

## MINUTES

BOARD OF ASSESSMENT REVIEW  
MONDAY-APRIL 12, 2021  
9:00 A.M. BRUNSWICK TOWN OFFICE

### PRESENT:

**Board Members:** Richard McInnes, Chair; Steve Holt, Vice Chair and Secretary; Richard Baribeau and Attorney Steve Langsdorf

**Staff:** Taylor Burns, Assessor; Nancy Pinette, Recording Secretary

**Applicant in Attendance:** Robert N. Muller; Attorney John Block

**Call to Order:** Chairperson Richard McInnes opened the meeting at 9:00 a.m.

**Appeal #2020-1 Multiple parcels on Little Bird Lane, Little Fawn Lane and Rose Douglas Lane – Douglas Ridge LLC**

Mr. McInnes called the meeting to order and introduced the Board of Assessment Review members. Mr. McInnes summarized the rules regarding the appeal of an assessment. Mr. McInnes noted the BAR duties and obligations in regards to hearing testimony and the criteria for making a final decision.

Steve Holt disclosed he has had a professional relationship with Attorney Block in the past.

Attorney Block was asked to present his case to the BAR. He stated that April 1<sup>st</sup> is the taxable date for property in the state of Maine. The status of the lots on 4/1/2020 was unsaleable due to conditions in the approved plan. These conditions include a central septic system, DEP required ground water filters, Brunswick Fire Department mandated fire suppression. The owner states road was not in, as well. The road was not approved by the Town Engineer and was still under construction 4/1/2020.

Mr. Muller was questioned by Attorney Block regarding the conditions and the status of the road on 4/1/2020. Mr. Muller stated:

- 1) Road was at sub-grade
- 2) Road was not approved by engineer
- 3) Cannot sell lots
- 4) State mandated central septic system was not in
- 5) DEP mandated soil filters were not in
- 6) The lots were not pinned
- 7) Brunswick Fire Department mandated fire suppression system not in.

Mr. Muller says the lots should be valued as raw land. That they are not residential until the conditions are met. Six lots are under contract with no monies exchanged. Mr. Muller sells packages which include land and building.

Mr. Holt to Attorney Block: Is it your position the lots should be valued as of 4/1/2019 or adjusted based on improvements from 4/1/2019 to 4/1/2020?

Attorney Block responded: They should be valued as unsaleable lots which is the same value as 4/1/2019.

Mr. McInnes pointed that \$500,750 (41%) of the project has been spent in the 4/1/19-4/1/20 timeframe.

Mr. Burns was asked to present his case. He pointed out the subdivision was approved in February of 2018 with the intent of being buildable lots. The Planning Board only approves buildable lots. 4/1/2020 the parcels were no longer

landlocked with the lots being assessable by the road. It is standard practice that the parcel be treated as land locked until the road is in. This designation was removed when the access road was put in. The only conditions that prohibit the sales are the need for deeded conservation land and Homeowners Association approval. It is standard practice that a reduction is given to land with no access and then the reduction is removed when the road is put in. The referenced court case submitted by Mr. Burns was handled in the same way.

Mr. Holt: Did you consider negotiations with Mr. Muller regarding the reduction.

Mr. Burns: I considered everything given to me. I treated it the same as other subdivisions in Brunswick. Sunrise and Ledgewood are considered comparable subdivisions.

Mr. Baribeau: Does it actually say no lots to be sold on the plan?

Mr. Muller: Due to the DEP restrictions. Told by the town can not sell a lot. This isn't a typical subdivision by design. Small lots with no septic systems on them.

Attorney Block: Do you have any subdivisions with central system?

Mr. Burns: Not that I'm aware of.

Attorney Block to Mr. Muller: You are proposing a \$275,600 increase in the subdivision based on work that has been done.

Mr. Muller: That is a guess to the value

Mr. Holt asked Attorney Langsdorf to offer thoughts and discussion.

Attorney Langsdorf: This is about the value on 4/1/2020. The burden of proof is on the taxpayer to prove the assessment is manifestly wrong. The land is given considerable value when the subdivision is approved. BAR should discuss the percentage increase of the lots.

Attorney Block: This subdivision differs from others.

Mr. Muller: The lots are in a preliminary design contract. Not selling the land, but land and house package.

Attorney Langsdorf: Is the value of the land being based on the contingencies met?

Mr. Muller: The ownership transfer is contingent on the value of the house.

Conclude testimony at 10:30 a.m.

Move to discussion-all in favor

Mr. Baribeau: Is this project different enough not to apply the standard? Conflicted...struggles. It is either landlocked or not.

Attorney Langsdorf: The question is the value on 4/1/2020, not whether the lots can be sold on 4/1/2020.

Attorney Block objected to Attorney Langsdorf input. Attorney Langsdorf stated he can discuss because he's the BAR attorney.

Mr. McInnes: \$500,750 in improvements from 4/1/2019 to 4/1/2020. Should that be taken into consideration?

Mr. Holt: Cost does not equal value.

Mr. Holt made a motion that the BAR approve the taxpayer request for same values for 4/1/2020 as they were for 4/1/2019.

Mr. Baribeau seconded.

All in favor.

Mr. McInnes moved to adjourn and Mr. Baribeau seconded. All in favor. Adjourned at 11:05 a.m.

Nancy G. Pinette, Meeting recorder