



TOWN OF BRUNSWICK, MAINE
 ASSESSOR'S OFFICE
 85 UNION ST, BRUNSWICK, ME 04011
 207-725-6650
 assess@brunswickme.org

Assessor's Office use only:

Date Received: _____
 Petition Number: 2022-_____

2022 APPLICATION FOR ABATEMENT OF VALUE

NOTICE: This application must be complete, signed, and filed with the municipal Assessor's Office no later than **185 days from commitment.**

A separate application must be filed for each separately assessed parcel of real estate claimed to be overvalued.

The undersigned petitions the Municipal Assessor to change the valuation of the property described below as shown on the assessment roll for **April 1, 2022** to the amount shown in Item No. 6(b) on this form.

1. Parcel Location: _____ Map/Lot #: _____

2. Legal Owner(s): _____

3. Mailing Address for All Correspondence Relating to Appeal:

Street Address: _____

City, State, ZIP: _____

4. Daytime Phone #: _____ Email: _____

5. Name of Petitioner or Authorized Agent: _____

6. (a) Assessor's Estimate of Fair market Value

Land..... \$ _____

Building/Improvements..... \$ _____

Business Personal Property...\$ _____

TOTAL..... \$ _____

6. (b) Your Estimate of Fair market Value

Land..... \$ _____

Building/Improvements..... \$ _____

Business Personal Property...\$ _____

TOTAL..... \$ _____

7. Specific reasons why you believe the Assessor's value does not reflect the fair market value:

NOTICE: In the State of Maine, assessments are presumed valid and the burden is on the taxpayer to provide convincing evidence the value is manifestly wrong in relation to just value (CMP v Town of Moscow, 649 A.2d 320 (ME. 1994)) then demonstrate affirmative credible evidence of what the valuation ought to be. (City of Waterville v Waterville Homes, Inc. 655 A.2d 365 (1995)). Percentage of assessment increase, personal hardship, tax amount, and other matters unrelated to market value are not relevant or sufficient reasons to file an appeal.

If this appeal concerns income producing property, please attach a statement of income and expenses for the past three years as well as copies of any leases or rental agreements.

Other information relevant to your case:

8. General Property Information:

- (a) Lot Size (acres): _____
- (b) Zoning or Permitted Use: _____
- (c) Description of Building: _____
- (d) View? Yes No
- (e) Waterfront? Yes No

9. Purchase price of property: \$ _____ (If purchased within last 5 years)

Date of purchase: _____

10. Remodeled or improved since purchase: Yes No | If yes, cost? \$ _____

11. Has the property been appraised by other than the Municipal Assessor? Yes No

If yes, appraisal date: _____ By whom? _____

Appraised value: _____ Purpose of appraisal: _____

(It is helpful to submit a copy of appraisal)

Documentary Evidence Worksheet

Most recent sales of comparable property (within the past 12 months). You may use attached worksheet for a more detailed analysis.

	Map/Lot	Address	Land Size	Sale Price	Sale Date
a.					
b.					
c.					
d.					
e.					

Information regarding sales of comparable properties may be obtained through personal research, local realtors, licensed appraisers, or the Municipal Assessor's Office.

In accordance with the provisions of Title 36 M.R.S. §841, I hereby make application for abatement to the Assessing Authority of the Town of Brunswick and certify that the information reported hereon is full, true, and correct to the best of my knowledge and belief.

Name: _____ Signature: _____

Comparable Sales Analysis

Parcel and sales information can be found on the Brunswick Assessor's website at:

<https://www.brunswickme.org/149/Assessing>

Petitioner's Name:				
	Subject Property	Comparable 1	Comparable 2	Comparable 3
Map/Lot				
Site Address				
Sales Info:				
Sale Date				
Sale Price				
Land Info:				
Lot Size				
Zoning				
View Quality				
Waterfront (Feet)				
Utilities, Electric, Water, Sewer, Septic				
Building Info:				
Year (Built/Remodeled)				
Condition				
Quality				
# of Stories				
Bed Count				
Bath Count				
Living Area (sf)				
Basement (sf) Finished/Unfinished				
Garage (Type & sf)				
Other Buildings				

NOTE:

- Comparable sales do not have to match the subject exactly. Find sales most similar, note their differences, and identify superior and inferior property features.
- This process should lead you to a market value estimate by helping determine whether your property would sell for more or less than the price paid for each comparable.
- The most weight will be given to sales occurring closest to the April 1 assessment date.

APPLICATION FOR ABATEMENT OF VALUE

General Information and Instructions

The burden of proof in an appeal is with the Taxpayer. A tax assessment is presumed to have been made in good faith and in conformity the requirements of the law and, to overcome the presumption, the Taxpayer must prove one of three things:

1. The judgement of the Assessor was irrational or unreasonable in light of the circumstances that the property is substantially overvalued and an injustice result;
2. There was unjust discrimination; or
3. The assessment was fraudulent, dishonest, or illegal.

Instructions:

The appeal must be made to the Municipal Assessor in writing within 185 days from the date of commitment.

The Assessor will hold a hearing with the Taxpayer at which time all matters concerning the appeal will be considered.

The Assessor will give notice of their decision within ten (10) days of final action. Failure to do so after sixty (60) days shall deem the appeal denied.

The taxpayer may appeal the Assessor's decision in writing to the Board of Assessment Review within sixty (60) days of the date of decision.

DOCUMENTATION IN SUPPORT OF ABATEMENT APPLICATION IS REQUIRED

Please further note, filing this abatement request:

- Does not suspend, stop, or exclude you from paying your taxes on time prior to deadline dates.
- Does not guarantee a reduced assessment.
- Opens you up to the reappraisal process that may result in a decrease, increase, or no change in valuation.