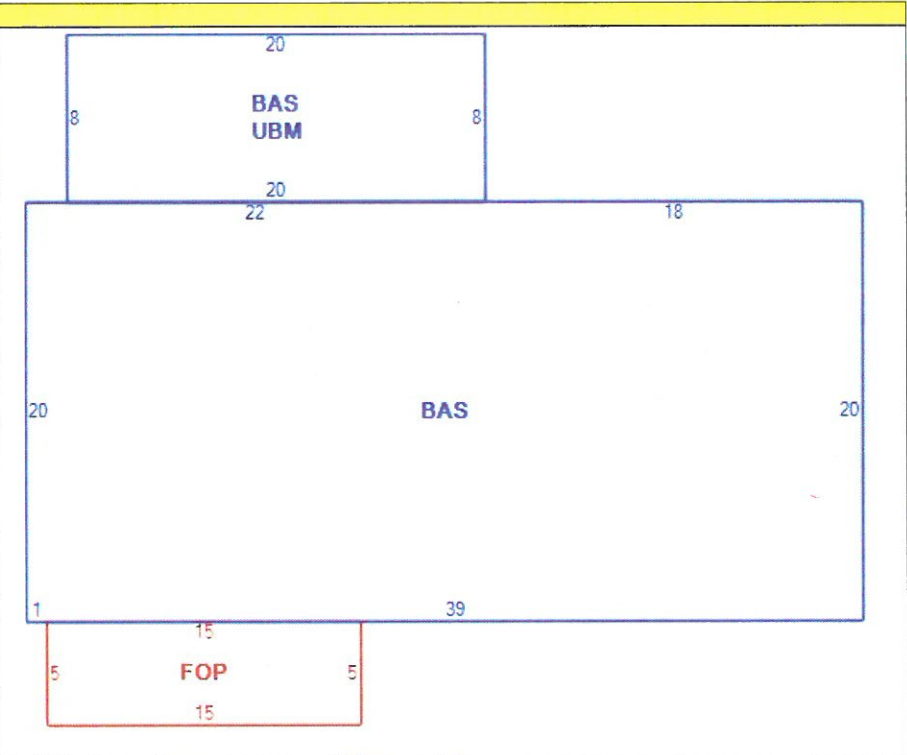
CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style	01	Ranch			
Model	01	Residential			
Grade:	03	Average			
Stories:	1	1 Story	MHP		
Occupancy	1				
Exterior Wall 1					
Exterior Wall 2	14	Wood Shingle			
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	07	Knotty Pine			
Interior Wall 2	05	Drywall/Sheet			
Interior Flr 1	09	Pine/Soft Wood			
Interior Flr 2					
Heat Fuel	03	Gas			
Heat Type:	04	Forced Air-Duc			
AC Type:	01	None			
Total Bedrooms	02	2 Bedrooms			
Total Bthrms:	1				
Total Half Baths	0	0			
Total Xtra Fixtrs					
Total Rooms:	4	5 Rooms			
Bath Style:	02	Average			
Kitchen Style:	01	Old Style			
	01				

MIXED USE

Code	Description	Percentage
1012	OCN FT MDL-01	100
		0
		0

COST / MARKET VALUATION

Base Rate	120.00
RCN	211,931
Net Other Adj	7,500
AYB	1948
Effective Year Built	1995
Depreciation Code	G
Remodel Rating	
Year Remodeled	
Depreciation %	25
Functional Obsol	0
Economic Obsol	0
Cost Trend Factor	1
Condition	
% Complete	75
RCNLD	158,900
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)													
Code	Description	Su	Sub Desc	Lan	Units	Unit Price	Year	%	Dep R	Cond	Qu	Adj	Apprais Va
FGR1	GARAGE-AV			L	240	40.00	1998	50	0.00			0.00	4,800

BUILDING SUB-AREA SUMMARY SECTION

SUBAR	Description	LIVING	GROSS	EFF AR	Unit Cost	Undeprec Value
BAS	First Floor	960	960	960	203.01	194,890
FOP	Porch, Open, Finished	0	75	15	40.60	3,045
UBM	Basement, Unfinished	0	160	32	40.60	6,496
Ttl Gross Liv / Lease Area		960	1,195	1,007		



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT							
MACHADO, JOSEPH M.	2	Above Street	5	Well	3	Unpaved	7	Waterfront	Description	Code	Appraised	Assessed	4513 KITTERY, ME
MACHADO, KATHERINE	4	Rolling	6	Septic					RESIDNTL	1012	82,400	82,400	
15 FINN AVENUE									RES LAND	1012	1,173,700	1,173,700	
SUPPLEMENTAL DATA													
NEWFIELDS	NH	03856	Alt ID		TIF								
			Sub-div		Last TG Rec								
			Flood Zone		Date next TG								
			Overlay Zone OZ-SL		Last Farm Ap								
			TIF 2010 Tax		Condo Assoc								
			ADU approva										
			Gis ID 3339		ASSOC PID#								
										Total	1,256,100	1,256,100	

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)										
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed				
MACHADO, JOSEPH M.	18071 719	10-11-2019	U	V	1,000,000	1P												
STEFANO, BRIAN M.	17333 760	09-30-2016	U	I	1,150,000	1P	2020	1012	82,400	2020	1012	2019	1303	757,400				
DAUPHINAIS, RICHARD	7554 170	09-12-1995	Q	I	318,500	00		1012	1,173,700		1012		1303	17,300				
POWERS TRSTES, JAMES F & EVA A	7071 348	05-04-1994	U	I	0	1A												
POWERS, JAMES F & EVA A	6564 1	06-03-1993	U	I	0	1A												
								Total	1256100	Total	1256100	Total	774700					

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

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ASSESSING NEIGHBORHOOD				
NBHD	NBHD Name	Street Index Name	Tracing	Batch
008	008			

NOTES
 2/17 SFR REMOVED- VACANT LOT FOR SALE-
 TO BE BUILT
 1.20 - LAND CLEARED FOR EXCAVATION
 3.20 EST 28% NEED PLANS

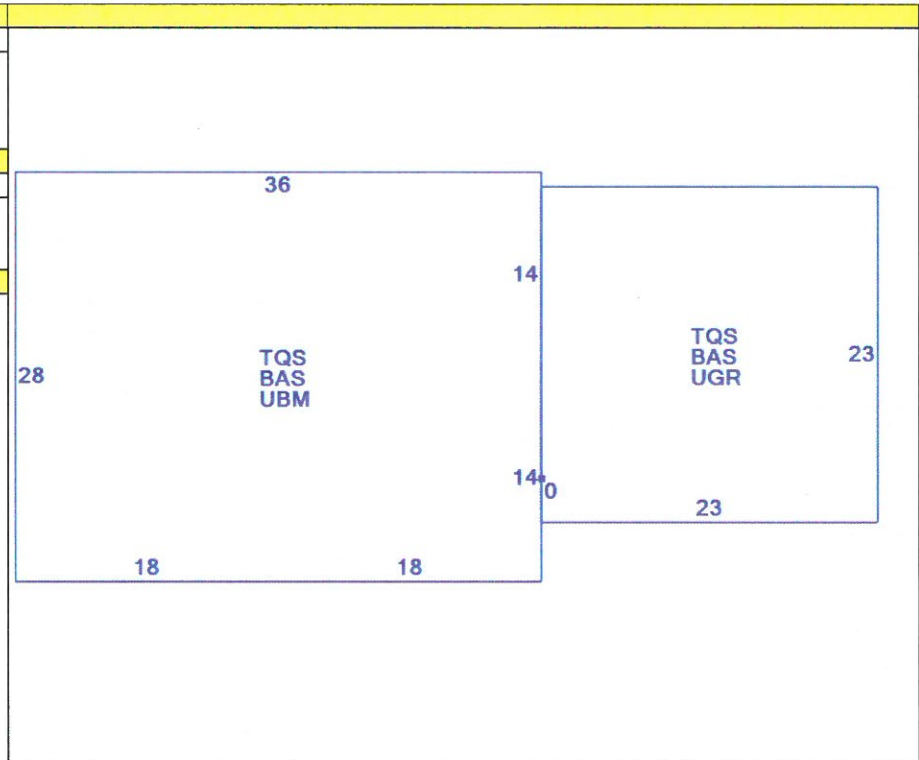
APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	82,400
Appraised XF (B) Value (Bldg)	0
Appraised OB (B) Value (Bldg)	0
Appraised Land Value (Bldg)	1,173,700
Special Land Value	0
Total Appraised Parcel Value	1,256,100
Valuation Method	C
Exemption	0
Adjustment	
	1,256,100

BUILDING PERMIT RECORD							
Permit ID	Issue Date	Type	Description	Amount	Insp Date	% Comp	C of O
PNG-20-10	11-09-2020	GAS	Propane/Natural G	0		0	
PNG-20-95	10-13-2020	GAS	Propane/Natural G	0		0	11-04-2020
E-20-92	06-22-2020	EL	Electrical	50,000		0	
BP-19-341	12-11-2019	NC1		1,775,000	03-31-2020	28	
R16-415	11-21-2016	DE	Demolish	13,000	02-23-2017	100	
90-188	12-04-1990	RS	Residential	5,000		100	

VISIT / CHANGE HISTORY					
Date	Type	IS	ID	Cd	Purpost/Result
04-22-2020			MO	68	
03-31-2020			MO	53	
01-06-2020			MO	99	
11-25-2019			CB	47	
02-23-2017			MO	53	

LAND LINE VALUATION SECTION																				
B	Use co	Description	Zone	D	Fronta	Depth	Units	Unit Price	I. Fact	S.A.	Ac Di	C. Fact	St. Idx	Adj	Notes	Special Pricing	Adj Unit Pric	Land Value		
1	1012	OCN FT MDL	R-RC		0	0	27,007 SF	3.88	1.400	9	1.000	1.00	WA	8.00	OCEAN		0 1.000	43.46	1,173,700	
Total Card Land Units							0.6200	A											Total Land Value	1,173,700

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style	60	Custom			
Model	01	Residential			
Grade:	06	Good			
Stories:	2		MHP		
Occupancy	1		MIXED USE		
Exterior Wall 1	29	Cement Siding	Code	Description	Percentage
Exterior Wall 2			1012	OCN FT MDL-01	100
Roof Structure:	03	Gable/Hip			0
Roof Cover	03	Asph/F Gls/Cmp			0
Interior Wall 1	05	Drywall/Sheet	COST / MARKET VALUATION		
Interior Wall 2			Base Rate	175.00	
Interior Flr 1	12	Hardwood	RCN	823,604	
Interior Flr 2			Net Other Adj	44,800	
Heat Fuel	04	Electric	AYB	2020	
Heat Type:	03	Hot Air-no Duc	Effective Year Built	2020	
AC Type:	03	Central	Depreciation Code	A	
Total Bedrooms	03	3 Bedrooms	Remodel Rating		
Total Bthrms:	3		Year Remodeled		
Total Half Baths	1	1	Depreciation %	0	
Total Xtra Fixtrs			Functional Obsol		
Total Rooms:	6		Economic Obsol		
Bath Style:	02	Average	Cost Trend Factor	1	
Kitchen Style:	02	Average	Condition	UC	
			% Complete	10	
				10	
			RCNLD	82,400	
			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)													
Code	Description	Su	Sub Desc	Lan	Units	Unit Price	Year	%	Dep R	Cond	Qu	Adj	Apprais Va

BUILDING SUB-AREA SUMMARY SECTION							
SUBAR	Description	LIVING	GROSS	EFF AR	Unit Cost	Undeprec Value	
BAS	First Floor	1,537	1,537	1,537	255.26	392,338	
TQS	Three Quarter Story	1,153	1,537	1,153	191.49	294,317	
UBM	Basement, Unfinished	0	1,008	202	51.15	51,563	
UGR	Garage, Under	0	529	159	76.72	40,587	
Ttl Gross Liv / Lease Area		2,690	4,611	3,051			

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
106 REALTY TRUST, LLC		2 Above Street	5 Well	3 Unpaved	3 Rural	Description	Code	Appraised	Assessed	4513 KITTERY, ME
		4 Rolling	6 Septic			RESIDNTL	1012	140,300	140,300	
150 BRICKMILL ROAD		SUPPLEMENTAL DATA				RES LAND	1012	1,305,600	1,305,600	
BEDFORD NH 03110		Alt ID Sub-div Flood Zone Overlay Zone OZ-SL TIF 2010 Tax ADU approva Gis ID 3106		TIF Last TG Rec Date next TG Last Farm Ap Condo Assoc ASSOC PID#		Total		1,445,900	1,445,900	

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
106 REALTY TRUST, LLC		18266 851	05-18-2020	U	I	0	1	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
KEVIN M. CASEY REV TR 1996		17877 180	01-08-2019	U	I	925,000	1P	2020	1012	140,300	2020	1012	327,500	2019	1012	365,500
KOCHANЕК, LOUIS J., TR		16193 144	10-25-2011	U	I		1A		1012	1,305,600		1012	1,305,600		1012	862,500
KOCHANЕК, LOUIS J		2985 64	09-24-1982			0									1012	6,000
								Total		1445900	Total		1633100	Total		1234000

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

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ASSESSING NEIGHBORHOOD				
NBHD	NBHD Name	Street Index Name	Tracing	Batch
008	008			

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	120,500
Appraised XF (B) Value (Bldg)	4,200
Appraised OB (B) Value (Bldg)	15,600
Appraised Land Value (Bldg)	1,305,600
Special Land Value	0
Total Appraised Parcel Value	1,445,900
Valuation Method	C
Exemption	0
Adjustment	
1,445,900	

NOTES	
NATURAL IA K-1982	OBSTRUCTED OCEAN VIEW
1/2 HSE IS AVERAGE	8.19- APPEARS TO BE INT RENO/REPAIR=UC
1/2 HSE IS FAIR CONDITION-NOT UPDATED	ONGOING CHECK FOR PERMITS
W/NO HEAT	3.20 SFR BEING DISMANTEL D CHECK 4.1.20
	4.20- SFR REMOVED AFTER 4/1/20
HAS 2015 GENERATOR	

BUILDING PERMIT RECORD							
Permit ID	Issue Date	Type	Description	Amount	Insp Date	% Comp	C of O
PNG-21-6	01-13-2021	GAS	Propane/Natural G	7,000		0	
E-20-168	11-02-2020	EL	Electrical	51,000		0	
BP-20-30	02-19-2020	NC1		700,000	03-09-2020	0	
D-20-1	01-21-2020	DE			04-22-2020	100	06-18-2020
15-402	12-22-2015	EL	Electric	1,200	08-08-2016	100	
06-113	04-27-2006	RS	Residential	11,000	06-02-2007	100	

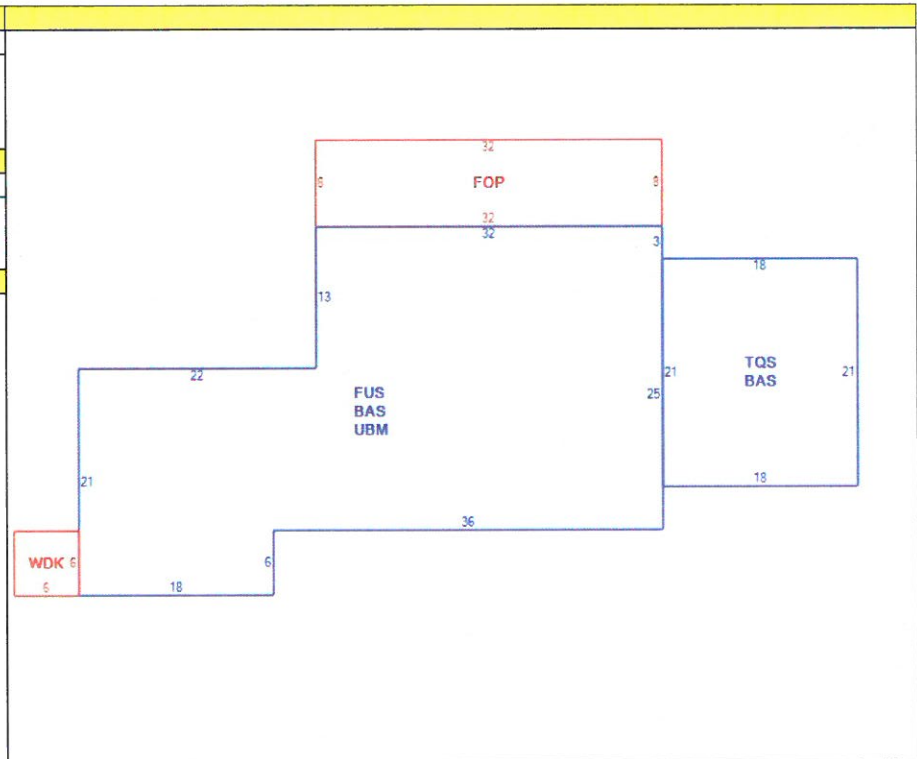
VISIT / CHANGE HISTORY					
Date	Type	IS	ID	Cd	Purpost/Result
09-21-2020			CB	47	
08-13-2020			PR	41	
04-22-2020			MO	68	
03-31-2020			MO	53	
03-09-2020			MO	56	
02-26-2020			PR	13	
08-05-2019			MO	01	

LAND LINE VALUATION SECTION																				
B	Use co	Description	Zone	D	Fronta	Depth	Units	Unit Price	I. Fact	S.A.	Ac Di	C. Fact	St. Idx	Adj	Notes	Special Pricing	Adj Unit Pric	Land Value		
1	1012	OCN FT MDL	R-RC		0	0	43,560	SF	2.59	1.400	9	1.000	1.00	WA	8.00	OCEANFRONT	0	1.000	29.01	1,263,600
1	1012	OCN FT MDL	R-RC		0	0	1,500	AC	3,500	1.000	0	1.000	1.00	WA	8.00		0	1.000	28,000	42,000
Total Card Land Units							2.5000	A											Total Land Value	1,305,600

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style	03	Colonial			
Model	01	Residential			
Grade:	06	Good			
Stories:	2	2 Stories	MHP		
Occupancy	1				
Exterior Wall 1	14	Wood Shingle			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	03	Plastered			
Interior Wall 2	05	Drywall/Sheet			
Interior Flr 1	09	Pine/Soft Wood			
Interior Flr 2	12	Hardwood			
Heat Fuel	02	Oil			
Heat Type:	05	Hot Water			
AC Type:	01	None			
Total Bedrooms	03	3 Bedrooms			
Total Bthrms:	2				
Total Half Baths	2	2			
Total Xtra Fixtrs					
Total Rooms:	7	7 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			
	01				

MIXED USE		
Code	Description	Percentage
1012	OCN FT MDL-01	100
		0
		0

COST / MARKET VALUATION	
Base Rate	115.00
RCN	602,363
Net Other Adj	36,120
AYB	1760
Effective Year Built	1990
Depreciation Code	A
Remodel Rating	
Year Remodeled	
Depreciation %	30
Functional Obsol	0
Economic Obsol	0
Cost Trend Factor	1
Condition	UC
% Complete	20
	20
RCNLD	120,500
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	



OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)													
Code	Description	Su	Sub Desc	Lan	Units	Unit Price	Year	%	Dep R	Cond	Qu	Adj	Apprais Va
FPL3	2 STORY CH			B	2	7800.00	1968	20	1.00			0.00	3,100
FPO	EXTRA FPL			B	3	1900.00	1968	20	1.00			0.00	1,100
FGR1	GARAGE-AV			L	600	40.00	1998	50	0.00			0.00	12,000
GEN	GENERATO			L	10	400.00	2015	90	0.00			0.00	3,600

BUILDING SUB-AREA SUMMARY SECTION							
SUBAR	Description	LIVING	GROSS	EFF AR	Unit Cost	Undeprec Value	
BAS	First Floor	1,712	1,712	1,712	155.05	265,446	
FOP	Porch, Open, Finished	0	256	51	30.89	7,908	
FUS	Upper Story, Finished	1,334	1,334	1,334	155.05	206,837	
TQS	Three Quarter Story	284	378	284	116.49	44,034	
UBM	Basement, Unfinished	0	1,334	267	31.03	41,398	
WDK	Deck, Wood	0	36	4	17.23	620	
Ttl Gross Liv / Lease Area		3,330	5,050	3,652			



CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				4513 KITTERY, ME	
KEVIN M. CASEY REV TR 1996 CASEY, TR, KEVIN M. 150 BRICKMILL ROAD BEDFORD NH 03110	3	Below Street	2 Public Water	3 Unpaved	7 Waterfront	Description	Code	Appraised	Assessed		
	4	Rolling	6 Septic			RESIDNTL	1013	1,296,600	1,296,600		
SUPPLEMENTAL DATA						RES LAND	1013	1,287,400	1,287,400		
Alt ID Sub-div Flood Zone Overlay Zone OZ-SL TIF 2010 Tax ADU approva Gis ID 3374						TIF Last TG Rec Date next TG Last Farm Ap Condo Assoc ASSOC PID#		Total		2,584,000	2,584,000

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
KEVIN M. CASEY REV TR 1996 CASEY, KEVIN M. CHARLESWORTH, AGNES S. & ROSEMARY CHARLESWORTH, AGNES S & SARAH E CHARLESWORTH, SARAH.AGNES,ROSEMA	17877	64	01-08-2019	U	I	1,120,000	1A	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
	17617	874	12-01-2017	Q	I	1,120,000	00	2020	1013	1,296,600	2020	1013	1,296,600	2019	1013	330,200
	17426	801	01-14-2017	U	I		1		1013	1,287,400		1013	1,287,400		1013	863,200
	14957	711	09-08-2006	U	I		1A									
	9562	61	06-18-1999	U	I		1A									
Total								2584000		Total		2584000		Total		1193400

EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor										
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int										
Total			0.00															

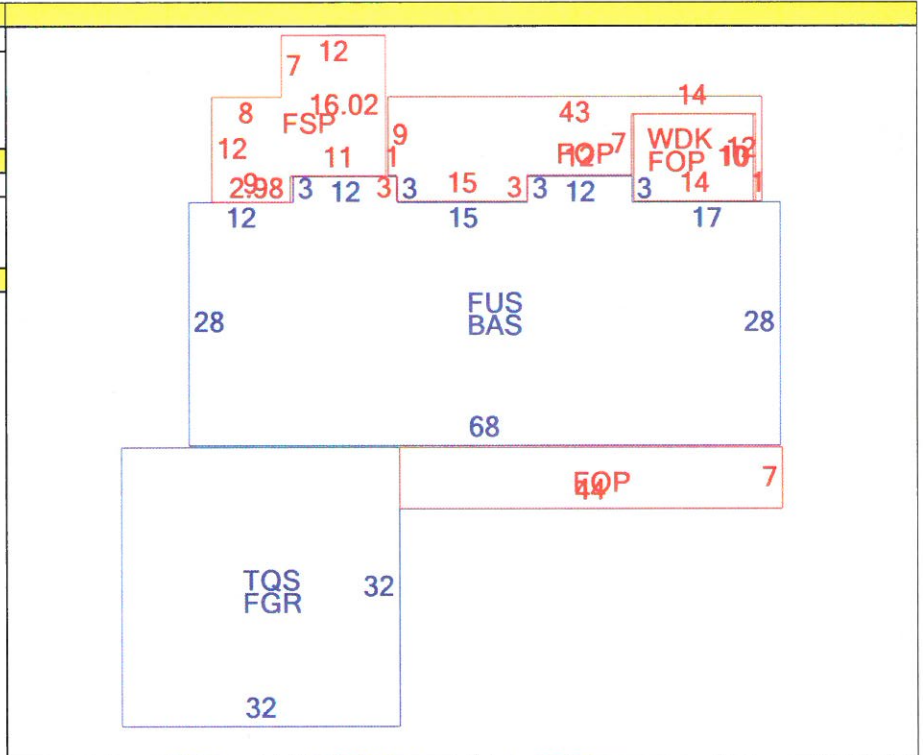
ASSESSING NEIGHBORHOOD						APPRAISED VALUE SUMMARY									
NBHD	NBHD Name	Street Index Name	Tracing	Batch											
008	008				Appraised Bldg. Value (Card) 1,284,700 Appraised XF (B) Value (Bldg) 11,900 Appraised OB (B) Value (Bldg) 0 Appraised Land Value (Bldg) 1,287,400 Special Land Value 0 Total Appraised Parcel Value 2,584,000 Valuation Method C Exemption 0 Adjustment 2,584,000										

NOTES															
GREY IA WB CATH=C K-1958 2/17-MERGED LOTS 58-57 & 58-59 TO 58-58 3.19- UC=52% CHECK 2020 3.20- SFR COMPLETE SUMMER WATER ONLY															

BUILDING PERMIT RECORD								VISIT / CHANGE HISTORY							
Permit ID	Issue Date	Type	Description	Amount	Insp Date	% Comp	C of O	Comments	Date	Type	IS	ID	Cd	Purpost/Result	
PNG-19-20	03-26-2019	RS		5,400	03-09-2020	100		500 GAL PROPANE	08-26-2020			PR	40		
E19-25	03-15-2019	EL		38,100	03-09-2020	100		WIRE NEW HOME	04-22-2020			MO	68		
486	08-13-2018	NC		1,096,426	03-09-2020	100		NEW SF 4300 SQFT	03-09-2020			MO	56		
R18-033	01-29-2018	DE	Demolish			100		DEMO EXISITING S	03-15-2019			MO	53		
									02-11-2019			MO	53		
									01-16-2019			MO	53		

LAND LINE VALUATION SECTION																					
B	Use co	Description	Zone	D	Fronta	Depth	Units	Unit Price	I. Fact	S.A.	Ac Di	C. Fact	St. Idx	Adj	Notes	Special Pricing	Adj Unit Pric	Land Value			
1	1013	SFR WATER	R-RL		0	0	43,560	SF	2.59	1.400	9	1.000	1.00	WA	8.00	OCEAN	0	1.000	29.01	1,263,600	
1	1013	SFR WATER	R-RL				0.850	AC	3,500	1.000	0		1.00	WA	8.00		0	1.000	28,000	23,800	
Total Card Land Units																	1.8500	A	Total Land Value		1,287,400

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style	60	Custom			
Model	01	Residential			
Grade:	07	Good +10			
Stories:	2		MHP		
Occupancy	1		MIXED USE		
Exterior Wall 1	29	Cement Siding	Code	Description	Percentage
Exterior Wall 2			1013	SFR WATER MDL-01	100
Roof Structure:	03	Gable/Hip			0
Roof Cover	11	Slate			0
Interior Wall 1	05	Drywall/Sheet	COST / MARKET VALUATION		
Interior Wall 2			Base Rate	175.00	
Interior Flr 1	11	Ceram Clay Til	RCN	1,297,661	
Interior Flr 2			Net Other Adj	64,970	
Heat Fuel	03	Gas	AYB	2019	
Heat Type:	04	Forced Air-Duc	Effective Year Built	2019	
AC Type:	03	Central	Depreciation Code	A	
Total Bedrooms	04	4 Bedrooms	Remodel Rating		
Total Bthrms:	4		Year Remodeled		
Total Half Baths	1	1	Depreciation %	1	
Total Xtra Fixtrs			Functional Obsol		
Total Rooms:	7		Economic Obsol		
Bath Style:	02	Average	Cost Trend Factor	1	
Kitchen Style:	02	Average	Condition		
			% Complete	99	
			RCNLD	1,284,700	
			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)													
Code	Description	Su	Sub Desc	Lan	Units	Unit Price	Year	%	Dep R	Cond	Qu	Adj	Apprais Va
FPL	FIREPLACE			B	2	2100.00	2019	99	1.00			0.00	4,200
FPL3	2 STORY CH			B	1	7800.00	2019	99	1.00			0.00	7,700

BUILDING SUB-AREA SUMMARY SECTION							
SUBAR	Description	LIVING	GROSS	EFF AR	Unit Cost	Undeprec Value	
BAS	First Floor	1,976	1,976	1,976	229.38	453,256	
FGR	Garage, Framed	0	1,024	410	91.84	94,046	
FOP	Porch, Open, Finished	0	785	157	45.88	36,013	
FSP	Porch, Screen, Finished	0	291	73	57.54	16,745	
FUS	Upper Story, Finished	1,976	1,976	1,976	229.38	453,256	
TQS	Three Quarter Story	768	1,024	768	172.04	176,164	
WDK	Deck, Wood	0	140	14	22.94	3,211	
Ttl Gross Liv / Lease Area		4,720	7,216	5,374			



CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT					
										Description	Code	Appraised	Assessed	4513 KITTERY, ME	
GINGRAS, DONALD E.		2	Above Street	5	Well	3	Unpaved	7	Waterfront						
GINGRAS, LINDA K.		4	Rolling	6	Septic					RESIDNTL	1012	1,195,600	1,195,600		
7 CAMERON DRIVE												RES LAND	1012	1,188,600	1,188,600
NASHUA NH 03062		SUPPLEMENTAL DATA										Total		2,384,200	2,384,200
		Alt ID Sub-div Flood Zone Overlay Zone OZ-SL TIF 2010 Tax ADU approva Gis ID 3342				TIF Last TG Rec Date next TG Last Farm Ap Condo Assoc ASSOC PID#									

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)									
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed			
17988 311	07-01-2019	U	I	2,600,000	1	2020	1012	1,195,600	2020	1012	1,340,000	2019	1012	392,800			
16413 395	09-14-2012	Q	I	1,385,000	00												
15782 794	12-10-2009	U	I		1		1012	1,188,600		1012	1,188,600		1012	685,600			
6134 333	05-08-1992	U	I		0 1A								1012	1,400			
3179 195	09-05-1983	U	I		0												
Total								2384200		Total		2528600		Total		1079800	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

ASSESSING NEIGHBORHOOD				NOTES			
NBHD	NBHD Name	Street Index Name	Tracing				
008	008			CRAWL NAT IG K-80'S LAUNDRY ROOM XTRA FIX= O/S SHOWER FULL OCEAN VIEW 11.19 - BP19-315 = 5%, CHECK 2020			

BUILDING PERMIT RECORD										VISIT / CHANGE HISTORY				
Permit ID	Issue Date	Type	Description	Amount	Insp Date	% Comp	C of O	Comments	Date	Type	IS	ID	Cd	Purpost/Result
PNG-20-32	04-28-2020	GAS		1,500		0		REPL GAS MAIN	08-04-2020			PR	41	
PNG-19-76	10-31-2019	GAS		87,590	11-26-2019	0		INSTALL BOILER, R	04-22-2020			MO	68	
BP-19-315	10-31-2019	AD		300,000	11-26-2019	5	07-21-2020	2ND ST. ADD, ELEV	03-31-2020			MO	53	
13-219	09-10-2013	AD	Addition	5,000	06-06-2014	100		10X12 SHED	11-26-2019			MO	01	
12-226	09-25-2012	RS	Residential	100,000	05-04-2013	100		REPLACE WINDOW	10-31-2019			CB	47	
07-153	05-15-2007	RS	Residential	19,000		100		Reroof house	07-26-2016			MO	71	
												PR	53	Bldg Permit Inspection

LAND LINE VALUATION SECTION																					
B	Use co	Description	Zone	D	Fronta	Depth	Units	Unit Price	I. Fact	S.A.	Ac Di	C. Fact	St. Idx	Adj	Notes	Special Pricing	Adj Unit Pric	Land Value			
1	1012	OCN FT MDL	R-RC		0	0	30,492 SF	3.48	1.400	9	1.000	1.00	WA	8.00	OCEAN		0	1.000	38.98	1,188,600	
Total Card Land Units																	0.7000	A	Total Land Value		1,188,600

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				4513 KITTERY, ME															
BUDESHEIM, ANDREW CLEMENTS, DANIELLE 317 CLOSSON ROAD SCHENECTADY NY 12302	3	Below Street	2	Public Water	1	Paved	7	Waterfront	Description		Code	Appraised	Assessed												
	4	Rolling	6	Septic					RESIDNTL		1013	149,300	149,300												
	5	Steep							RES LAND		1013	511,500	511,500												
SUPPLEMENTAL DATA										Total		660,800	660,800												
Alt ID		Sub-div		Flood Zone		Overlay Zone OZ-SL		TIF 2010 Tax		ADU approva		Gis ID 3090		TIF		Last TG Rec		Date next TG		Last Farm Ap		Condo Assoc		ASSOC PID#	

RECORD OF OWNERSHIP				BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)							
BUDESHEIM, ANDREW	RAYNES, LESTER M	17889	197	02-01-2019	Q	I	655,000	00	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
		1216	452	11-12-1952	U	V	0		2020	1013	149,300	2020	1013	149,300	2019	1013	106,500
										1013	511,500		1013	511,500		1013	383,300
																1013	9,900
									Total		660800	Total		660800	Total		499700

EXEMPTIONS				OTHER ASSESSMENTS				This signature acknowledges a visit by a Data Collector or Assessor										
Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int										
Total			0.00															

ASSESSING NEIGHBORHOOD						APPRAISED VALUE SUMMARY					
NBHD	NBHD Name	Street Index Name	Tracing	Batch						Appraised Bldg. Value (Card)	134,000
0001	0001									Appraised XF (B) Value (Bldg)	5,000
										Appraised OB (B) Value (Bldg)	10,300
										Appraised Land Value (Bldg)	511,500
										Special Land Value	0
										Total Appraised Parcel Value	660,800
										Valuation Method	C
										Exemption	0
										Adjustment	
										660,800	

NOTES													
8/16 XTRA FIX= TOILET IN BSMT													
OBSTRUCTED CREEK VIEW													

BUILDING PERMIT RECORD									VISIT / CHANGE HISTORY					
Permit ID	Issue Date	Type	Description	Amount	Insp Date	% Comp	C of O	Comments	Date	Type	IS	ID	Cd	Purpost/Result
VEG-20-2	01-23-2020	VEGRM			02-04-2020	100	05-11-2020	REM 5 HAZ OAKS	08-14-2020			MM	40	
VEG-19-19	06-25-2019	VEGRM			02-04-2020	100		REMOVE HAZARD	04-28-2020			MO	68	
BP-19-95	05-28-2019	RS		900	02-04-2020	100	12-24-2019	GARAGE/WORKSP	03-13-2020			MO	00	
08-411	10-06-2008	RS	Residential	3,528	05-09-2009	100		Install 7 replacement	02-26-2020			PR	13	
96-139	10-03-1996	RS	RAMP, 10'X20' FLO	11,300		100		6'X30' PI	02-04-2020			MO	53	
									08-21-2019			MO	75	
									08-05-2019			MO	01	

LAND LINE VALUATION SECTION																					
B	Use co	Description	Zone	D	Fronta	Depth	Units	Unit Price	I. Fact	S.A.	Ac Di	C. Fact	St. Idx	Adj	Notes	Special Pricing	Adj Unit Pric	Land Value			
1	1013	SFR WATER	R-RC		0	0	43,560	SF	2.59	1.000	5	1.000	1.00	CC	4.50		0	1.000	11.66	507,700	
1	1013	SFR WATER	R-RC		0	0	0.240	AC	3,500	1.000	0	1.000	1.00	CC	4.50		0	1.000	15,750	3,800	
Total Card Land Units																	1.2400	A	Total Land Value		511,500

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style	01	Ranch			
Model	01	Residential			
Grade:	03	Average			
Stories:	1	1 Story	MHP		
Occupancy	1				
Exterior Wall 1	14	Wood Shingle			
Exterior Wall 2					
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F GlS/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2					
Interior Flr 1	12	Hardwood			
Interior Flr 2					
Heat Fuel	02	Oil			
Heat Type:	04	Forced Air-Duc			
AC Type:	01	None			
Total Bedrooms	02	2 Bedrooms			
Total Bthrms:	1				
Total Half Baths	0	0			
Total Xtra Fixtrs					
Total Rooms:	5	4 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			
	01				

MIXED USE		
Code	Description	Percentage
1013	SFR WATER MDL-01	100
		0
		0

COST / MARKET VALUATION		
Base Rate		120.00
RCN		178,692
Net Other Adj		7,500
AYB		1952
Effective Year Built		1995
Depreciation Code		G
Remodel Rating		
Year Remodeled		
Depreciation %		25
Functional Obsol		0
Economic Obsol		0
Cost Trend Factor		1
Condition		
% Complete		75
RCNLD		134,000
Dep % Ovr		
Dep Ovr Comment		
Misc Imp Ovr		
Misc Imp Ovr Comment		
Cost to Cure Ovr		

WDK		24	
6			6
		24	
11		19	
12	BAS UBM		12
		30	
		30	
12	BAS UBM		12
		30	

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)													
Code	Description	Su	Sub Desc	Lan	Units	Unit Price	Year	%	Dep R	Cond	Qu	Adj	Apprais Va
FPL1	FIREPLACE			B	1	6700.00	1974	75	1.00			0.00	5,000
SHD1	SHED FRAM			L	280	15.00	1998	90	0.00			0.00	3,800
DCK1	DOCKS-RES			L	180	40.00	1998	90	0.00			0.00	6,500

BUILDING SUB-AREA SUMMARY SECTION						
SUBAR	Description	LIVING	GROSS	EFF AR	Unit Cost	Undeprec Value
BAS	First Floor	720	720	720	194.98	140,386
UBM	Basement, Unfinished	0	720	144	39.00	28,077
WDK	Deck, Wood	0	144	14	18.96	2,730
Ttl Gross Liv / Lease Area		720	1,584	878		



CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT				
EGELAND, ALF O. EGELAND, SHARON 1282 HAYMARKET WAY		2	Above Street	5	Well	3	Unpaved	7	Waterfront	Description	Code	Appraised	Assessed	4513 KITTERY, ME
		4	Rolling	6	Septic					RESIDNTL	1012	461,300	461,300	
HUDSON OH 44236		SUPPLEMENTAL DATA								RES LAND	1012	1,263,600	1,263,600	
		Alt ID Sub-div Flood Zone Overlay Zone OZ-SL TIF 2010 Tax ADU approva Gis ID 3343				TIF Last TG Rec Date next TG Last Farm Ap Condo Assoc ASSOC PID#				Total		1,724,900	1,724,900	

RECORD OF OWNERSHIP								PREVIOUS ASSESSMENTS (HISTORY)							
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
18342 542	08-14-2020	Q	I	1,575,000	Q	2020	1012	461,300	2020	1012	461,300	2019	1012	245,000	
16909 120	02-13-2012	U	I		1A										
15031 176	12-08-2006	Q	I	1,365,000	00		1012	1,263,600		1012	1,263,600		1012	857,600	
7561 146	09-12-1995	U	I	187,500	1J								1012	14,100	
3117 281	07-06-1983	U	I	0											
Total						1724900		Total		1724900		Total		1116700	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
Total			0.00				

ASSESSING NEIGHBORHOOD				
NBHD	NBHD Name	Street Index Name	Tracing	Batch
008	008			

NOTES														
GREY IG K-70'S 28X19 BAS=CATHEDRAL CATH-C FULL OCEAN VIEW 3rd BTHRM IN BSMT; BSMT CEILING HGT 6'														

BUILDING PERMIT RECORD									VISIT / CHANGE HISTORY					
Permit ID	Issue Date	Type	Description	Amount	Insp Date	% Comp	C of O	Comments	Date	Type	IS	ID	Cd	Purpost/Result
15-156	06-09-2015	AD	Addition	65,000	02-22-2016	100	11-24-2015	18X22 2ND STORY,	12-09-2020			CB	47	
07-056	03-06-2007	RS	Residential	17,625	06-02-2007	100		Install 30 year archit	07-26-2016			MO	70	
03-243	09-22-2003	RS	10'x14' cedar shed	3,000					02-22-2016			MO	53	
									06-02-2007			PR	53	Bldg Permit Inspection
									05-14-2003			PR	68	Field Review
									02-26-1998			NR	00	Measur+Listed
									02-01-1998				03	Letter Sent

LAND LINE VALUATION SECTION																				
B	Use co	Description	Zone	D	Fronta	Depth	Units	Unit Price	I. Fact	S.A.	Ac Di	C. Fact	St. Idx	Adj	Notes	Special Pricing	Adj Unit Pric	Land Value		
1	1012	OCN FT MDL	R-RC		0	0	43,560 SF	2.59	1.400	9	1.000	1.00	WA	8.00	OCEAN/		0	1.000	29.01	1,263,600
Total Card Land Units							1.0000	A											Total Land Value	1,263,600



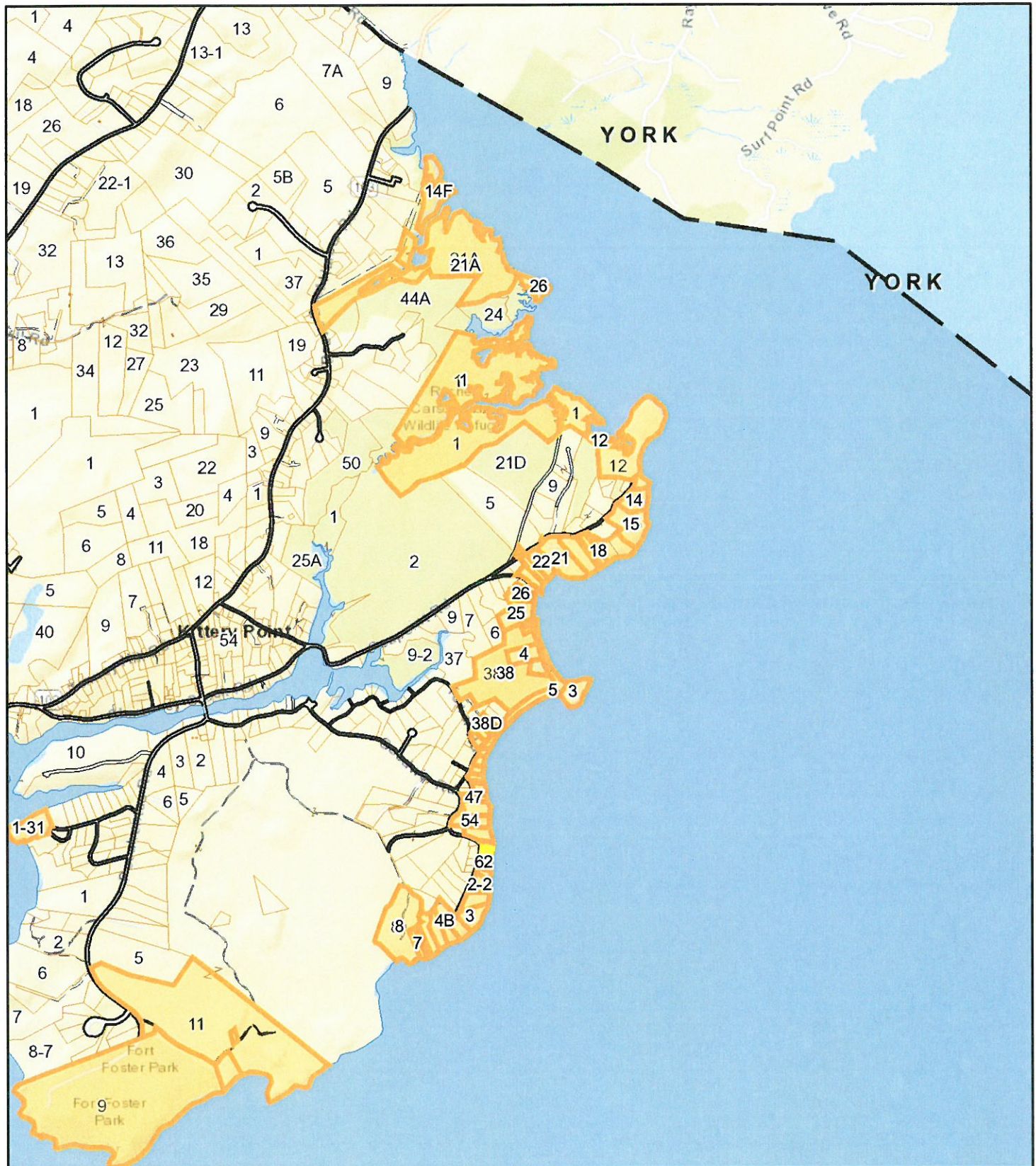
Kittery, ME



June 17, 2021

1 inch = 2201 Feet

www.cai-tech.com

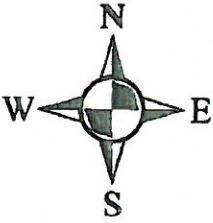
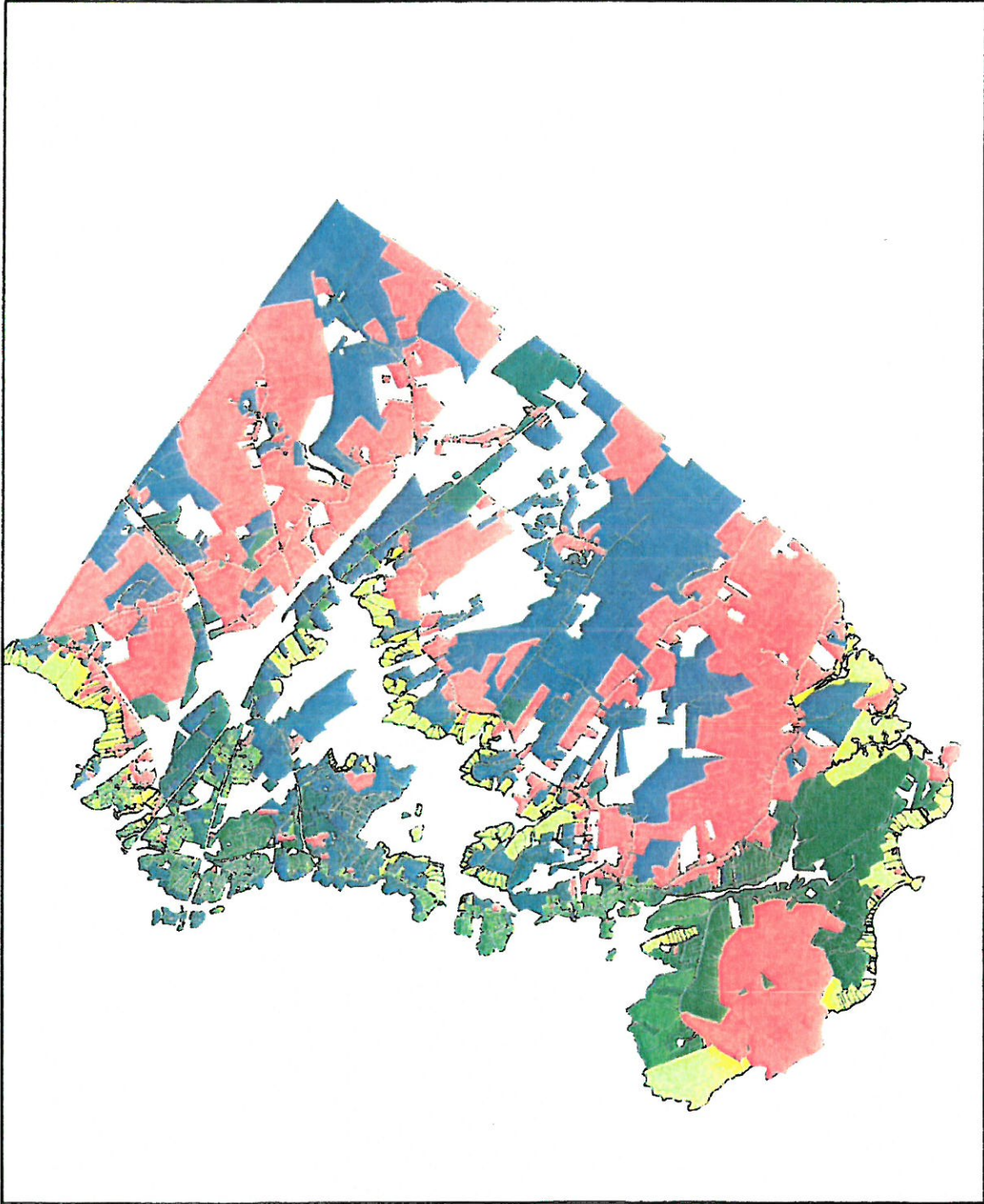


Data shown on this map is provided for planning and informational purposes only. The municipality and CAI Technologies are not responsible for any use for other purposes or misuse or misrepresentation of this map.

Kittery Neighborhood Map

Legend

[Blue]	30
[Blue]	40
[Red]	50
[Blue]	60
[Blue]	70
[Blue]	80
[Blue]	90
[Blue]	95
[Blue]	AT
[Blue]	BC
[Blue]	BC2
[Blue]	BI
[Blue]	BIWF
[Blue]	BR
[Blue]	C10
[Blue]	C11
[Blue]	C12
[Blue]	C14
[Blue]	C15
[Blue]	C16
[Blue]	C17
[Blue]	C2
[Blue]	C3
[Blue]	C4
[Blue]	C6
[Blue]	C7
[Blue]	C8
[Blue]	CC
[Blue]	GI
[Blue]	GI2
[Blue]	GIW
[Blue]	KF
[Blue]	KF2
[Blue]	KFWF
[Blue]	KOD
[Blue]	MC
[Blue]	PC
[Blue]	PC1
[Blue]	PC2
[Blue]	PP
[Blue]	PR
[Blue]	SC
[Blue]	SN
[Blue]	SP
[Blue]	SPC
[Blue]	WA
[Blue]	WC



Group Summary by Land Use
KITTERY, ME

11/4/2020

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
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
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	C
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	C
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	C
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	C
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	C
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	C
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	C
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	C
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	C
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	C
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
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
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
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	C
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
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	C
332I , 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
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	
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	C
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
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	C
	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	C

Group Summary by Sale Price Quartile
KITTEERY, ME

11/4/2020

Sale Price Quartile	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
Q1	84	1.0015	10.64	1.0002	\$200,000.00	\$199,800.00	\$188,178.21	\$190,038.10	1.0101	0.0206	0.1065	0.1068	1
Q2	85	0.9790	7.55	0.9991	\$327,900.00	\$326,200.00	\$332,597.74	\$324,621.18	0.9751	0.0101	0.0739	0.0739	C
Q3	85	0.9729	6.08	1.0007	\$450,000.00	\$424,500.00	\$442,101.92	\$427,266.12	0.9671	0.0057	0.0591	0.0593	C
Q4	85	0.9806	5.89	1.0056	\$645,092.00	\$640,100.00	\$801,022.94	\$779,654.12	0.9788	0.0064	0.0578	0.0578	C
	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	C

Town of Kittery, ME
Final Revaluation Summary
9/8/2020

2020 Assessed Value	2,170,586,777
2019 Assessed Value	<u>1,547,533,097</u>
	623,053,680

Overall Change	40%
Residential	45%
Vacant	64%
Manufactured Homes	95%
Condominiums	44%
Commercial	18%

	<u>2 Year</u>	<u>1 Year</u>	<u>IAAO Standards</u>
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 from 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.