



Town Of Ogunquit
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Board of Assessment Review
Tel 207 646-9326

**OGUNQUIT BOARD OF ASSESSMENT REVIEW
MEETING MINUTES
FEBRUARY 21, 2023**

A. Roll Call -1:00 P.M.

Members Present: Peter Kahn
Jim Oliver

Also present: Zachary Brandwein, Esq, Ogunquit Town Attorney
Alex Martin, Ogunquit Town Assessor
Paul McKenney, Municipal Resources
Edward Tinker, Municipal Resources
Jesse Badger, Applicant
John Block, Esq. Applicant's Attorney

A.1 Election of Officers

Mr. Kahn noted that due to Town regulations he may not serve as Chair or Vice Chair of the Board of Assessment review because he serves as Vice Chair of the Budget Review Committee.

**Mr. Kahn nominated Jim Oliver as Chair
KAHN/OLIVER 2:0 UNANIMOUS**

**Mr. Oliver nominate Mr. Kahn as Secretary
OLIVER/KAHN 2:0 UNANIMOUS**

B. Acceptance of Minutes – January 24, 2023.

**Mr. Kahn Moved to Accept the Minutes of the January 24, 2023 Meeting as Submitted.
KAHN/OLIVER 2:0 UNANIMOUS**

C. Old Business - None

D. New Business

It was agreed by all parties that because the two properties are owned by JCKB Holdings LLC, and part of the same business enterprise (The Abalonia Inn) the two applications would be joined

and heard together.

D.1 JCKB HOLDINGS LLC / ABALONIA – 268 Main Street – Map 7 Block 66 – GBD1. Appeal of the Town of Ogunquit Assessor’s October 28, 2022 Partial Abatement Determination for the 2022-2023 Property Taxes for the above-noted property.

D.2 JCKB HOLDINGS LLC / ABALONIA – 12 Hoyts Lane – Map 7 Block 66-A – GBD1. Appeal of the Town of Ogunquit Assessor’s October 28, 2022 Partial Abatement Determination for the 2022-2023 Property Taxes for the above-noted property.

At 1:00 Chairman Oliver opened the floor for the Applicant and his attorney to present their case.

Attorney Block summarized that the Applicant has no disagreement with the assessed value of his properties, however he believes there has been an inequity in that comparable properties are valued at a much lower rate. He was unable to explain where the discrepancy in the evaluation process happened however he presented several nearby hotels / motels which he believes should have been assessed at a much higher value. He was not asking for his client’s value to be lower, he believed the other properties values should be higher.

Chairman Oliver gave both the Assessing Team and the Board Members the opportunity to ask questions of the Applicant and his attorney.

At 1:22 the Assessing team from MRI presented their defense of their appraisals and the denial of the requested abatement in October 2022. They pointed out that the Abalonia Inn buildings are significantly higher quality than some of the nearby motels used as comparable properties by the Applicant. They also noted that establishing the assessed value of a commercial property involves more than just the square acreage, it also takes into consideration the age and condition of the structures as well as location, use, and income generating potential, among other factors.

Chairman Oliver allowed for the Applicant and Board members to question the Assessing Team, Applicant follow-up comments and the Assessors’ rebuttal.

At 2:05 Chairman Oliver closed the public portion of the Hearing.

At 2:10 Chairman Oliver re-opened the public portion of the Hearing to allow the Applicant’s attorney to submit additional comments and for the Assessor to respond to those comments.

At 2:12 the Public Portion of the Hearing was again closed.

**Chairman Oliver Moved to Deny the Applicant’s Appeals.
OLIVER/KAHN 2:0 UNANIMOUS**

Attorney Brandwein stated that he would prepare a draft of the Findings of Fact for the Board to review. A meeting was scheduled to take place on March 6, 2023 at 1:00 for the Board to sign the Findings of Fact which will then be sent to the Applicant and the Assessor.

E. Other –

F. Public Comment - None

G. Adjournment

Mr. Kahn Moved to Adjourn at 2:15 p.m.
KAHN / OLIVER 2:0 UNANIMOUS

Respectfully Submitted

Maryann L. Stacy

Maryann Stacy
Recording Secretary

Accepted as Submitted on March 6, 2023

Notes:

- *These minutes are a summary of what was discussed at the meeting and are not a transcript.*
- *Copies of all referenced documents will be maintained in the Application packets on file with the Land Use Office.*
- *All Board of Assessment Review meetings are video archived, and may be viewed for one year after the meeting date, on the Town of Ogunquit's website at www.townofogunquit.org, after that time a request may be made for a video copy from the Town of Ogunquit.*