TOWN OF FREEPORT

Assessor's Office

MEMO TO: **BOARD OF ASSESSMENT REVIEW**
FROM: Quang Minh Le
SUBJECT: ABATEMENT REQUEST OF 2 DAISY DRIVE, MAP/LOT: 17/ 34/ 32/ 0

DATE: Tuesday, January 10, 2023

Applicant

Eric S. Sylvain – Current Owner, transferred dated 09/27/2022
Richard O. Sylvain – Owner of Record as of 4/1/2022

Prior Proceedings

Richard O. Sylvain requested a reduction of real estate value of $98,800, bringing the valuation from $368,000 to $269,200. Meetings were held with the applicants to review the property valuation and how the valuation was derived. The applicant was informed that the valuation difference from the 2021 to 2022 assessment was due to a correction of data on the building located at the property.

The correction was part of an internal audit that identified structures with irregular obsolescence conditions to investigate further to see if such conditions were warranted. The applicant's property was one of the properties identified in the process. The property building had functional obsolescence of 25%, attributed to the valuation, which lowered the percentage good of the structure from 85% to 60%. There were no notes or evidence as to the reason for the adjustment, and when asked about it, the applicant stated he was unaware of the obsolescence, nor did he know the reason for it. Without a justifiable reason for the condition, the adjustment caused an inequitable assessment with other similar properties, which is the ultimate reason for the data correction.

The applicant was dissatisfied with the discussion and submitted a formal application for abatement of municipal property taxes on 10/06/2022. The application stated the reason for the abatement request was based on the following:

a. The tax year 2023 valuation increase of $100,000 is erroneous, considering that the year-over-year valuation changes for the previous eight years have been less than $10,000 per year.
b. There was no improvement in the structure; therefore, there cannot be an increase in the building value.
c. A mortgage appraisal on the property dated 8/17/2022 stated the property's value was $295,000.

After reviewing the application and a copy of the mortgage appraisal, a denial decision was made on 10/12/2022, and a decision was mailed to the applicant on 10/17/2022.

Rules

A. *Constitution of Maine, Article IX, Section 8* "All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof."

   "Just value" means market value, i.e., the amount in cash that could reasonably be expected to be paid by an informed buyer to knowledgeable seller for a property, each acting without compulsion in an arms-length transaction.

B. *M.R.S. Title 36, § 706-A* The valuation of improved real property must be valued based on its highest and best use as of April 1st of each year, taking all three approaches to valuation into consideration: cost, income, and sales comparison. The improved real property's age, condition, use, type of construction, location, design, physical features, and economic characteristics must be considered.

C. Maine Revenue Services Bulletin No. 10, Section 3, Subsection E. For over-valuation, the burden of proof is on the taxpayer to provide evidence that the property was over-valued or that there was an error or mistake in the assessment. Over-valuation must result from comparing similar properties within the same municipality on average. A discrepancy within one or two other properties is insufficient to show overvaluation.

Analysis / Reasoning

The application for abatement was denied due to the following factors.

a. The valuation change was due to a correction of inaccurate information. The property's structure had an incorrect adjustment that reduced the structure's valuation more than the established depreciation for similar properties. Once the inconsistency was identified, and without justification for such adjustments, the error had to be corrected for equitability with other like properties.

   The correction did not cause the assessment to be illegal or erroneous. The property was correctly assessed to the rightful owner as of April 1st, and removing the inaccurate adjustment corrected the valuation. While the adjustment was applied, the property was consistently undervalued compared to other similar structures and overall property. *(See attached ANALYSIS #1 & ANALYSIS #2)*

b. The inaccurate adjustment has been in place for many years, which created an erroneous assessment; no matter the length of the error, it does not set a precedence for future evaluations.

c. With the burden of proof on the applicant, there was insufficient evidence showing an overvaluation.

   1. **Appraisal Report by Clearview Appraisal conducted on 08/16/2022 for loan collateralization use.** *(See Exhibit A)*

   The appraiser's opinion of the $295,000 was based on his analysis using the sales comparison approach. The analysis consisted of 5 comparables, of which only one property was located within Freeport, ME. The other four property locations were outside the town and ranged from 9 to 60 miles from the subject property.

   The cost and income approaches were considered in the analysis, along with the sales comparison approach. The cost approach based on Marshall Swift Cost Services generated a valuation of $364,280.

   The income approach was discarded due to the lack of reliable single-family home rental data.

   The appraiser chose to put more weight on the sales comparison approach than the cost approach, even though the analysis used poor comparables in far different market situations. None of the comparables used were sold within the past 12 months. With the nationwide surge in real estate sales within the past 12-18 months, using comparables with sales data beyond this period will not represent the current market.

   2. **Desktop Valuation Appraisal Report by Cumberland County Appraisal conducted on 11/03/2022 for mortgage finance transaction.** *(See Exhibit B)*

   The appraiser's opinion of the $312,000 was based on his analysis using only the sales comparison approach. Cost and income approaches were not considered as part of the appraisal. The analysis consisted of 3 comparables, of which only one property was located within Freeport, ME. The other two property locations were outside the town and ranged from 3 to 60 miles from the subject property.

   The appraisal consists of broad assumptions of the property condition, style, conformity, and construction materials, with no significant discrepancies between the public records or other data sources and the existing site and improvements. An Inspection Report generated by Electronic Valuation Assistant (EVA) was the primary data source for the appraisal. No physical site inspection was conducted as part of the appraisal.

Conclusion

According to state statutes, for a property to be overvalued, its total valuation must be higher by 10% or more when compared to other similar properties in the same municipality on average. The burden of proof is on the property owner to show evidence of the overvaluation. There was insufficient evidence submitted proving overvaluation. The appraisals submitted were completed on behalf of the financial institution for financial transactions. Their needs and criteria for the appraisals, especially their data selection and use, did not represent a clear picture of the market value of the appraised property.

The correction to the property valuation was accurate, resulting in a valuation in accordance with other similar properties within the municipality. Any reduction in valuation will result in an inequitable assessment. That will cause a higher unfair tax burden on other similar properties. The applicant's request to overturn the Assessor's valuation and be granted a reduction to the property's valuation be denied.

Subject Property: **3 DAISY DRIVE**

Comparable Properties:

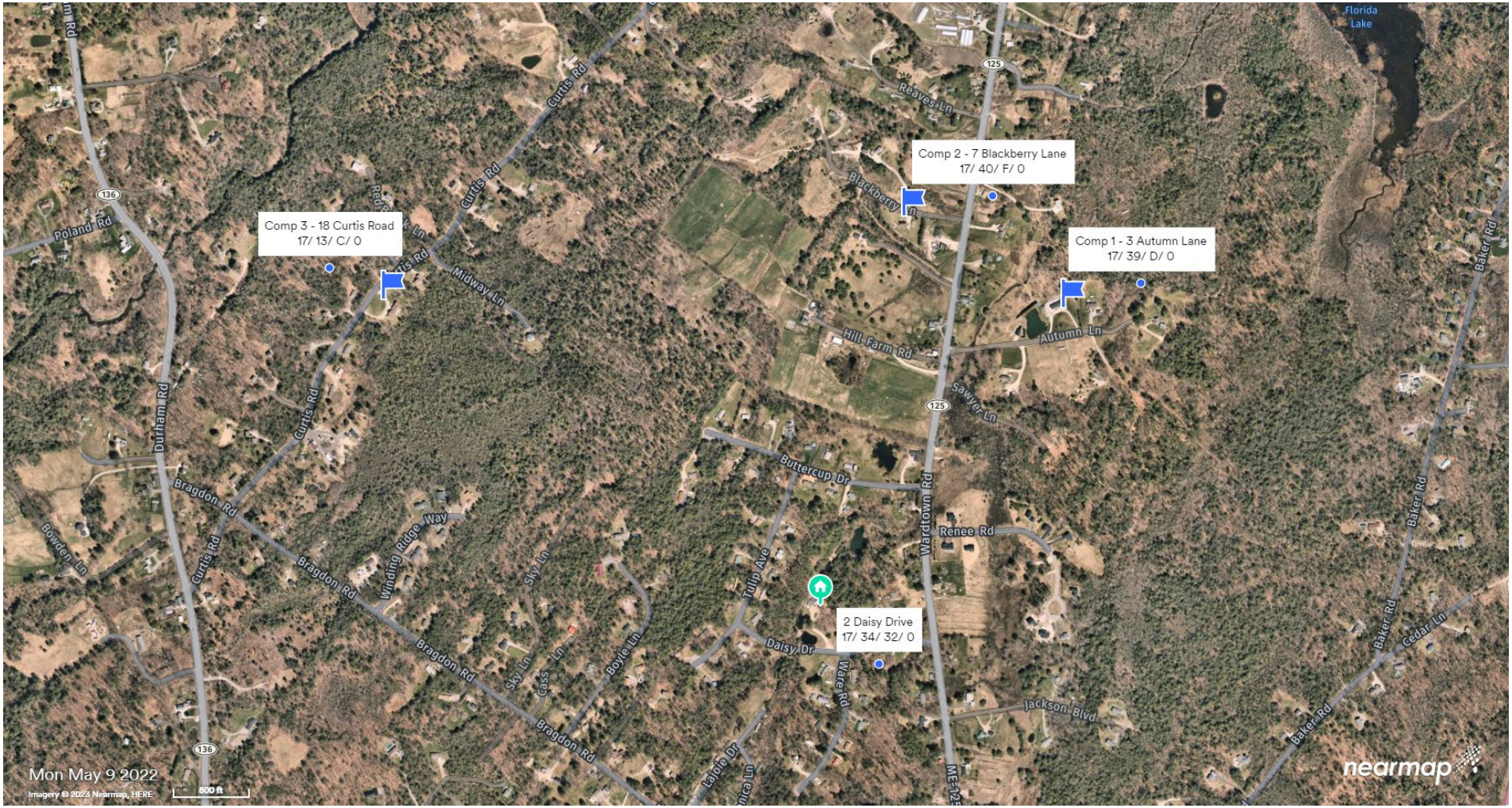
#1 3 AUTUMN LANE

#2 7 BLACKBERRY LANE

#3 18 CURTIS ROAD

Comparable Criterias:

1. Located within 1 mile of subject property; within tax map 17.
2. Building style = 1Story
3. Building year built >= 1990
4. Building grade = Average
5. Building condition = Average
6. Living area square footage = >= 1,800 s.f.



ANALYSIS #1

Building Valuation Comparision 2021 vs. 2022

PROPERTY: **2 DAISY DRIVE**
PID: **1177**
MBLU: **17-34-32-0**

OWNER: SYLVAIN, RICHARD O
ADDRESS: 3 BUTTERCUP DRIVE
FREEPORT, ME 04032

BUILDING VALUATION:	**2021**	**2022**
YEAR BUILT	1991	1991
STYLE	1 STORY	1 STORY
MODEL	RESIDENTIAL	RESIDENTIAL
GRADE	AVERAGE	AVERAGE
EXTERIOR WALLS	VINYL SIDING	VINYL SIDING
ROOF STRUCTURE	GABLE/HIP	GABLE/HIP
ROOF COVER	ASPH/F GLS/CMP	ASPH/F GLS/CMP
INTERIOR WALLS	DRYWALL/SHEET	DRYWALL/SHEET
INTERIOR FLR1	CARPET	CARPET
INTERIOR FLR2	VINYL	VINYL
HEAT FUEL	OIL	OIL
HEATING TYPE:	FORCED AIR-DUCT	FORCED AIR-DUCT
TTL BEDROOMS	4	4
TTL BATHROOMS	3	3
TOTAL HALF BATH	0	0
BATH STYLE	AVERAGE	AVERAGE
KITCHEN STYLE	TYPICAL	TYPICAL
DEPRECIATION CODE	A	A
DEPRECIATION %	15%	15%
FUNCTIONAL OBSOL	25%	0%
EXTERNAL OBSOL	0%	0%
PERCENT GOOD	60%	85%
RCNLD-RCN LESS DEPRECIATION	$ 159,400	$ 258,200
OUTBUILDING / XTRA FEATURES	$ 1,900	$ 1,900
TTL IMPROVEMENTS	**$ 161,300**	**$ 260,100**

LAND VALUATION:	**2021**	**2022**
1.0 AC - PRIMARY ACRE	DBLE WIDE MDL	SINGLE FAM MDL-01
1.62 AC EXCESS LAND	EXCESS LAN MDL-00	EXCESS LAN MDL-00
TTL LAND ASSESSMENT	**$ 107,900**	**$ 107,900**
TOTAL ASSESSMENT	**$ 269,200**	**$ 368,000**
2021 / 2022 DIFF. $	**$ 98,800**	
2021 / 2022 DIFF. %	**36.70%**	

ANALYSIS #2

Building Valuation Comparision 2021 vs. 2022

2 DAISY DRIVE vs. Comparable Averages

Location	Subject 2 DAISY DRIVE	Comparables COMPS. AVERAGE	Difference
Living SqFt	2,514	2,105	
2021 Living Area $/S.F.	$64.16	$124.16	-$60.00
2022 Living Area $/S.F.	$103.46	$124.16	-$20.70
Diff. $	$39.30	$0.00	
Diff. %	61.25%	0.00%	
2021 Improvement Value	$161,300	$261,367	-$100,067
2022 Improvement Value	$260,100	$261,367	-$1,267
Diff. $	$98,800	$0	
Diff. %	61.25%	0%	
2021 Total Assessment	$269,200	$372,100	-$102,900
2022 Total Assessment	$368,000	$372,100	-$4,100
Diff. $	$98,800	$0	
Diff. %	36.70%	0%	

Building Valuation Comparables

Location	Subject 2 DAISY DRIVE	Comparable 1 3 AUTUMN LANE	Comparable 2 7 BLACKBERRY LANE	Comparable 3 18 CURTIS ROAD	All Comparables Average
2021 Improv. Value	$161,300	$260,400	$214,400	$309,300	$261,367
2022 Improv. Value	$260,100	$260,400	$214,400	$309,300	$261,367
Diff. $	$98,800	$0.00	$0.00	$0.00	
Diff. %	61.25%	0%	0%	0%	
Year Built	1991	2020	2005	2001	
Bldg Style	1 Story	1 Story	1 Story	1 Story	
Bldg Grade	Average	Average	Average	Average	
Bldg Condition	Average	Average	Average	Average	
% Good	85%	97%	93%	86%	
Living Area	2,514	2,052	1,904	2,359	2,105
2021 L. Area $/S.F.	$64.16	$126.90	$112.61	$131.11	$123.54
2022 L. Area $/S.F.	$103.46	$126.90	$112.61	$131.11	$123.54
Effective Area	2,889	2,216	2,131	3,472	2,606
2021 E. Area $/S.F.	$55.83	$117.51	$100.61	$89.08	$102.40
2022 E. Area $/S.F.	$90.03	$117.51	$100.61	$89.08	$102.40

Total Valuation Comparables

Location	Subject 2 DAISY DRIVE	Comparable 1 3 AUTUMN LANE	Comparable 2 7 BLACKBERRY LANE	Comparable 3 18 CURTIS ROAD	All Comparables Average
2021 Improv. Value	$161,300	$260,400	$214,400	$309,300	$261,367
2021 Land Value	$107,900	$109,800	$111,200	$111,200	$110,733
2021 Total Assessment	$269,200	$370,200	$325,600	$420,500	$372,100
2022 Improv. Value	$260,100	$260,400	$214,400	$309,300	$261,367
2022 Land Value	$107,900	$109,800	$111,200	$111,200	$110,733
2022 Total Assessment	$368,000	$370,200	$325,600	$420,500	$372,100

Subject Property

Property Location 2 DAISY DRIVE | Map ID 17/ 34/ 32/ 0/ | Bldg Name | State Use 1032
Vision ID 1177 | Account # 1177 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 1/9/2023 10:22:36 AM

CURRENT OWNER	TOP	UTILITIES	STRT / ROAD	LOCATION
SYLVAIN, RICHARD O				
3 BUTTERCUP DRIVE				
FREEPORT ME 04032				

SUPPLEMENTAL DATA

Alt Prcl ID	017034032000	TIF dist	
St. Prop Ty	206	ALT NAME	
SOFT		TO REVIE	
MIXED		Voting Dist	4
HARD		SubDiv	
Zone(s)	MDR1		
GIS ID	017034032000	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Assessed	Assessed
RES BLDG	1010	260,100	260,100
RES LAND	1010	97,900	97,900
RES LAND	1340	10,000	10,000
	Total	368,000	368,000

3208

FREEPORT, ME

VISION

RECORD OF OWNERSHIP

	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
SYLVAIN, RICHARD O	24156	0221	07-05-2006	U	I	0	1A
SYLVAIN RICHARD O & ERIC SYLVAIN	23177	0070	08-12-2005	U	I	0	1
SYLVAIN RICHARD O & ERIC	18693	0205	01-06-2003	U	I	0	1A
SYLVAIN RICHARD O	9474	0236	02-21-1991	Q	I	41,000	00

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
2022	1010	260,100	2021	1032	161,300	2020	1032	149,100
	1010	97,900		1032	97,900		1032	90,600
	1340	10,000		1340	10,000		1340	9,300
	Total	368,000		Total	269,200		Total	249,000

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

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ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	B	Tracing	Batch
400				

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	258,200
Appraised Xf (B) Value (Bldg)	1,900
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	107,900
Special Land Value	0
Total Appraised Parcel Value	368,000
Valuation Method	C
Total Appraised Parcel Value	368,000

NOTES

C MAIL PER OWNER 10/16/2012
REMOVED HOMESTEAD
ASTRO BRIARWOOD E88
HAS DAYCARE

SERIAL# DLR000100172
DBL-WD W/ FRAMED ADDTNS
3.76 AC SPLT TO 17-34-32-1

03- CORRECTED BLDG TYPE MOBILE TO RANCH

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
03-104	11-26-2002	AD	Addition	10,000				720 SQFT ADDITION TO GAR
091-119	03-25-1991	CO	Cert of Occup				03-25-1991	CERT OF OCCUPANCY
91-119	03-01-1991	MH	Mobile Home					800 SF MOBILE HOME

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpost/Result
05-22-2014	RS			09	Ext Inspection
05-28-2003	02			02	Interior listing
08-07-2001	02			02	Interior listing

LAND LINE VALUATION SECTION

B	Use Code	Description	Zone	Land Type	Land Units		Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value
1	1010	SINGLE FAM M			1.000	AC	115,144.00	1.00000	5	1.00	400	0.850		1.0000		97,900
1	1340	EXCESS LAN M			1.620	AC	6,945.30	0.89259	4	1.00		1.000		1.0000		10,000
		Total Card Land Units			2.62	AC	Parcel Total Land Area			2.62					Total Land Value	107,900

Property Location 2 DAISY DRIVE | Map ID 17/ 34/ 32/ 0/ | Bldg Name | State Use 1032
Vision ID 1177 | Account # 1177 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 1/9/2023 10:22:37 AM

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	01	1 Story
Model	01	Residential
Grade:	03	Average
Stories:	1	1 Story
Occupancy		
Exterior Wall 1	25	Vinyl Siding
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	14	Carpet
Interior Flr 2	05	Vinyl
Heat Fuel	02	Oil
Heat Type:	04	Forced Air-Duc
AC Type:	01	None
Total Bedrooms	04	4 Bedrooms
Total Bthrms:	3	
Total Half Baths	0	
Total Xtra Fixtrs		
Total Rooms:		
Bath Style:	02	Average
Kitchen Style:	02	Typical

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description

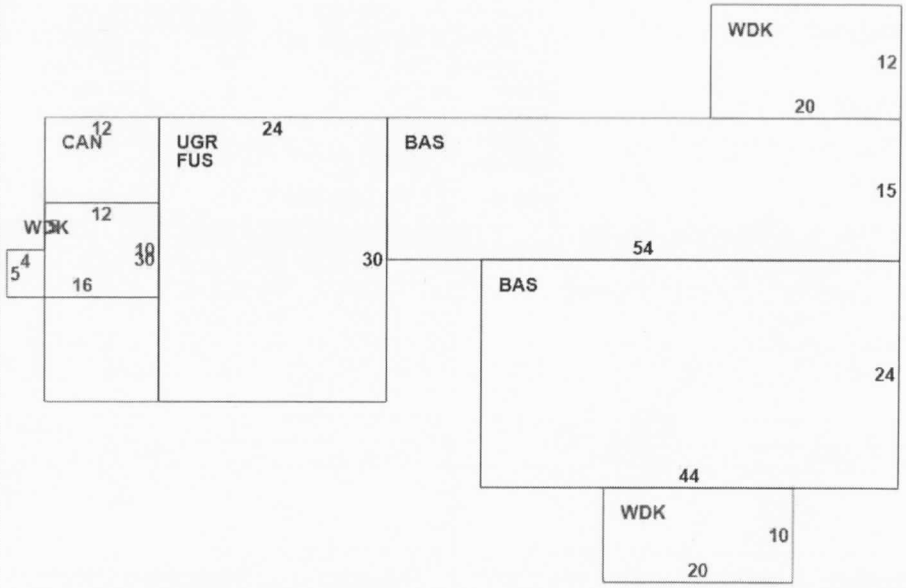
CONDO DATA

Parcel Id		C		Owne	
			B		S

Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			

COST / MARKET VALUATION

Building Value New	303,721
Year Built	1991
Effective Year Built	
Depreciation Code	A
Remodel Rating	
Year Remodeled	
Depreciation %	15
Functional Obsol	
External Obsol	
Trend Factor	1
Condition	
Condition %	
Percent Good	85
RCNLD	258,200
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

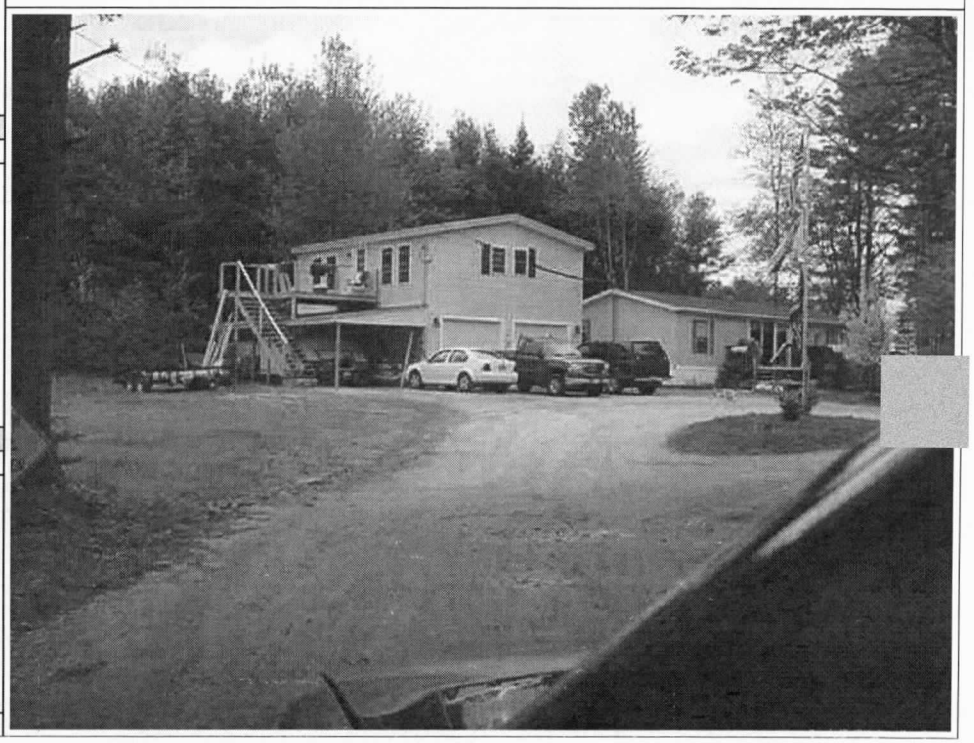


OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
HTT	HOT TUB	B	1	2500.00	1996		75		0.00	1,900

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,866	1,866		105.13	196,173
CAN	Canopy	0	360		21.03	7,569
FUS	Upper Story, Finished	648	720		94.62	68,124
UGR	Garage, Unfinished	0	720		31.54	22,708
WDK	Deck, Wood	0	580		15.77	9,146
	Ttl Gross Liv / Lease Area	2,514	4,246			303,720



Comp. #1

Property Location 3 AUTUMN LANE | Map ID 17/ 39/ D/ 0/ | Bldg Name | State Use 1032
Vision ID 1193 | Account # 1193 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 1/9/2023 10:23:21 AM

CURRENT OWNER	TOPO	UTILITIES	STRT / ROA	.OCATION
CASH, WILLIAM & CATHY	0 Not			

3 AUTUMN LANE

FREEPORT ME 04032

SUPPLEMENTAL DATA

Alt Prcl ID 017039D 000	TIF dist
St. Prop Ty 101	ALT NAME
SOFT	TO REVIE
MIXED	Voting Dist 4
HARD	SubDiv
Zone(s) RP2	
GIS ID 017039D 000	Assoc Pid#

CURRENT ASSESSMENT

Description	Code	Assessed	Assessed
RES BLDG	1032	260,400	260,400
RES LAND	1032	97,900	97,900
RES LAND	1340	11,900	11,900
	Total	370,200	370,200

3208

FREEPORT, ME

VISION

RECORD OF OWNERSHIP

	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
CASH, WILLIAM & CATHY	27132	0039	07-28-2009	U	I	88,800	1A
MERRILL, LORRAINE	14207	0348	10-07-1998	U		500	1
MERRILL MARK SR	11844	0268	03-08-1995	U	I	35,000	1

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
2022	1032	260,400	2021	1032	260,400	2020	1032	243,800
	1032	97,900		1032	97,900		1032	90,600
	1340	11,900		1340	11,900		1340	11,100
	Total	370,200		Total	370,200		Total	345,500

EXEMPTIONS

Year	Code	Description	Amount
2020	51	HOMESTD $25000	25000.00
		Total	25,000.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

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ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	B	Tracing	Batch
400				

NOTES

2018-1984 MOBILE MOVED TO 3 LAJOIE DR 2020-NEW MOBILE SN#007000HA003955
SN#OHM2688
BK35189/253-RELEASE LIFE ESTATE
BK35625/212-CORRECTIVE DEED
1998-GAVE .03AC TO 17/39B
1998-.26AC FROM 17/39B

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	219,100
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	41,300
Appraised Land Value (Bldg)	109,800
Special Land Value	0
Total Appraised Parcel Value	370,200
Valuation Method	C
Total Appraised Parcel Value	370,200

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
2019-193	04-24-2019	MH	Mobile Home	160,000		0		27X76 MOBILE HOME CHAM
2019-083	10-15-2018	DE	Demolish	1,700		0		REMOVE 1984 OXFORD 14X
2016-181	06-29-2016	GA	Garage			0		GARAGE 26X40

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpost/Result
03-25-2020	02			09	Ext Inspection
04-16-2019	02			09	Ext Inspection
05-19-2014	RS			09	Ext Inspection
07-18-2001	02			02	Interior listing

LAND LINE VALUATION SECTION

B	Use Code	Description	Zone	Land Type	Land Units		Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value
1	1032	DBL WIDE MDL			1.000	AC	115,144.00	1.00000	5	1.00	400	0.850		1.0000		97,900
1	1340	EXCESS LAN M			1.760	AC	7,717.00	0.87881	5	1.00		1.000		1.0000		11,900
		Total Card Land Units			2.76	AC	Parcel Total Land Area			2.76					Total Land Value	109,800

Property Location 3 AUTUMN LANE | Map ID 17/ 39/ D/ 0/ | Bldg Name | State Use 1032
Vision ID 1193 | Account # 1193 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 1/9/2023 10:23:22 AM

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	01	1 Story
Model	02	Mobile Home
Grade:	03	Average
Stories:	1	
Occupancy		
Exterior Wall 1	25	Vinyl Siding
Exterior Wall 2		
Roof Structure:	03	Gable/Hip
Roof Cover	03	Asph/F Gls/Cmp
Interior Wall 1	04	Plywood Panel
Interior Wall 2		
Interior Flr 1	05	Vinyl
Interior Flr 2	10	Laminate
Heat Fuel	03	Gas
Heat Type:	04	Forced Air-Duc
AC Type:	01	None
Total Bedrooms	03	3 Bedrooms
Total Bthrms:	02	
Total Half Baths	1	
Total Xtra Fixtrs		
Total Rooms:		
Bath Style:	02	Average
Kitchen Style:	02	Typical

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description

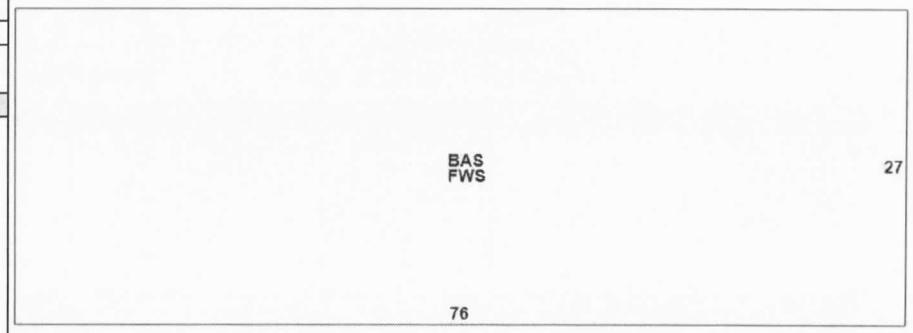
CONDO DATA

Parcel Id		C		Owne	
		B		S	

Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			

COST / MARKET VALUATION

Building Value New	225,899
Year Built	2020
Effective Year Built	
Depreciation Code	A
Remodel Rating	
Year Remodeled	
Depreciation %	3
Functional Obsol	0
External Obsol	0
Trend Factor	1
Condition	
Condition %	
Percent Good	97
RCNLD	219,100
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	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
FGR4	W/LOFT-AVG	L	1,040	40.00	2017		90		0.00	37,400
SHD1	SHED FRAME	L	192	17.00			70		0.00	2,300
SHD1	SHED FRAME	L	96	17.00			100		0.00	1,600
GEN	GENERATOR	B	1	1400.00			0		0.00	0

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	2,052	2,052		101.94	209,181
FWS	Frost Wall/Slab	0	2,052		8.15	16,718
	Ttl Gross Liv / Lease Area	2,052	4,104			225,899

Comp. #2

Property Location 7 BLACKBERRY LANE | Map ID 17/ 40/ F/ 0/ | Bldg Name | State Use 1010
Vision ID 101622 | Account # 101622 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 1/9/2023 10:23:52 AM

CURRENT OWNER	TOPO	UTILITIES	STRT / ROAD	LOCATION
INGERSON, LAWRENCE A				
14 BLACKBERRY LANE				
FREEPORT ME 04032				

SUPPLEMENTAL DATA

Alt Prcl ID	017040F 000	TIF dist	
St. Prop Ty		ALT NAME	
SOFT		TO REVIE	
MIXED		Voting Dist	4
HARD		SubDiv	3.01AC SPLT FR
Zone(s)	RP2		
GIS ID	017040F 000	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Assessed	Assessed
RES BLDG	1010	214,400	214,400
RES LAND	1010	97,900	97,900
RES LAND	1340	13,300	13,300
	Total	325,600	325,600

3208

FREEPORT, ME

VISION

RECORD OF OWNERSHIP	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
INGERSON, LAWRENCE A	20486	0088	10-22-2003	U	V	0	1I

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
2022	1010	214,400	2021	1010	214,400	2020	1010	174,900
	1010	97,900		1010	97,900		1010	90,600
	1340	13,300		1340	13,300		1340	12,400
	Total	325,600		Total	325,600		Total	277,900

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	B	Tracing	Batch
400				

NOTES

3.01AC SPLT FR 17-40A

MODULAR?

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	214,400
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	111,200
Special Land Value	0
Total Appraised Parcel Value	325,600
Valuation Method	C
Total Appraised Parcel Value	325,600

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
2020113	10-30-2019	AD	Addition	10,000		0		ADDITION 2 BR & UPSTAIRS
5-086	02-23-2005	CO	Cert of Occup				02-23-2005	CERT OF OCCUPANCY
05-086	11-08-2004	SF	Single Family	90,000				1080 SF HOUSE

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpost/Result
07-01-2021	02			07	Info at Door
08-11-2014	RS			09	Ext Inspection
04-17-2008	02			09	Ext Inspection
04-21-2005	02			09	Ext Inspection

LAND LINE VALUATION SECTION

B	Use Code	Description	Zone	Land Type	Land Units		Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value
1	1010	SINGLE FAM M			1.000	AC	115,144.00	1.00000	5	1.00	400	0.850		1.0000		97,900
1	1340	EXCESS LAN M			2.010	AC	7,717.00	0.85897	5	1.00		1.000		1.0000		13,300
		Total Card Land Units			3.01	AC	Parcel Total Land Area			3.01					Total Land Value	111,200

Property Location 7 BLACKBERRY LANE | Map ID 17/ 40/ F/ 0/ | Bldg Name | State Use 1010
Vision ID 101622 | Account # 101622 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 1/9/2023 10:23:53 AM

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	01	1 Story
Model	01	Residential
Grade:	03	Average
Stories:	1	
Occupancy		
Exterior Wall 1	25	Vinyl Siding
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	05	Vinyl
Interior Flr 2	14	Carpet
Heat Fuel	02	Oil
Heat Type:	05	Hot Water
AC Type:	01	None
Total Bedrooms	02	2 Bedrooms
Total Bthrms:	1	
Total Half Baths	0	
Total Xtra Fixtrs		
Total Rooms:		
Bath Style:	02	Average
Kitchen Style:	02	Typical

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description

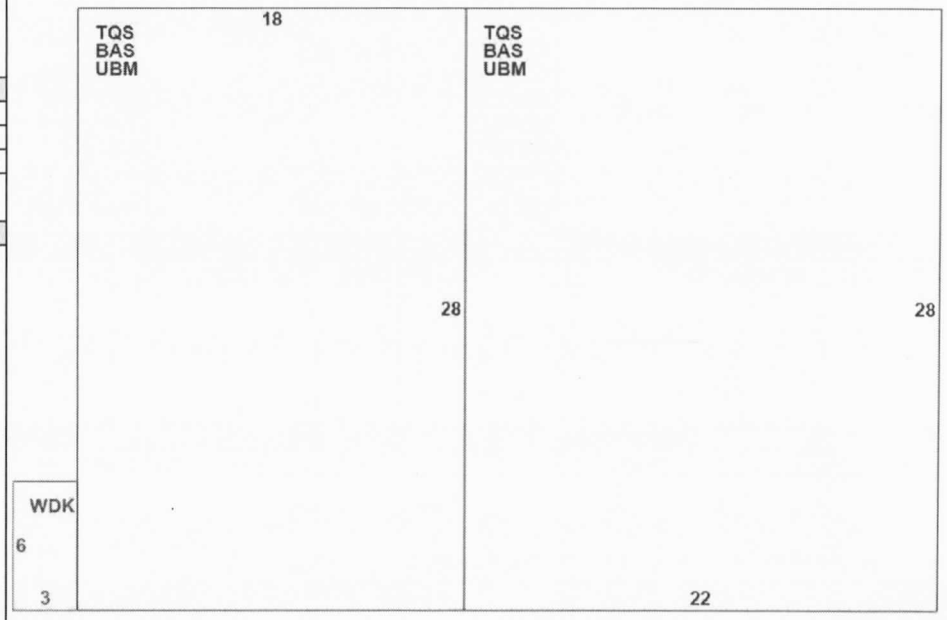
CONDO DATA

Parcel Id		C		Owne	
		B		S	

Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			

COST / MARKET VALUATION

Building Value New	230,532
Year Built	2005
Effective Year Built	
Depreciation Code	A
Remodel Rating	
Year Remodeled	
Depreciation %	7
Functional Obsol	0
External Obsol	0
Trend Factor	1
Condition	
Condition %	
Percent Good	93
RCNLD	214,400
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

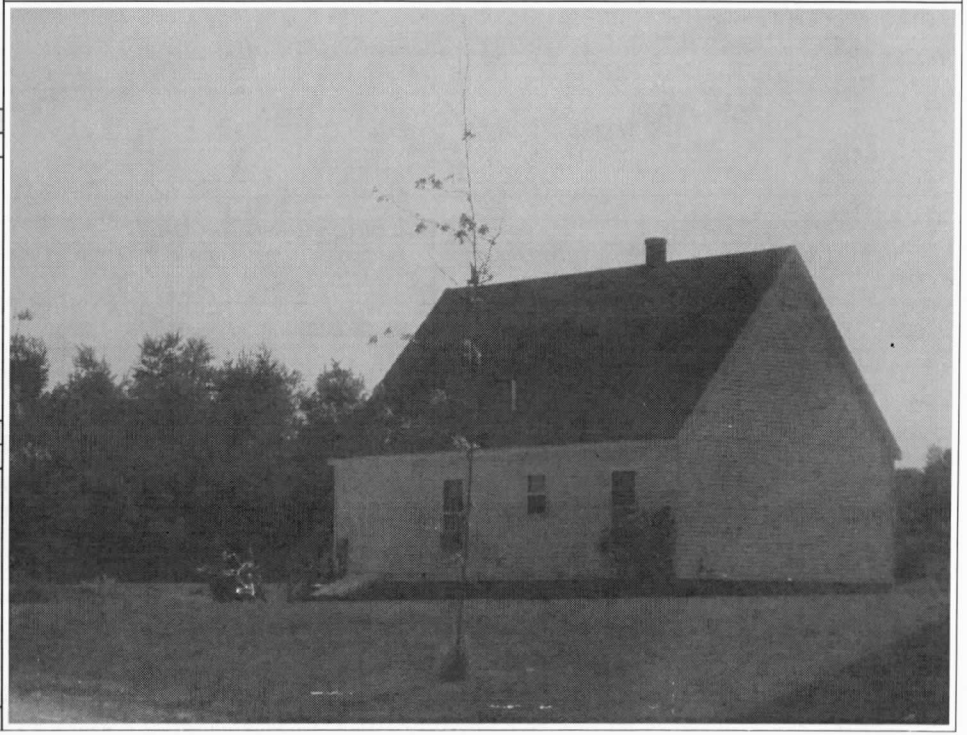


OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,120	1,120		108.18	121,162
TQS	Three Quarter Story	784	1,120		75.73	84,813
UBM	Basement, Unfinished	0	1,120		21.64	24,232
WDK	Deck, Wood	0	18		18.03	325
	Ttl Gross Liv / Lease Area	1,904	3,378			230,532



Comp. #3

Property Location 18 CURTIS ROAD | Map ID 17/ 13/ C/ 0/ | Bldg Name | State Use 1010
Vision ID 1070 | Account # 1070 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 1/9/2023 10:24:14 AM

CURRENT OWNER	TOPO	UTILITIES	STRT / ROAD	LOCATION
GAGNE, ERIC W & KELSI L				
18 CURTIS ROAD				
FREEPORT ME 04032				

SUPPLEMENTAL DATA

Alt Prcl ID	017013C 000	TIF dist	
St. Prop Ty	201	ALT NAME	
SOFT		TO REVIE	
MIXED		Voting Dist	4
HARD		SubDiv	
Zone(s)	RR1		
GIS ID	017013C 000	Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Assessed	Assessed
RES BLDG	1010	309,300	309,300
RES LAND	1010	97,900	97,900
RES LAND	1340	13,300	13,300
	Total	420,500	420,500

3208

FREEPORT, ME

VISION

RECORD OF OWNERSHIP

	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
GAGNE, ERIC W & KELSI L	36837	107	06-23-2020	Q	I	388,000	00
DEWITT, ANDREA C	35693	0025	06-04-2019	U	I	419,000	1S
DEWITT, AARON B & SPEED, ANDREA C	30251	0054	12-26-2012	Q	I	305,000	00
WENTWORTH, DANIEL E & BRENDA M	22789	0327	06-14-2005	U	I	0	1J
WENTWORTH DANIEL E	15256	0260	01-03-2000			0	

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed
2022	1010	309,300	2021	1010	309,300	2020	1010	287,800
	1010	97,900		1010	97,900		1010	90,600
	1340	13,300		1340	13,300		1340	12,300
	Total	420,500		Total	420,500		Total	390,700

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	B	Tracing	Batch
400				

NOTES

GOOD BATHS
FUNC=NEEDS FLOOR AND INT TRIM
FIN B? FIN OVER GAR?
2000-3 AC FROM 17/13
LC 040901
MODULAR HOME

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	308,500
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	800
Appraised Land Value (Bldg)	111,200
Special Land Value	0
Total Appraised Parcel Value	420,500
Valuation Method	C
Total Appraised Parcel Value	420,500

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
06-010	07-20-2005	GA	Garage	98,000				1260 SF BREEZEWAY & GAR
0-147	08-15-2000	CO	Cert of Occup				08-15-2000	CERT OF OCCUPANCY
00-147	05-06-2000	SF	Single Family	132,000				2016 SF HOUSE

VISIT / CHANGE HISTORY

Date	Id	Type	Is	Cd	Purpost/Result
05-20-2014	RS			09	Ext Inspection
02-15-2006	02			09	Ext Inspection
04-09-2001	RK			09	Ext Inspection

LAND LINE VALUATION SECTION

B	Use Code	Description	Zone	Land Type	Land Units		Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value
1	1010	SINGLE FAM M			1.000	AC	115,144.00	1.00000	5	1.00	400	0.850		1.0000		97,900
1	1340	EXCESS LAN M			2.000	AC	7,717.00	0.85967	5	1.00		1.000		1.0000		13,300
		Total Card Land Units			3.00	AC	Parcel Total Land Area			3.00					Total Land Value	111,200

Property Location 18 CURTIS ROAD | Map ID 17/ 13/ C/ 0/ | Bldg Name | State Use 1010
Vision ID 1070 | Account # 1070 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 1/9/2023 10:24:15 AM

CONSTRUCTION DETAIL

Element	Cd	Description
Style:	01	1 Story
Model	01	Residential
Grade:	03	Average
Stories:	1	1 Story
Occupancy		
Exterior Wall 1	25	Vinyl Siding
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	14	Carpet
Interior Flr 2		
Heat Fuel	02	Oil
Heat Type:	05	Hot Water
AC Type:	01	None
Total Bedrooms	03	3 Bedrooms
Total Bthrms:	2	
Total Half Baths	0	
Total Xtra Fixtrs		
Total Rooms:		
Bath Style:	02	Average
Kitchen Style:	02	Typical

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description

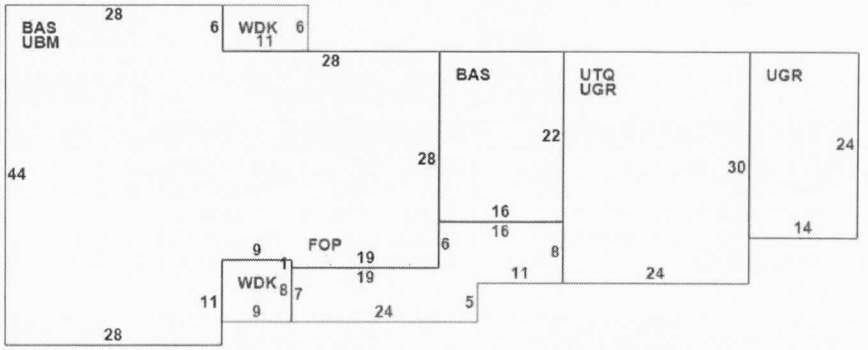
CONDO DATA

Parcel Id		C		Owne	
			B		S

Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			

COST / MARKET VALUATION

Building Value New	358,762
Year Built	2001
Effective Year Built	
Depreciation Code	A
Remodel Rating	
Year Remodeled	
Depreciation %	9
Functional Obsol	5
External Obsol	0
Trend Factor	1
Condition	
Condition %	
Percent Good	86
RCNLD	308,500
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	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
SHD1	SHED FRAME	L	64	17.00	2006		70		0.00	800
FPL1	FIREPLACE	B		4100.00	1999		78		0.00	0

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	2,359	2,359		103.33	243,755
FOP	Porch, Open, Frame	0	286		31.07	8,886
UBM	Basement, Unfinished	0	2,007		20.65	41,435
UGR	Garage, Unfinished	0	1,056		31.02	32,756
UTQ	Upper Story, Unfinihsed	0	720		41.33	29,759
WDK	Deck, Wood	0	138		15.72	2,170
	Ttl Gross Liv / Lease Area	2,359	6,566			358,761