

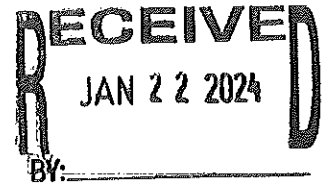
Initial request for Appeal for Property Tax Abatement

Cassidy Holdings LLC Vs. City of Caribou

Received January 22, 2024

FARRELL, ROSENBLATT & RUSSELL

ATTORNEYS AT LAW
61 MAIN STREET
P.O. BOX 738
BANGOR, MAINE 04402-0738



THOMAS A. RUSSELL (Retired)
STUART M. COHEN (Retired)

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ANGELA M. FARRELL
NATHANIEL M. ROSENBLATT
JON A. HADDOW
GREGORY P. DORR
ROGER L. HUBER
ERIK T. CROCKER
BARRY A. COHEN
EMILY A. BELANGER

January 18, 2024

Ryan D. Pelletier, County Administrator
Aroostook County Commissioner's Office
144 Sweden Street, Suite 1
Caribou, Maine 04736

*Re: Cassidy Holdings, LLC – Completed Notice to Appeal for Property Tax
Abatement – Property Owner*

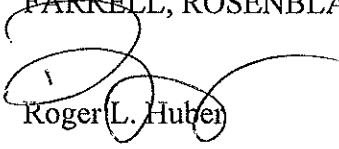
Dear Mr. Pelletier:

Enclosed please find Cassidy Holdings, LLC's completed Notice to Appeal for Property Tax Abatement – Property Owner. I reached out to the City regarding its interest in mediating this matter, but did not hear back. We remain willing to do so, however.

Please let me know if you have any questions.

Very truly yours,

FARRELL, ROSENBLATT & RUSSELL



Roger L. Huber

Enclosures

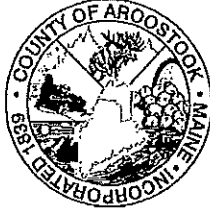
cc: Cassidy Holdings, LLC
Penny Thompson, Caribou City Manager

County of Aroostook

COMMISSIONERS' OFFICE

COUNTY ADMINISTRATOR

RYAN D. PELLETIER



COUNTY COMMISSIONERS

PAUL J. UNDERWOOD
PRESQUE ISLE

NORMAN L. FOURNIER
WALLAGRASS

WILLIAM T. DOBBINS
HOULTON

NOTICE TO APPEAL FOR PROPERTY TAX ABATEMENT – PROPERTY OWNER(S)

DATE: January 18, 2024

Property Owner(s): Cassidy Holdings, LLC

Municipality: City of Caribou, Maine

Please provide the following information and requested documentation regarding your Tax Abatement Appeal request.

1. For what tax year(s) (as of April 1st) are you seeking abatement? 2021
2. Please provide a copy of your tax bill for the year(s) for which you are seeking abatement.
3. Did you, prior to April 1st of the year(s) for which you are seeking abatement, receive a written notice by mail from your municipality to furnish true and perfect lists of all your taxable property within the municipality?

YES NO

If "YES", did you provide such lists?

YES NO

4. Prior to your appeal to the County Commissioners, did you make written application to the municipal officers or assessors seeking abatement?

YES NO

If "YES", when did you make such written application? November 22, 2021
(Please provide a copy)

5. Did the municipal officers or assessors give you a written decision on your application?

YES NO

If "YES", when did you receive the decision? March 18, 2022
(Please provide a copy)

6. On what grounds/basis do you believe you are entitled to an abatement? (Select one)

Error of Assessment: X
Inequity of Assessment: X
Other: X

Reason for seeking abatement: See Attachment A (enclosed)

7. To what valuation do you believe your property should be reduced? \$ 210,000

8. Location of Property: 63 Sweden Street, Caribou, Maine 04736

Please note that should you be dissatisfied with the decision of the County Commissioners you may have a right of further appeal to the Superior Court. In some cases, however, the Superior Court has rejected such appeals because there was no stenographic record of the hearing before the Commissioners. The County Commissioners do not provide such a record; however, they will arrange for an independent recorder to be present at the hearing at a cost to be determined by the recorder. All recorder costs are the sole responsibility of the requestor and due prior to the hearing date. In the event that both parties request a recorder, the costs will be divided evenly among the Property Owner and Municipality.

DO YOU WANT A STENOGRAPHIC RECORDER TO BE PRESENT AT THE HEARING BEFORE THE COUNTY COMMISSIONERS?

YES NO

[Signature] attorney for Cassidy Holdings, LLC
Signature of Property Owner(s)

Roger L. Huber, Esq.
Name(s)

P.O. Box 738 Banger, ME 04402-0738
Mailing Address

(207) 990-3314
Phone

Please return this completed form, along with the documentation requested to:

County Commissioners' Office
144 Sweden St, Ste 1
Caribou, ME 04736

Attachment A

Reasons for seeking abatement:

1. The Subject Property has been substantially overvalued. The Taxpayer believes that the fair market value of the Subject Property is no more than \$210,000.
2. The Assessor did not use proper valuation techniques to value the Subject Property. The applicable valuation techniques do not support the assessment.
3. Assessor failed to consider all relevant factors to determine just value as required under 36 M.R.S.A. § 701-A, including but not limited to occupancy, demand, and current economic trends, all of which have dramatically decreased the fair market value of the Subject Property.
4. The Assessment on the Subject Property is not in conformity with the law, results in unjust discrimination, and results in unequal apportionment of the tax burden in violation of Article 9 Section 8 of the Maine Constitution, for reasons, among others, that the Subject Property is assessed at a higher percentage of just value than other property in Caribou.



CITY OF CARIBOU
 25 HIGH ST
 CARIBOU, ME 04736-2719
 (207) 493-3324
 www.cariboumaine.org



2021 REAL ESTATE TAX BILL

CURRENT BILLING INFORMATION

LAND VALUE	\$19,100.00
BUILDING VALUE	\$1,383,900.00
TOTAL: LAND & BLDG	\$1,383,000.00
TOTAL PER. PROPERTY	\$0.00
HOMESTEAD EXEMPTION	\$0.00
OTHER EXEMPTION	\$0.00
NET ASSESSMENT	\$1,383,000.0
TOTAL TAX	\$32,569.65
LESS PAID TO DATE	\$0.00
TOTAL DUE =>	\$32,569.65

**THIS IS THE ONLY BILL
 YOU WILL RECEIVE**

S101328 PD - 1of1 - M3

1228 CASSIDY HOLDINGS LLC
 168 STATE ST
 PRESQUE ISLE, ME 04769-2605

ACCOUNT: 003117 RE
 MIL RATE: 23.55
 LOCATION: 63 SWEDEN STREET
 BOOK/PAGE: B6005P245 04/27/2020

ACREAGE: 0.30
 MAP/LOT: 031-032

AMOUNT DUE: \$32,569.65

TAXPAYER'S NOTICE

INTEREST AT 6% PER ANNUM BEGINS 10/01/2021

As per state law, the ownership and valuation of all real and personal property subject to taxation shall be fixed as of April 1st. For this tax bill, that date is April 1, 2021. If you have sold your real estate since April 1, 2021, it is your obligation to forward this bill to the current property owner. FAILURE TO FORWARD THIS BILL MAY RESULT IN A LIEN BEING PLACED AGAINST YOUR NAME. If you have an escrow account, please forward a copy to your mortgage holder prior to the due date.

INFORMATION

This bill is for the current tax year, January 1, 2021 to December 31, 2021. Past due amounts are not included. After eight (8) months and no later than one (1) year from the date of commitment, a lien will be placed on all real estate for which taxes remain unpaid. Effective June 30, 2021, the City of Caribou has no bonded indebtedness.

AS A RESULT OF THE MONEY OUR MUNICIPALITY RECEIVES FROM THE STATE LEGISLATURE THROUGH THE STATE MUNICIPAL REVENUE SHARING PROGRAM, HOMESTEAD EXEMPTION AND BETE REIMBURSEMENT, AND STATE AID TO EDUCATION, YOUR PROPERTY TAX BILL HAS ALREADY BEEN REDUCED BY 82.6%.

CURRENT BILLING DISTRIBUTION

COUNTY	1.65 mil	\$2,279.88	7.0%
SCHOOL	10.83 mil	\$14,982.04	46.0%
MUNICIPAL	11.07 mil	\$15,307.74	47.0%
TOTAL		\$32,569.65	100%

REMITTANCE INSTRUCTIONS

For your convenience, taxes may be paid by mail. Please make checks or money orders payable to **CITY OF CARIBOU** and mail to:
TAX COLLECTOR
CITY OF CARIBOU
 25 HIGH ST
 CARIBOU, ME 04736-2719
 If you would like a receipt, please send a self-addressed stamped envelope



You may pay by credit card at the office, by phone at 1-800-272-9829, or by visiting www.officialpayments.com. Use Jurisdiction Code 2915. There will be a convenience fee charged for this service.



LAST DAY TO PAY BEFORE INTEREST BEGINS IS 9/30/2021

NOTE: The city office will close at 1:00 PM on Thursday, 12-30-2021 and will be closed on Friday, 12-31-2021 for New Years Day, per the State of Maine 2021 holiday schedule.

2021 REAL ESTATE TAX BILL
 ACCOUNT: 003117 RE
 NAME: CASSIDY HOLDINGS LLC
 MAP/LOT: 031-032
 LOCATION: 63 SWEDEN STREET

TAX COLLECTOR, CITY OF CARIBOU, 25 HIGH ST, CARIBOU, ME 04736-2719



INTEREST BEGINS ON 10/01/2021

DUE DATE	AMOUNT DUE	AMOUNT PAID
08/13/2021	\$32,569.65	

PLEASE REMIT THIS PORTION WITH YOUR PAYMENT



CITY OF CARIBOU, MAINE

Office of Tax Assessment & Code Enforcement

Phone: (207) 493-5961
Fax: (207) 498-3954

Municipal Building
25 High Street
Caribou, Me 04736

March 18, 2022

Cassidy Holdings I.L.C.
Attn: Eric Cassidy
168 State Street
Presque Isle, Maine 04769

Re: Real Estate account # 3117

Dear Mr. Cassidy:

The Caribou Board of Assessors met regarding your request for partial abatement of your 2021 property taxes on Wednesday March 9, 2022, for the property located at 63 Sweden Street, Map 31 Lot 32. The Board of Assessors did not take any additional action on the abatement application which was denied at their meeting held on December 14, 2021. The reason for the no additional action on the abatement is given in the attached "Findings of Facts".

You have the right to appeal this decision to the County Commissioners within 60 days of the notice of decision in accordance with 36 MRSA §844. You may contact the County Commissioners at (207) 493-3318 or 144 Sweden Street, Suite 1, Caribou, ME 04736.

If you have any questions regarding this or any other valuation matter, please contact me at 493-3324 ext. 217 or pthompson@cariboumaine.org.

Sincerely:

Penny Thompson
City of Caribou

"THE MOST NORTHEASTERN CITY IN THE U.S."
Penny Thompson, RES, CMA-4 Assessor's Agent / City Manager
E-Mail: pthompson@cariboumaine.org

Based on the Board's review of the written information submitted by Eric Cassidy of Cassidy Holdings, LLC ("the Taxpayer") and the Board of Assessors determined as follows for the property located at 63 Sweden Street, Map 31 Lot 32, Account # 3117:

1. In accordance with the Maine Constitution and Maine State Law, taxpayers may seek an abatement for the following reasons: Substantial Overvaluation (ME Const. Art IX, §8), Unjust Discrimination (ME Const. Art IX, §8), Illegality, Error or Irregularity (36 MRSA §841(A)), or Poverty or Infirmary (36 MRSA §841(B)).
2. In accordance with 36 MRSA §502, the status of all taxpayers and of such taxable property is fixed as of the first day of each April. For the 2021 tax year, that date was April 1, 2021.
3. The date of commitment for the 2021 tax year was July 30, 2021. 36 MRSA §841 states that taxpayers may request abatement by written application within 185 days after the date that the tax was committed stating the grounds for an abatement. For the 2021 tax year, the deadline for written application for abatement is January 31, 2022.
4. The property identified as City of Caribou Map 31 Lot 32 (Acct # 3117) on April 1, 2021 was owned by Cassidy Holdings LLC.
5. The Application for Abatement of Property Taxes received in the tax assessment office on November 22, 2021 and is considered to be timely filed.
6. Request: City of Caribou Map 31 Lot 32 – that the building value be reduced by \$1,233,000 to \$150,000 for the 2021 tax year.

Grounds presented for requesting abatement:

"The property was purchased for \$50,000. This commercial property is vacant and produces zero income. As it sits currently it is not worth more than \$150,000. We have plans to improve the property and return it to its former value, however we request that the valuation be reduced to something within reason in the interim."
Additionally, a copy of the 2021 tax bill, and the settlement statement from the purchase were included.

7. In an email dated March 6, 2022 at 2:57PM, Mr. Cassidy attached a Broker Opinion of Value by Jane Towle and Leigh Smith of RE/MAX County. The estimated market value for this property, in the professional opinion of the preparers, is \$210,000 along with a statement from Mr. Cassidy:
"I would like to revise my abatement request to a value a \$210,000. I have attached a broker opinion of value as supporting documentation."
8. Penny Thompson presented a copy of the Broker Opinion of Value (see attachment A).
9. Penny Thompson presented a copy of the completed Application For Abatement of Property Taxes (see attachment B).
10. Penny Thompson presented a copy of the current tax information sheet (see attachment C). This was included to show the assessed value, billed amount and the status of the taxes which are currently unpaid.
11. Penny Thompson presented a copy of pages 176, 177, 178, 179, 184 and 185 from the 2019 MMA Municipal Assessment Manual (see attachment D). This was to give information about the abatement procedure. On page 184, the section title "Payment of

Taxes Prerequisite to Filing Appeal" was highlighted. This section details the tax payment requirements during the appeal process.

12. Penny Thompson presented a copy of photos taken during on a visit to the property in October 2019 (see attachment E). This was to give information about the property condition at the time of last inspection.
13. During the meeting, Eric Cassidy and Dana Cassidy were present. Mr. Dana Cassidy spoke about the Broker Opinion of Value and the comparable sales used to develop the opinion of value. Mr. Dana Cassidy spoke about the assessed value of the subject relative to the sales prices of comparable properties. Mr. Dana Cassidy also spoke about the many economic contributions made by him in Caribou.

The members of the Caribou Board of Assessors discussed the new arguments presented at the meeting.

Based on the foregoing, the Board of Assessors found that the taxpayer failed to prove that the assessed valuation of the property was manifestly wrong; additionally the taxpayer failed to provide evidence that the property was substantially overvalued or that the Assessor's methodology necessarily resulted in unjust discrimination of the property at 63 Sweden Street in comparison to similarly situated properties; finally, the taxpayer failed to submit evidence that there "illegality, error or irregularity" in the assessment of the property.

There was no further action taken.

City of Caribou Response

Cassidy Holdings LLC Vs. City of Caribou

Received April 29, 2024

Aroostook County Commissioners

Property Tax Abatement
Cassidy Holdings LLC

Map 031 Lot 032
Account 3117
63 Sweden Street

Abatement Request

Cassidy Holdings LLC filed a written application, dated November 18, 2021, and signed by Eric Cassidy, for abatement for the 2021 tax year to the Caribou Board of Assessors for Map 031 Lot 032. The abatement request was filed in the amount of \$1,233,000 of the real estate assessment from the total assessment of \$1,383,000, which breaks down to \$19,100 for land and \$1,363,900 for buildings. The total assessment of the property, \$1,383,000, has remained unchanged since the city-wide revaluation was implemented in 2012. Cassidy Holdings LLC has been the third owner since that time and no other abatement requests were received.

Timeline

Tax situs day for 2021 was April 1, 2021. The tax commitment date for 2021 was July 30, 2021.

The written application from Cassidy Holdings LLC was considered timely filed as it was received within 185 days of commitment.

A Board of Assessors meeting to consider the partial abatement request by Cassidy Holdings LLC was scheduled and held on Tuesday December 14, 2021.

A letter of decision was mailed to Cassidy Holdings LLC on December 24, 2021, as certified return receipt requested. It was sent back unclaimed. It was then mailed via regular mail.

A phone call from Attorney Francis Bemis was received on February 11, 2022. Attorney Bemis asked if a notice of the meeting was mailed to Cassidy Holdings LLC and asked that it be emailed to him.

A copy was not found. An email string between Francis Bemis and Penny Thompson began. Attorney Bemis expressed his opinion that "a new notice should be issued, and Cassidy Holdings should get de novo hearing in front of the Board of Assessors" on February 14, 2022.

On March 2, 2022, a notice of the meeting was emailed to Attorney Bemis and mailed via certified return receipt requested to Cassidy Holdings LLC. It was sent back unclaimed.

On March 2, 2022, an email showing the status of the 2021 property taxes was emailed to Attorney Bemis and Eric Cassidy.

On March 3, 2022, an email was received from Attorney Bemis stating, "Mr. Cassidy advised me that he will pursue this matter without my legal representation".

On March 6, 2022, an email was received from Eric Cassidy stating, "I would like to revise my abatement request to a value a \$210,000. I have attached a broker opinion of value as supporting documentation." A broker price opinion from Leigh Smith of REMAX County was attached.

On March 19, 2022, a new letter with findings of fact was sent to Cassidy Holdings LLC. There was no vote taken because a vote was taken at the December 14, 2021, Board of Assessors meeting. There was no evidence presented to substantiate the claim (and nor were the outstanding 2021 taxes paid.) The return post card was signed by Eric Cassidy but was not dated.

An email string between Penny Thompson and Eric Cassidy took place between March 23 and March 24, 2022.

On April 11, 2022, a phone conversation was held between Attorney Roger Huber and Penny Thompson. Roger Huber asked for a copy of the letter and findings of fact.

On May 5, 2022, a phone message was received from Attorney Roger Huber that Cassidy Holdings LLC would be appealing to the County Commissioners and that the property taxes were paid. A check of the account showed that the 2021 taxes were paid on May 2, 2022.

A letter dated May 6, 2022, was received from the County Commissioners office regarding the property tax abatement request.

On May 16, 2022, the requested information was emailed to Ryan Pelletier and receipt was acknowledged.

On June 15, 2022, an email was received from County Administrator Ryan Pelletier regarding a vote taken by the County Commissioners that they were declining to hear the abatement request.

On June 29, 2022, Penny Thompson was served notice regarding the matter of Cassidy Holdings vs. County of Aroostook and City of Caribou.

On July 26, 2022, an email was received from Attorney Huber regarding a memorandum from a County Commissioners meeting.

The City of Caribou was not involved in the appeal and media surrounding the Superior and Law Court actions.

On December 5, 2023, an email was received from Roger Huber about the decision to complete a notice to appeal to the County Commissioners.

On January 22, 2024, an email was received from Rick Solman that he now had a conflict in the matter due to his representation of Dana Cassidy in other matters.

The City of Caribou then reached out to Patrick Marass of Bernstein-Shur and after a consultation, the City of Caribou was informed that the cost would be \$15,000 - \$20,000 for representation. The City of Caribou, unable to afford that sum, must represent ourselves in this action.

On March 22, 2024, there was a new date set for the appeal hearing and that supporting documentation must be submitted by April 29, 2024.

As of April 25, 2024, the 2022 and 2023 property taxes were still unpaid.

Presumption of Validity/Burden of Proof

I ask that the Board take note of the presumption of validity that exists on Maine Case Law. In the 1999 case of City of Biddeford v. Adams, the Maine Supreme Court declared that a town's tax assessment is presumed to be valid, and that the taxpayer must prove that it is "manifestly wrong". This was affirmed in the 2001 case of Yusem v. Town of Raymond, where the Maine Supreme Court held to overcome the presumption of validity, the taxpayer must present *credible, affirmative evidence* that the assessor's valuation was "manifestly wrong", by demonstrating (1) the judgment of the assessor was irrational or so unreasonable in light of circumstances and an injustice resulted; (2) there was unjust discrimination; or (3) the assessment was fraudulent, dishonest, or illegal. If the taxpayer meets this burden, the Board must then engage in an independent determination of fair market value based on consideration of all relevant evidence of just value. This case also reaffirmed that a taxpayer does not meet this burden merely by impeaching the assessor's methodology.

In the Cassidy Holdings LLC request, Cassidy Holdings LLC is alleging in the reasons for seeking abatement that: the subject property has been substantially overvalued; the assessor did not use proper valuation techniques to value the subject property; assessor failed to consider all relevant factors to determine just value under 36 MRSA §701-A; the assessment on the subject property is not in conformity with the law, results in unjust discrimination, and results in unequal apportionment of the tax burden in violation of Article 9 Section 8 of the Maine Constitution, for reasons, among others, that the subject property is assessed at a higher percentage of just value than other property in Caribou. For Cassidy Holdings LLC to prove the claim, they must demonstrate that the assessment is manifestly wrong. A taxpayer does not meet their burden of proof merely by impeaching the assessor's methodology. Based on the information provided, Cassidy Holdings LLC has not provided credible evidence to support their claim of excessive overvaluation or unjust discrimination.

The Assessment Methodology

The office properties in Caribou are valued using the same type of formula. The base unit valuation for the subject property neighborhood, “Neighborhood 4”, is based on the base unit value of the Land Schedule for Neighborhood 4, and the base unit lot is one-quarter acre. The base lot is valued by using the square root of the acreage times the base unit value, this the base unit value in Land Schedule 9 is \$30,000. The calculations for this formula are performed through the City’s assessing software, Trio. The base lot as well as other land categories may also be discounted due to any limitations or restrictions of the property. Added to the base lot is a “lot improvement” value. This assessment represents value for the connection to municipal water and sewer for improved lots. All full or fractional acres beyond the base lot are assessed as rear land.

The valuation of the buildings involves a replacement cost valuation with a base value set for the square footage, story height, and quality factor of each building. Then adjustments are made for plumbing, attics, fireplaces, heat, basement, insulation, and finish. That total is adjusted further by condition, functional and economic obsolescence. Adjusted values for additions and outbuildings are then added.

Below is the 2021 assessment for the Cassidy Holdings LLC property as well as the assessment of other properties coded as having an “office” occupancy code.

MAP	LOT	ACCOUNT	ADDRESS	TOTAL SQ FT	CONDITION	LAND	BUILDING	TOTAL
31	32	3117	63 Sweden	26,800	Good	\$19,100	\$1,363,900	\$1,383,000
31	93	3152	43 Hatch	23,994	Below Ave	\$21,000	\$615,300	\$636,300
31	84	3149	7 Hatch	14,500	Below Ave	\$20,600	\$297,000	\$317,600
31	59	3131	24 Sweden	14,500	Average	\$16,400	\$401,000	\$417,400
31	40-A	3122	25 Sweden	2,768	Average	\$11,900	\$181,200	\$193,100
31	203	3244	647 Main	11,502	Average	\$29,300	\$453,400	\$482,700
38	6-B	4098	159 Bennett	11,975	Average	\$53,400	\$428,000	\$481,400

Included in this presentation are 2022 valuation reports detailing the valuation methodology for “office” occupancy properties. These reports demonstrate how this method was applied uniformly to Cassidy Holdings LLC (subject property) as well as to other office properties in Caribou.

Regarding the question of over-valuation, for 2021 the state valuation statistics for the City of Caribou showed the developed parcel ratio of 91%. The 2021 certified ratio was 100% and demonstrates excessive overvaluation does not exist. The following year, the developed parcel ratio dropped further, showing escalating sale prices in the area.

The City of Caribou’s Position

For Cassidy Holdings LLC to establish their position of “the judgment of the assessor being so irrational or so unreasonable in light of circumstances and an injustice resulted unjust discrimination” they must prove that the Assessor employed a system of valuation that places a disproportionate share of the City’s tax burden upon Cassidy Holdings LLC. The evidence of assessed values and asking prices of properties in other municipalities on a broker price opinion does not meet Cassidy Holdings LLC’s requirement in proving that the assessment is “manifestly wrong”. To offer up a different opinion of value without demonstrating that the methodology created unjust discrimination towards him does not meet his burden of proof in demonstrating

discrimination. As evident in the chart above, the Assessors methodology has been applied uniformly. There is no evidence to support discrimination between assessments.

Further, as stated on page one of this document, Cassidy Holdings LLC has been the third owner since that time and no other abatement requests were received. Thus, these previous owners must not have felt as though the methods used were discriminatory towards them.

As to the claim on the abatement application “this commercial property is vacant and produces no income.” No evidence of this, or that the property was marketed to cure the vacancy, were provided by Cassidy Holdings LLC to the tax assessment office. Mr. Dana Cassidy is aware that the Board of Assessors will consider a reduction in assessed value if documentation is provided of a period of vacancy of 14 months prior to the assessment date and proof to cure the vacancy is provided to the tax assessment office prior to the annual assessed values being committed.

As to the claim on the abatement application that “we have plans to improve the property to its former value”, there were no building or plumbing permit applications, or any site design review application made to the City of Caribou.

The Board of Assessors agreed to hear the Cassidy Holdings LLC appeal – twice – despite non-payment of the 2021 taxes. The thought was that Cassidy Holdings LLC might pay the taxes immediately before or after the Board of Assessors hearing. The 2021 taxes were not paid until May 2, 2022, which was just before the appeal to the County Commissioners. The 2022 and 2023 taxes remain unpaid.

No tax assessment system can be perfect. Perfection could only be achieved if, on April 1st of every year, every property in town was sold in an arms-length transaction. However, court decisions have uniformly held that the Assessors’ actions and final assessments are to be given the presumption of validity unless and until a taxpayer can meet his burden of proof that their assessment is manifestly wrong. Cassidy Holdings LLC has not done so here.

Please see attachments which include a three-page list of the documents contained in the 109 pages of documentation.

Respectfully Submitted April 28, 2024.

A handwritten signature in black ink that reads "Penny Thompson". The signature is written in a cursive, flowing style.

Penny Thompson, City Manager CMA RES AAS
(formerly worked full-time as the City of Caribou Assessor’s Agent)

Aroostook County Commissioners

Property Tax Abatement
Cassidy Holdings LLC

Map 031 Lot 032
Account 3117
63 Sweden Street

Attachments

Referenced Documents:

Tax situs day for 2021 was April 1, 2021. The tax commitment date for 2021 was July 30, 2021. The written application from Cassidy Holdings LLC was considered timely filed as it was received within 185 days of commitment.

Application: Page 01 – 08

A Board of Assessors meeting to consider the partial abatement request by Cassidy Holdings LLC was scheduled and held on Tuesday December 14, 2021.

Meeting Agenda: Page 09

A letter of decision was mailed to Cassidy Holdings LLC on December 24, 2021 as certified return receipt requested. It was sent back unclaimed. It was then mailed via regular mail.

Letter and Envelope: Page 10 – 32

A phone call from Attorney Francis Bemis was received on February 11, 2022. Attorney Bemis asked about if a notice of the meeting was mailed to Cassidy Holdings LLC and asked that it be emailed to him. A copy was not found. An email string between Francis Bemis and Penny Thompson began. Attorney Bemis expressed his opinion that “a new notice should be issued and Cassidy Holdings should get de novo hearing in front of the Board of Assessors” on February 14, 2022.

Email string with Francis Bemis: Page 33 – 38

On March 2, 2022, a notice of the meeting was emailed to Attorney Bemis and mailed via certified return receipt requested to Cassidy Holdings LLC. It was sent back unclaimed.

Meeting Notice and Envelope: Page 39 – 40

On March 2, 2022, an email showing the current status of property taxes was emailed to Attorney Bemis and Eric Cassidy.

Tax Information Sheet: Page 41

On March 3, 2022, an email was received from Attorney Bemis stating, “Mr. Cassidy advised me that he will pursue this matter without my legal representation”.

Email string with Francis Bemis: Page 42 – 45

On March 6, 2022, an email was received from Eric Cassidy stating, “I would like to revise my abatement request to a value a \$210,000. I have attached a broker opinion of value as supporting documentation.” A broker price opinion from Leigh Smith of REMAX County was attached.

Email string with Eric Cassidy & BPO: Page 46 – 65

On March 19, 2022, a new letter with a findings of fact was sent to Cassidy Holdings LLC. The return post card was signed by Eric Cassidy but was not dated.

Letter, Findings of Fact & Envelope: Page 66 – 69

An email string between Penny Thompson and Eric Cassidy took place between March 23 and March 24, 2022.

Email string with Eric Cassidy: Page 70 – 71

A letter dated May 6, 2022, was received from the County Commissioners office regarding the property tax abatement request.

Letter: Page 72

On May 16, 2022, the requested information was emailed to Ryan Pelletier and receipt was acknowledged.

Information and Email: Page 73 – 76

On June 29, 2022, Penny Thompson was served notice regarding the matter of Cassidy Holdings vs. County of Aroostook and City of Caribou.

Notice: Page 77 – 90

On July 26, 2022, an email was received from Attorney Huber regarding a memorandum from a County Commissioners meeting.

Email: Page 91 – 95

On December 5, 2023, an email was received from Roger Huber about the decision to complete a notice to appeal to the County Commissioners.

Email: Page 96 – 97

On January 22, 2024, an email was received from Rick Solman that he now had a conflict in the matter due to his representation of Dana Cassidy in other matters.

Email: Page 98

On March 22, 2024, there was a new date set for the appeal hearing and that supporting documentation must be submitted by April 29, 2024.

Letter: Page 99

Account Detail sheet, 2022 and 2023 property taxes still unpaid

Account Detail: Page 100 – 101

Valuation Reports:

3117	Page	102 – 103
3152	Page	104
3149	Page	105
3131	Page	106
3122	Page	107
3244	Page	108
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CITY OF CARIBOU, MAINE

Phone: (207) 493-5961
Fax: (207) 498-3954

APPLICATION FOR ABATEMENT OF PROPERTY TAXES Under Title 36 M.R.S.A. § 841

Municipal Building
25 High Street
Caribou, Me 04736

1. Applicant's name: Cassidy Holdings, LLC

2. Were you the owner on April 1? Yes No Phone Number: 207-991-8073

3. Property Address: 63 Sweden St.

4. Map & Lot # or Account #: 003117 RE

5. Mailing Address (if different): 168 State St., Presque Isle, ME 04769

6. Tax year for which abatement is requested: 2021

7. Current Assessment: \$ 19,100 Land + \$ 1,363,900 Buildings = \$ 1,383,000 TOTAL
OR \$ _____ Personal Property

8. If personal property, date "true list" was filed: _____

9. Abatement Amount Requested:

\$ 1,233,000 (the dollar amount you wish your current assessed value **to be reduced**)*

For a proposed valuation of:

\$ 150,000 (the total value you feel your property is worth)*

10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes, attach additional sheets if needed):

The property was purchased for \$50,000.
This commercial property is vacant and produces zero
income. As it sits currently it is not worth more
than \$150,000. We have plans to improve the property
and return it to its former value, however we request
that the valuation be reduced to something within reason in the interim.

*DOCUMENTATION IN SUPPORT OF ABATEMENT REQUEST IS REQUIRED

Applications must be filed with the Assessor's office within 185 days from the date of commitment of the tax to which objection is made. Filing this abatement request does not suspend, stop or exclude you from paying your taxes on time prior to the deadline dates. Be advised that interest will accrue on unpaid taxes, even during the Board of Assessors' review period, after the date and at the interest rate set by the Caribou City Council.

APPLICATION INSTRUCTIONS

General Instructions:

- A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.
- This application must be filed with the Tax Assessor within 185 days from the date of commitment of the tax to which objection is made. For the 2021 tax year, 185 days from the date of commitment (July 30, 2021) is January 31, 2022.
- All sections must be completed.

Specific instructions for each question:

1. Please print the full name of the applicant(s)
2. Please answer (yes or no) to the question “Were you the owner on April 1”? Also, please provide a working telephone number.
3. Please print the location of the property as shown on your tax bill.
4. Please provide the Map and Lot #, if applicable (not applicable for personal property), or the Account # as shown on your tax bill.
5. Please print the full address to which mail should be sent regarding this abatement application.
6. Taxes are assessed as of April 1. The tax assessed as of April 1 of any year and billed thereafter is for the tax for that year. Example: For the **2021 tax year**, each account is assessed as to the status of the account on April 1, 2021 as per Maine state law. The Caribou City Council has set the tax commitment date as July 30, 2021. When you pay your bill, it covers the period of January 1, 2021 to December 31, 2021.
7. Show the actual assessed valuation of the particular parcel of Real Estate covered by this application, as to which abatement is requested. If abatement of Real Estate valuation is not requested, do not fill in this item. Show the actual assessed valuation of Personal Property. If abatement of Personal Property is not requested, do not fill in this item.
8. Please print the date that the “true list” was filed with the Assessor’s office. This applies only to business personal property accounts. Businesses are requested to provide the Assessor’s office with a “true and perfect list of all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year” (36 MRS § 706). This true and perfect inventory list is sent by the business in response to the letter and form mailed by the Assessor’s office each spring.
9. Please show the amount by which you believe the valuation of Real Estate or Personal Property should be reduced (top line). For example: if the valuation (shown in section 7) is \$5,000 and you feel that it should be reduced by \$2000 to a total assessment of \$3000, you would enter \$2000 on this line. Then please show the total amount you feel your property is worth (lower line). Using the same example, you would enter \$3000 on this line.
10. Please state the specific reasons why you believe you are being overvalued. Please be specific. The property owner must meet his burden of proof that the assessment meets the criteria for abatement. This was affirmed in the 2001 case of Yusem v. Town of Raymond, where the Maine Supreme Court held to overcome the presumption of validity, the taxpayer must present credible, affirmative evidence that the assessor’s valuation was “manifestly wrong”.

The Board of Assessors will review and base decision(s) solely on information provided by the applicant.

The more detailed and relevant information supporting your claim included with your application, the better. By giving the Board of Assessors specific reasons for your request and justifying your desired reduction, you increase the likelihood of a favorable outcome. While the assessed value assigned to your property is based on market value, the fairness of the assessment when compared to other similar properties, is given the most weight when reviewing an abatement request. For example, personal circumstances or inability to pay taxes do not impact market value and therefore cannot be considered for abatement purposes.

Written notice of the decision will be given by the Assessor's office within 10 days after the Board of Assessors takes final action on the application. If such written notice is not given within 60 days from the date the application is received by the Assessor, the applicant may and should consider the application as having been denied and the applicant at that time has the right to further appeal as provided by Statute.

To: Caribou Board of Assessors
25 High Street
Caribou, Maine 04736

In accordance with the provisions of Title 36 M.R.S.A. Subsection 841, I hereby make written application for abatement of property taxes as noted above. The statements and supporting documents provided are correct to the best of my knowledge and belief. I understand that failure to complete this application or provide the information requested may bar the right to appeal the Board of Assessors' decision.

My signature below also certifies that with this application, I received a copy of Maine Revenue Services' Law and Property Tax Bulletin #10 regarding Property Tax Abatement and Appeals Procedures.

11/18/21 _____
Date
Eric Cassidy _____
Signature of Applicant

**** To be completed by the Board of Assessors ****

Date of Action _____ Motion Made By _____

Action Taken _____



CITY OF CARIBOU
25 HIGH ST
CARIBOU, ME 04736-2719
(207) 493-3324
www.cariboumaine.org



2021 REAL ESTATE TAX BILL

CURRENT BILLING INFORMATION

LAND VALUE	\$19,100.00
BUILDING VALUE	\$1,363,900.00
TOTAL: LAND & BLDG	\$1,383,000.00
TOTAL PER. PROPERTY	\$0.00
HOMESTEAD EXEMPTION	\$0.00
OTHER EXEMPTION	\$0.00
NET ASSESSMENT	\$1,383,000.0
TOTAL TAX	\$32,569.65
LESS PAID TO DATE	\$0.00
TOTAL DUE ⇨	\$32,569.65

**THIS IS THE ONLY BILL
 YOU WILL RECEIVE**

S101328 P0 - 1of1 - M3

1228 CASSIDY HOLDINGS LLC
 168 STATE ST
 PRESQUE ISLE, ME 04769-2605

ACCOUNT: 003117 RE
MIL RATE: 23.55
LOCATION: 63 SWEDEN STREET
BOOK/PAGE: B6005P245 04/27/2020

ACREAGE: 0.30
MAP/LOT: 031-032

AMOUNT DUE: \$32,569.65

TAXPAYER'S NOTICE

INTEREST AT 6% PER ANNUM BEGINS 10/01/2021

As per state law, the ownership and valuation of all real and personal property subject to taxation shall be fixed as of April 1st. For this tax bill, that date is April 1, 2021. If you have sold your real estate since April 1, 2021, it is your obligation to forward this bill to the current property owner. **FAILURE TO FORWARD THIS BILL MAY RESULT IN A LIEN BEING PLACED AGAINST YOUR NAME.** If you have an escrow account, please forward a copy to your mortgage holder prior to the due date.

INFORMATION

This bill is for the current tax year, January 1, 2021 to December 31, 2021. Past due amounts are not included. After eight (8) months and no later than one (1) year from the date of commitment, a lien will be placed on all real estate for which taxes remain unpaid. Effective June 30, 2021, the City of Caribou has no bonded indebtedness. **AS A RESULT OF THE MONEY OUR MUNICIPALITY RECEIVES FROM THE STATE LEGISLATURE THROUGH THE STATE MUNICIPAL REVENUE SHARING PROGRAM, HOMESTEAD EXEMPTION AND BETE REIMBURSEMENT, AND STATE AID TO EDUCATION, YOUR PROPERTY TAX BILL HAS ALREADY BEEN REDUCED BY 62.6%.**

CURRENT BILLING DISTRIBUTION

COUNTY	1.65 mil	\$2,279.88	7.0%
SCHOOL	10.83 mil	\$14,982.04	46.0%
MUNICIPAL	11.07 mil	\$15,307.74	47.0%
TOTAL		\$32,569.65	100%

REMITTANCE INSTRUCTIONS

For your convenience, taxes may be paid by mail. Please make checks or money orders payable to **CITY OF CARIBOU** and mail to:
TAX COLLECTOR
CITY OF CARIBOU
25 HIGH ST
CARIBOU, ME 04736-2719
 If you would like a receipt, please send a self-addressed stamped envelope



You may pay by credit card at the office, by phone at 1-800-272-9829, or by visiting www.officalpayments.com. Use Jurisdiction Code 2915. There will be a convenience fee charged for this service.



LAST DAY TO PAY BEFORE INTEREST BEGINS IS 9/30/2021

NOTE: The city office will close at 1:00 PM on Thursday, 12-30-2021 and will be closed on Friday, 12-31-2021 for New Years Day, per the State of Maine 2021 holiday schedule.

TAX COLLECTOR, CITY OF CARIBOU, 25 HIGH ST, CARIBOU, ME 04736-2719

2021 REAL ESTATE TAX BILL
 ACCOUNT: 003117 RE
 NAME: CASSIDY HOLDINGS LLC
 MAP/LOT: 031-032
 LOCATION: 63 SWEDEN STREET



INTEREST BEGINS ON 10/01/2021

DUE DATE	AMOUNT DUE	AMOUNT PAID
08/13/2021	\$32,569.65	

PLEASE REMIT THIS PORTION WITH YOUR PAYMENT

2020

REAL ESTATE WITHHOLDING RETURN FOR TRANSFER OF REAL PROPERTY

By sellers that are corporations



1201500

TO BE COMPLETED BY THE BUYER OR OTHER TRANSFEREE REQUIRED TO WITHHOLD

For MULTIPLE SELLERS, complete a separate Form REW-1 for each seller receiving proceeds.

1. Check box below to indicate whether the seller is:

C Corp

S Corp

Check here if installment sale

2. Name of seller subject to withholding.

SITEL OPERATING CORPORATION

Selling Entity's Name

3. Seller's Federal ID Number.

16-1364816

4. Address of seller

1201 DEMONBREUN STREET

Number and Street

NASHVILLE

City

TN

State

37203

ZIP Code

5. Name and telephone number of tax matters/contact person or firm.

Name: DIXIE PEPPER

Telephone:

6. Date of transfer

7. Total consideration

\$ 50,000.00

8. Percentage of total gross proceeds received by this seller

100 %

9. Physical location and use of property

63 SWEDEN STREET, CARIBOU, MAINE 04736

10. Date property acquired by seller

03/31/2015

11. Rate of withholding

X

a. 2.5% of sales price

b. Less than 2.5% - attach withholding certificate

(Enter certificate number:)

12. Amount withheld for this seller:

\$ 1,250.00

DO NOT SEND CASH - Make check payable to: Treasurer, State of Maine. Write seller's federal ID number on the check.

13. Name of buyer (withholding agent or other transferee)

CASSIDY HOLDINGS LLC

14. Address of buyer/withholding agent

168 STATE STREET,

Number and street

PRESQUE ISLE

City

ME

State

04769

ZIP Code

15. Social security number/federal ID number of withholding agent

84-2646783

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

Signature of buyer

Date

Signature of buyer's spouse if property held jointly

Date

Signature of real estate escrow person

Date

Real estate escrow person's EIN or social security number

01-1736856

Real estate escrow person's daytime phone number

207 834-1136

Real estate escrow person's address

P.O. BOX 86 FORT KENT, MAINE 04743

Seller's daytime phone number

NOTE: Payments received by Maine Revenue Services will not be refunded prior to filing of the taxpayer's Maine income tax return.

(Any claim for refund of an overpayment of this withholding must be filed within three years from the time the return was filed or three years from the time the tax was paid, whichever expires later.)

Mail this form and check to: Maine Revenue Services, Income/Estate Tax Division - REW, P.O. Box 9101, Augusta, ME 04332-9101

Overnight delivery address: Maine Revenue Services, Income/Estate Tax Division - REW, 51 Commerce Drive, Augusta, ME 04330

Telephone: 207-626-8473

Fax: 207-624-6062

realstate.withholding@maine.gov

Rev. 2/2020

A. Settlement Statement

**U.S. Department of Housing
And Urban Development**

OMB No. 2502-0265

B. Type of Loan				6. File Number: Cassidy-Sital		7. Loan Number:		8. Mortgage Ins. Case No.:					
1. <input type="checkbox"/> FHA		2. <input type="checkbox"/> FmHA		3. <input type="checkbox"/> CONV. UNINS.		4. <input type="checkbox"/> VA		5. <input type="checkbox"/> CONV. INS.					
C. Note: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(p.o.c.)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.													
D. Name & Address of Borrower: CASSIDY HOLDINGS LLC, 168 STATE STREET, PRESQUE ISLE, ME 04769						F. Name & Address of Lender: NONE							
E. Name & Address of Seller: SITAL OPERATING CORPORATION, 1201 DEMONBREUN STREET, NASHVILLE, TN 37203						G. Property Location: 63 Sweden Street Carlbou, ME 04736							
H. Settlement Agent: Toby D. Jandreau, Attorney at Law, P.A. P.O. Box 86, 204 Market Street Fort Kent, ME 04743						Name: Phone: Place of Settlement: Toby D. Jandreau, Attorney at Law, P.A. P.O. Box 86, 204 Market Street Fort Kent, ME 04743							
I. Settlement Date: 04/24/2020				Disbursement Date: 04/24/2020									
J. Summary of Borrower's Transaction					K. Summary of Seller's Transaction								
100. Gross Amount Due from Borrower					400. Gross Amount Due to Seller								
101. Contract sales price		50,000.00			401. Contract sales price		50,000.00						
102. Personal property					402. Personal property								
103. Settlement charges to borrower (line 1400)		1,870.00			403.								
104. City of Carlbou - Partial Real Estate Taxes		10,575.42			404.								
105.					405.								
Adjustments for items paid by Seller in advance					Adjustments for items paid by Seller in advance								
106. City/town taxes		to			406. City/town taxes		to						
107. County taxes		to			407. County taxes		to						
108. Assessments		to			408. Assessments		to						
109.					409.								
110.					410.								
111.					411.								
112.					412.								
120. Gross Amount Due from Borrower		\$82,445.42			420. Gross Amount Due to Seller		\$50,000.00						
200. Amounts Paid by or In Behalf of Borrower					500. Reductions in Amount Due to Seller								
201. Deposit or earnest money					501. Excess deposit (see instructions)								
202. Principal amount of new loan(s)		0.00			502. Settlement charges to seller (line 1400)		2,110.00						
203. Existing loan(s) taken subject to					503. Existing loan(s) taken subject to								
204.					504. Payoff of first mortgage loan								
205.					505. Payoff of second mortgage loan								
206.					506.								
207.					507.								
208.					508.								
209.					509.								
Adjustments for items unpaid by Seller					Adjustments for items unpaid by Seller								
210. City/town taxes		01/01/2020 to 04/24/2020		10,575.42			510. City/town taxes		01/01/2020 to 04/24/2020		10,575.42		
211. County taxes		to			511. County taxes		to						
212. Assessments		to			512. Assessments		to						
213.					513.								
214.					514.								
215.					515.								
216.					516.								
217.					517.								
218.					518.								
219.					519.								
220. Total Paid by/for Borrower		\$10,575.42			520. Total Reduction Amount Due Seller		\$12,685.42						
300. Cash at Settlement from/to Borrower					600. Cash at Settlement to/from Seller								
301. Gross amount due from Borrower (line 120)		\$82,445.42			601. Gross amount due to Seller (line 420)		\$50,000.00						
302. Less amounts paid by/for Borrower (line 220)		(\$10,575.42)			602. Less reductions in amounts due Seller (line 520)		(\$12,685.42)						
303. Cash <input checked="" type="checkbox"/> From <input type="checkbox"/> To Borrower		\$51,870.00			603. Cash <input checked="" type="checkbox"/> To <input type="checkbox"/> From Seller		\$37,314.58						

Buyer's Initials _____

Seller's Initials _____

Section 5 of the Real Estate Settlement Procedures Act (RESPA) requires the following: " HUD must develop a Special Information Booklet to help persons borrowing money to finance the purchase of residential real estate to better understand the nature and costs of real estate settlement services. " Each lender must provide the booklet to all applicants from whom it receives or for whom it prepares a written application to borrow money to finance the purchase of residential real estate. " Lenders must prepare and distribute with the Booklet a Good Faith Estimate of the settlement costs that the borrower is likely to incur in connection with the settlement. These disclosures are mandatory.

Section 4(a) of RESPA mandates that HUD develop and prescribe this standard form to be used at the time of loan settlement to provide full disclosure of all charges imposed upon the borrower and seller. These are third party disclosures that are designed to provide the borrower with pertinent information during the settlement process in order to be a better shopper. The Public Reporting Burden for this collection of information is estimated to average one hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number.

L. Settlement Charges				Paid From Borrower's Funds at Settlement	Paid From Seller's Funds at Settlement
700. Total Sales/Broker's Commission based on price \$50,000.00 @ % =					
Division of commission (line 700) as follows:					
701.	\$	to			
702.	\$	to			
703.	Commission paid at Settlement				
704.					
800. Items Payable in Connection With Loan					
801.	Loan Origination Fee	%			
802.	Loan Discount	%			
803.	Appraisal Fee				
804.	Credit Report				
805.	Lender's Inspection Fee				
806.	Mortgage Insurance Application Fee				
807.	Assumption Fee				
808.	Flood Certification Fee				
809.					
810.					
811.					
812.					
813.					
814.					
815.					
900. Items Required By Lender To Be Paid In Advance					
901.	Daily interest charges from 04/24/2020 to	@	/day	days	
902.	Mortgage Insurance Premium for	mo.	to		
903.	Hazard Insurance Premium for	yrs.	to		
904.	yrs. to				
1000. Reserves Deposited With Lender					
1001.	Hazard Insurance	months @	per month		
1002.	Mortgage Insurance	months @	per month		
1003.	City property taxes	months @	per month		
1004.		months @	per month		
1005.		months @	per month		
1006.		months @	per month		
1007.		months @	per month		
1008.	Aggregate Adjustment				
1100. Title Charges					
1101.	Settlement or closing fee to			0.00	
1102.	Abstract or title search to				
1103.	Title examination to				
1104.	Title insurance binder to				
1105.	Document preparation to Toby D. Jandreau, Esq.				750.00
1106.	Notary fees to				
1107.	Attorney's fees to Toby D. Jandreau, Esq. (includes above item Numbers: 1101, 1102, 1103, 1105)			1,500.00	
1108.	Title Insurance to First American Title Insurance Company (includes above item Numbers:)			150.00	0.00
1109.	Lender's coverage \$0.00	Loan Premium: \$0.00			
1110.	Owner's coverage \$50,000.00	Owner's Premium: \$150.00			
1111.					
1112.					
1113.	Title Agent Commission to Toby D. Jandreau, Attorney at Law, P.A. \$105.00				
1200. Government Recording and Transfer Charges					
1201.	Recording Fees:	Deed: 24.00	Mortgage:	Release: 86.00	110.00
1202.	City/County tax/stamps:	Deed:	Mortgage:		
1203.	State tax/stamps:	Deed: 220.00	Mortgage:		110.00
1204.					
1300. Additional Settlement Charges					
1301.	Real Estate Withholding 2.5% to State of Maine				1,250.00
1302.	Post inspection				
1303.					
1304.					
1305.					
1306.					
1307.					
1400.	Total Settlement Charges (enter on lines 103, Section J and 502, Section K)			\$1,870.00	\$2,110.00

I have carefully reviewed the HUD-1 Settlement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I have received a copy of the HUD-1 Settlement Statement (pages 1 and 2).

Borrower(s):
CASSIDY HOLDINGS LLC

Seller(s):
SITEL OPERATING CORPORATION

DIXIE PEPPER

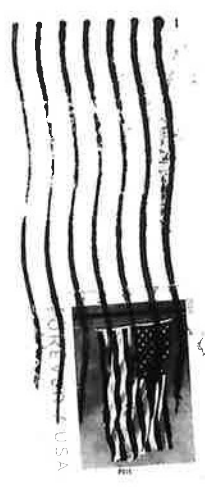
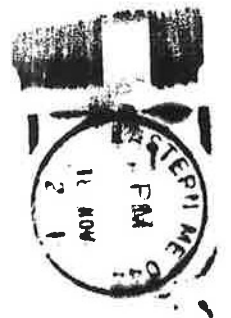
The HUD-1 Settlement Statement which I have prepared is a true and accurate account of this transaction. I have caused or will cause the funds to be disbursed in accordance with this statement.

Settlement Agent:

Date: 04/24/2020

Casidy Holdings
168 State St,
Resque Isle, ME 04769

City of Caribou
Attn: Tax Abatement
25 High St.
Caribou, ME 04736





CITY OF CARIBOU, MAINE

Phone: (207) 493-5961
Fax: (207) 498-3954

Municipal Building
25 High Street
Caribou, Me 04736

CARIBOU BOARD OF ASSESSORS MEETING
City Council Chambers (First Floor)
Tuesday December 14, 2021
8:00 AM

AGENDA

1. Call meeting to order – Michael Quinlan, Chairman
2. Consider partial abatement of 63 Sweden Street, Map 31 Lot 32, real estate account # 3117, property of Cassidy Holdings LLC in the amount of \$1,233,000 resulting in \$29,037.15 of taxes.
3. Update on department staffing
4. Adjourn



CITY OF CARIBOU, MAINE

Phone: (207) 493-5961
Fax: (207) 498-3954

Office of Tax Assessment & Code Enforcement

Municipal Building
25 High Street
Caribou, Me 04736

December 23, 2021

Cassidy Holdings LLC
Attn: Eric Cassidy
168 State Street
Presque Isle, Maine 04769

Re: Real Estate account # 3117

Dear Mr. Cassidy:

The Caribou Board of Assessors met regarding your request for partial abatement of your 2021 property taxes on Tuesday December 14, 2021 for the property located at 63 Sweden Street, Map 31 Lot 32. The Board of Assessors voted to deny the abatement request in the amount of \$1,233,000 in value for the 2021 tax year. The reason for the denial of the abatement is given in the attached "Findings of Facts".

You have the right to appeal this decision to the County Commissioners within 60 days of the notice of decision in accordance with 36 MRSA §844. You may contact the County Commissioners at (207) 493-3318 or 144 Sweden Street, Suite 1, Caribou, ME 04736.

If you have any questions regarding this or any other valuation matter, please contact me at 493-3324 ext. 217 or pthompson@cariboumaine.org.

Sincerely,

Penny Thompson
City of Caribou

"THE MOST NORTHEASTERN CITY IN THE U.S."
Penny Thompson, RES, CMA-4 Assessor's Agent / City Manager
E-Mail: pthompson@cariboumaine.org

Based on the Board's review of the written information submitted by Eric Cassidy of Cassidy Holdings, LLC ("the Taxpayer") and the Board of Assessors determined as follows for the property located at 63 Sweden Street, Map 31 Lot 32, Account # 3117:

1. In accordance with the Maine Constitution and Maine State Law, taxpayers may seek an abatement for the following reasons: Substantial Overvaluation (ME Const. Art IX, §8), Unjust Discrimination (ME Const. Art IX, §8), Illegality, Error or Irregularity (36 MRSA §841(A)), or Poverty or Infirmary (36 MRSA §841(B)).
2. In accordance with 36 MRSA §502, the status of all taxpayers and of such taxable property is fixed as of the first day of each April. For the 2021 tax year, that date was April 1, 2021.
3. The date of commitment for the 2021 tax year was July 30, 2021. 36 MRSA §841 states that taxpayers may request abatement by written application within 185 days after the date that the tax was committed stating the grounds for an abatement. For the 2021 tax year, the deadline for written application for abatement is January 31, 2022.
4. The property identified as City of Caribou Map 31 Lot 32 (Acct # 3117) on April 1, 2021 was owned by Cassidy Holdings LLC.
5. The Application for Abatement of Property Taxes received in the tax assessment office on November 22, 2021 and is considered to be timely filed.
6. Request: City of Caribou Map 31 Lot 32 – that the building value be reduced by \$1,233,000 to \$150,000 for the 2021 tax year.

C. Grounds presented for requesting abatement:

"The property was purchased for \$50,000. This commercial property is vacant and produces zero income. As it sits currently it is not worth more than \$150,000. We have plans to improve the property and return it to its former value, however we request that the valuation be reduced to something within reason in the interim." Additionally, a copy of the 2021 tax bill, and the settlement statement from the purchase were included.

7. Penny Thompson presented a copy of the current valuation report (see attachment A). This was included to show attributes of the property and valuation factors.
8. Penny Thompson presented a copy of the current tax information sheet (see attachment B). This was included to show the assessed value, billed amount and the status of the taxes which are currently unpaid.
9. Penny Thompson presented a copy of the 2021 Abatement Information and Application packet (see attachment C). This was to show what directions are given for abatement applications, included on page two is a statement addressing 36 MRS §843(4) to pay tax required for properties valued over \$500,000.
10. Penny Thompson presented a copy of pages 176, 177, 178, 179, 184 and 185 from the 2019 MMA Municipal Assessment Manual (see attachment D). This was to give information about the abatement procedure.
11. Penny Thompson presented a copy of photos taken during on a visit to the property in October 2019 (see attachment E). This was to give information about the property condition at the time of last inspection.

Based on the foregoing, the Board of Assessors found that the taxpayer failed to prove that the assessed valuation of the property was manifestly wrong; additionally the taxpayer failed to provide evidence that the property was substantially overvalued or that the Assessor's methodology necessarily resulted in unjust discrimination of the property at 63 Sweden Street in comparison to similarly situated properties; finally, the taxpayer failed to submit evidence that there "illegality, error or irregularity" in the assessment of the property. Therefore, the Board denied the request for abatement relating to the April 1, 2021 assessment date. The vote was three (2) in favor of denial of the tax abatement claim with none (0) opposed.

Attachment A
2 pages

Caribou
Name: CASSIDY HOLDINGS LLC

Valuation Report

12/13/2021
Page 1
031-032
63 SWEDEN STREET

Account: 3117 Card: 1 of 1
Map/Lot: Location:

		Sale Data	
Neighborhood 4	4	Sale Date	04/21/2020
Zoning/Use	Commercial	Sale Price	50,000
Topography	Rolling	Sale Type	Land & Buildings
Utilities	Public WaterPublic Sewer	Financing	Unknown
Street	Paved	Verified	Public Record
		Validity	Distressed Sale

Reference 1
Reference 2
Tran/Land/Bldg 2 2 0
X Coordinate 0 Y Coordinate 0
Exemption(s) Land Schedule 9

Land Description						
Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.25	Acres-House Lot (Fractional)	30,000.00	15,000	100%		15,000
0.05	Acres-Rear Land 1	1,750.00	88	100%		88
1.00	Lot I-Lot Improvements	8,000.00	8,000	50%	Semi-Impro	4,000
Total Acres 0.30					Land Total	19,088

Commercial Description			
Occupancy Type	Office.....		
Class & Quality	Masonry.....Avg.		
# Dwelling Units	0		
Exterior	Brick/Stone		
Stories & Height	2 STORY @ 12'		
Heating/Cooling	Package Air		
Built	1957		
Remodeled	2002		
Base Cost/Sqft		98.95	
Heat-Cool/Sqft	+	7.17	
Total		106.12	
Size Factor	X	0.948	
Adjusted Cost/Sqft		100.60	
Total Square Feet	X	26,800	
Replacement Cost		2,696,080	
Condition	Good		
% Good Physical	X	.70	
Functional	X	0.85	
Subtotal		1,604,168	
Economic Factor	X 0.85		Total Value 1,363,543

Outbuildings/Additions/Improvements				Percent Good			Value		
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Rcnld
Sprinklers (Wet)	2002	134	C 100	486	Avg.	90%	100%	85%	371
26,800 SF						Outbuilding Total			371

Acpt Land 19,100 **Accepted Bldg** 1,363,900 **Total** 1,383,000



Professional Offices

67.0'

200.0'



CITY OF CARIBOU, MAINE

ABATEMENT INFORMATION & APPLICATION PACKET 2021

Here are answers to the most frequently asked questions. **Note:** This document is not a substitute for reading the enclosed materials: Maine Revenue Services Property Tax Division Property Tax Bulletin # 10 and Maine Revised Statutes Title 36: Taxation Part 2: Property Taxes Chapter 105: Cities and Towns Subchapter 8: Abatement. If either of these items is missing from your packet, please call the Assessor's office at (207) 493 – 3324 extension 3.

If I disagree with my property valuation, what is the first step in the process?

- Your first step is an informal meeting with the Assessor to review your property record card. The Assessor's office is located on the second floor of the Caribou Municipal Building, located at 25 High Street.
 - **These meetings are by appointment only.**
- According to Maine taxation law, there is a presumption of correctness on the part of the assessor and all property value is considered **reasonable**. The burden to prove the assessed value is *unreasonable* rests with the property owner. In order to prevail, the property owner must submit convincing evidence that the property was overvalued by more than 10%.
- Your opinion must be supported with facts. Please review the assessed values of other properties in your neighborhood and properties that have recently sold prior to meeting with the Assessor.

When may I apply for abatement?

- Taxes must have been committed to apply for abatement. After receiving the tax bill, if you feel you have a valid reason for requesting abatement, you may request *an "Abatement Information and Application Packet"* from the Assessor's office.

When is the deadline for applying for abatement?

- January 31, 2022 (Title 36 of the Maine Revised Statutes states that a written application must be filed within 185 days of commitment. The commitment date as set by the Caribou City Council was July 30, 2021)

How do I meet the requirements of filing for abatement?

- Read the Maine law as it relates to abatement and understand the reasons for which you may (and may not) seek abatement (enclosed in this packet)
- Complete and sign the application provided by the Assessor's office
- Return the application and all supporting documentation to the Assessor's office *on or before* January 31, 2022
- The Assessor has 60 days from receipt of your application to respond. In Caribou, it is the Board of Assessors who will hear the evidence and decide on abatement requests. The Board of Assessors is made up of three Caribou residents.

"THE MOST NORTHEASTERN CITY IN THE U.S."
Penny Thompson, RES, CMA-IV Tax Assessor / Building Official
E-Mail: taxassessor@cariboumaine.org

ABATEMENT INFORMATION & APPLICATION PACKET 2021

PAGE 2

May I have an opportunity to meet with the Board of Assessors when my abatement request is considered?

- You may attend if you choose. The Assessor's office will mail a meeting notice to the mailing address given on the abatement application. It will include the date, time and location of the meeting. These meetings are scheduled as needed. Generally meetings are held on a weekday morning at the Caribou Municipal Building, located at 25 High Street.
- You are not required to attend the meeting.

How long before I know the Board of Assessor's decision on my application?

- You will be notified, in writing, within 10 days of their final action on the application.
- If you do not receive a response within 60 days of your written application, your application is deemed to have been denied.

If the Board of Assessors denies my abatement application, may I appeal the decision?

- Yes, you may appeal the abatement denial to the Aroostook County Commissioners. Applications must be made in writing to the County Commissioners within 60 days of your denial notice or after the application is deemed to have been denied.
- Nonresidential properties of \$1,000,000 or greater may choose, within 60 days, to appeal the decision to the State Board of Property Tax Review
- Properties assessed under "Current Use" law: appeal must be made to the State Board of Property Tax Review

If the Aroostook County Commissioners denies my appeal, may I appeal the decision?

- The appeal must be made to the Superior Court within 30 days in accordance with the Maine Rules of Civil Procedure, Rule 80B.

Do I need to have my taxes paid to file an abatement request or an appeal?

- If your property is valued under \$500,000, no.
- In order to reduce potential interest costs, tax payment should be made on or before the normal due date on any disputed tax amount. The late payment of any taxes not abated will be subject to the normal interest rate to be applied from the normal due date to the date of actual payment. If you are due a refund because of abated taxes, that refund will be paid with interest accrued from the date the abatement is approved by the Board of Assessors.

On what grounds may I file an abatement request with the Board of Assessors?

- Substantial overvaluation (Maine Constitution, Article IX § 8)
- Unjust discrimination (Maine Constitution, Article IX, § 8)
- Illegality, Error or Irregularity (36 MRSA § 841 (1))

ABATEMENT INFORMATION & APPLICATION PACKET 2021

PAGE 3

What do I need to prove?

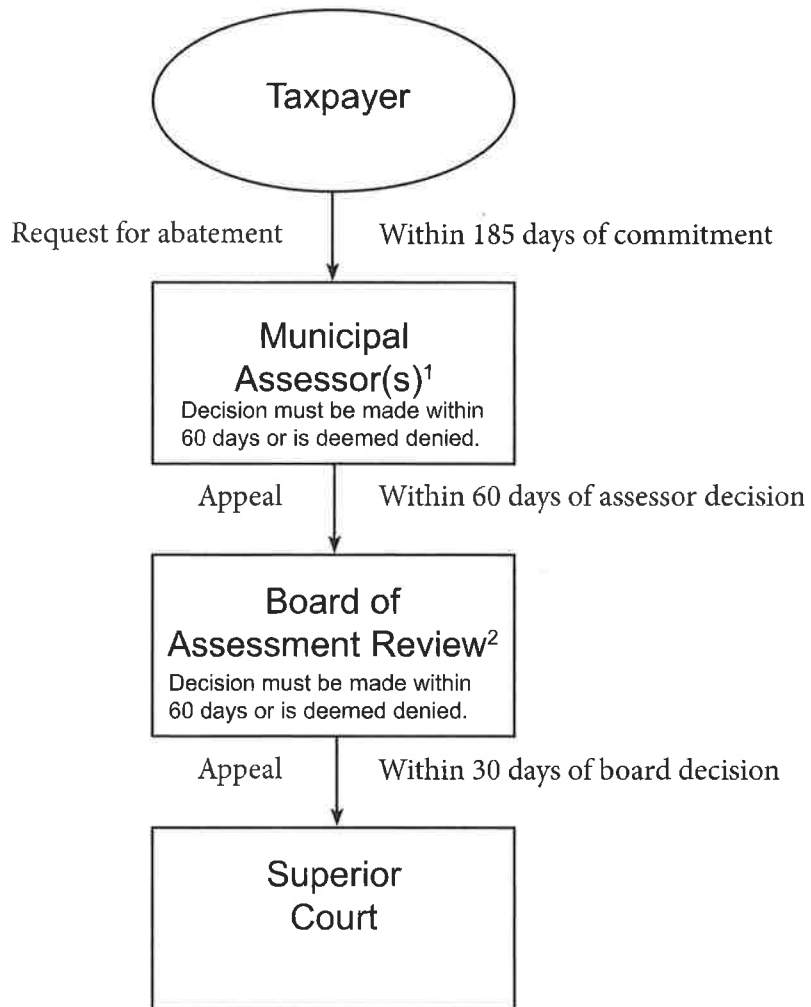
- The property owner will need to prove that a valid reason for abatement exists. This may require a submission of evidence that:
 - The judgement of the assessor was irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results
 - There was unjust discrimination.
 - The assessment was fraudulent, dishonest or illegal.
 - The assessment is in error because of defective listing data, which may include dimensional errors, incorrect areas, nonexistent features, and for buildings, incorrect material or type of construction.
- The property owner is NOT required to submit an appraisal. However, if you find that an independent appraisal would be helpful to your case, keep in mind:
 - The appraisal or appraisals must be done by a professional licensed appraiser
 - The purpose of the appraisal must be for possible tax abatement
 - The appraisal must show that the subject property's current assessed value is more than 10% in excess of the market value of comparable properties **as of the time period when the City of Caribou conducted the most recent review of property valuations (April 1, 2012).**
 - Since variations are likely to be found in the valuation of properties in Caribou, it is necessary to consider the average treatment of other properties. The fact that some properties may be found to be valued on a higher or lower basis is not significant if the range of deviation is not excessive.

What if I think that my taxes are just "too high" and I can't pay them?

- This application for abatement is considered only on the property's assessed value
- A property owner's opinion that the tax on a property is "too high" is NOT grounds for abatement. The municipal budget, the RSU#39 school budget and the Aroostook County budget determine the amount of revenue that must be raised by taxation.
- There is a provision under the State of Maine's property tax abatement and appeals procedures that allows for the municipal officers (Caribou City Council) to make a reasonable abatement of property taxes for reasons of "Poverty or Infirmary". This is a separate information and application packet because this is reviewed and decided on by the City Council and not the Board of Assessors.
- Consider the "Current Use" programs currently offered by the State of Maine if your property qualifies
- Check with the Assessor's office to be certain that you are receiving all of the partial exemptions that you qualify for (Homestead, Veteran & Blind)
- The "Maine Residents Property Tax and Rent Refund 'Circuit Breaker' Program" has been repealed and has been replaced by a refundable Property Tax Fairness Credit that can be claimed on the Maine Individual Income Tax Form. More details are available online at: www.maine.gov/revenue.

APPEAL PROCESS

(Not including property enrolled in a current use program or nonresidential property valued at more than \$1 million)



¹For illegal assessments 1-3 years after commitment, a taxpayer may request abatement from the municipal officers.

²If the municipality does not have a Board of Assessment Review, the appeal of the assessor decision goes to the county commissioners.

Court has held that delivery of the list by registered mail complies with § 706-A. *Perry v. Inhabitants of Town of Lincolnville*, 145 Me. 362, 75 A.2d 851 (1950); *Mussey v. White*, 3 Me. 290 (1825). A list which is mailed to the assessor should be considered received by the deadline if it is postmarked on or before the deadline for filing. 36 M.R.S. § 153. A taxpayer's response to a § 706-A notice stating that the taxpayer believes in good faith that the taxpayer's property is tax exempt relieves the taxpayer from having to file a true and perfect list before seeking an abatement. *Town of Embden v. Madison Water District*, 1998 ME 154, 713 A.2d 328. This would not be true for exempt business equipment because of the express language in § 706-A.

When a taxpayer provides the assessor with a property list or answers to proper inquiries by the assessor, the assessor is authorized by § 706-A to require the taxpayer to swear an oath as to the truth of the list and answers. The fact that a taxpayer's sworn statement of his or her property has been accepted by a majority of the board of assessors does not entitle a party to an appeal if he or she later refuses to make a more explicit statement when requested to do so by the board. *Inhabitants of Freedom v. County Commissioners of Waldo County*, 66 Me. 172 (1876). The information provided by the taxpayer is not binding on the assessor, but may be binding on the taxpayer. *Dead River Co. v. Assessors of Houlton*, 149 Me. 349 (1953).

For a number of sample forms and letters used by assessors to gather information under § 706-A see Appendix 2. See also Maine Revenue Services Property Tax Bulletin No. 2 "The Use of Taxpayer's Lists."

Burden of Proof/"Manifestly Wrong" Standard

When a taxpayer appeals his or her assessment and requests an abatement, the assessment is not automatically vacated, voided or reduced or "put on hold." *Penobscot Chemical Fibre Co. v. Inhabitants of Town of Bradley*, 99 Me. 263, 59 A. 83 (1904). It continues in effect as determined by the assessors and entered in the valuation book until there is a final decision to the contrary by the assessors, the municipal officers, appeals body, or court.

- **Burden of Proof.** The burden is on the taxpayer to prove that he or she is entitled to an abatement. *Goldstein v. Town of Georgetown*, 1998 ME 261, 721 A.2d 180; *Alfred J. Sweet, Inc. v. City of Auburn*, 134 Me. 28, 180 A. 803 (1935); *Ferry Beach Park Association of Universalists v. City of Saco*, 127 Me. 136, 142 A. 65 (1928) and 136 Me. 202, 7 A.2d 428 (1939). The legal presumption is that the assessment as determined by the assessors is valid until the taxpayer proves that it is manifestly wrong. *Ram's Head Partners, LLC v. Town of Cape Elizabeth*, 2003 ME 131, 834 A.2d 916; *City of Biddeford v. Adams*, 1999 ME 49, 727 A.2d 346; *Yusem v. Town of Raymond*, 2001 ME 61, 769 A.2d 865; *Town of Southwest Harbor v. Harwood*, 2000 ME 213, 763 A.2d 115;

Town of Steuben v. Lipski, 602 A.2d 1171 (Me. 1992); *Muirgen Properties, Inc. v. Town of Boothbay*, 663 A.2d 55 (Me. 1995); *Chase v. Town of Machiasport*, 1998 ME 260, 721 A.2d 636; *Delta Chemical Inc. v. Inhabitants of Town of Searsport*, 438 A.2d 483 (Me. 1981); *Kittery Electric Light Co. v. Assessors of Town of Kittery*, 219 A.2d 728 (Me. 1966); *Maine Consolidated Power Co. v. Inhabitants of Town of Farmington*, 219 A.2d 748 (Me. 1966); *Sears Roebuck and Co. v. Inhabitants of the City of Presque Isle*, 150 Me. 181, 107 A.2d 475 (1954).

- **“Manifestly Wrong” Standard.** A person seeking an abatement has the burden of proving that the assessment is “manifestly wrong.” *City of Waterville v. Waterville Homes*, 655 A.2d 365 (Me. 1995); *Yusem v. Raymond, supra.*; *Weekley v. Town of Scarborough*, 676 A.2d 932 (Me. 1996); *Southwest Harbor v. Harwood, supra.*; *Northeast Empire Limited Partnership #2 v. Ashland, supra.*; *Terfloth v. Town of Scarborough*, 2014 ME 57, 90 A.3d 1131; *Petrin v. Town of Scarborough*, 2016 ME 136, 147 A.3d 842. The taxpayer must meet this burden by proving indisputably: (1) that the taxpayer’s property was substantially overvalued and an injustice resulted from the overvaluation; (2) that there was unjust discrimination in the valuation of the property, such as if there is evidence of a systematic scheme by the assessors to place a disproportionate share of the tax burden on one taxpayer or one group of taxpayers by assessing certain properties of one class at one percentage of just value and others in the same class at a different percentage; or (3) that the assessment was fraudulent, dishonest or illegal. *Roque Island Gardner Homestead Corp. v. Town of Jonesport*, 2017 ME 152, 167 A.3d 564; *Petrin v. Town of Scarborough, supra.*; *Terfloth v. Town of Scarborough, supra.*; *Town of Bristol Taxpayers’ Ass’n v. Board of Selectmen/Assessors for Town of Bristol*, 2008 ME 159, 957 A.2d 977; *Chase v. Town of Machiasport*, 1998 ME 260, 721 A.2d 636; *Shawmut Manufacturing Co. v. Inhabitants of Benton*, 123 Me. 121, 122 A. 49 (1923); *Cumberland County Power and Light Co. v. Inhabitants of Town of Hiram*, 125 Me. 138, 131 A. 594 (1926); *Town of Vienna v. Kokernak*, 612 A.2d 870 (Me. 1992).

In terms of a request for an abatement based on a substantial overvaluation, the taxpayer challenging the assessment has the burden of proving the valuation was “manifestly wrong” in relation to the property’s just value. *Yusem v. Town of Raymond, supra.*; *Chase v. Town of Machiasport, supra.*; *Wesson v. Town of Bremen*, 667 A.2d 596 (Me. 1995); *Town of Vienna v. Kokernak, supra.* It is not enough for the taxpayer merely to show that the assessors made an error in judgment, even though such a mistake may result in a lack of uniformity in the assessment of similar property, or that other similar properties were undervalued. The taxpayer must show that his or her property was valued at more than its fair market value. The taxpayer must come forward with credible, affirmative evidence of just value (e.g., evidence of “arm’s length” sale, not the value set as result of negotiations between owner and seller or the seller’s asking price).

City of Waterville v. Waterville Homes, Inc., 655 A.2d 365 (Me. 1995); *Southwest Harbor v. Harwood*, *supra*; *Terfloth v. Town of Scarborough*, 2014 ME 57, 90 A.3d 1131. The fact that the assessed value of a particular piece of property in previous years was less is inadmissible and of no weight in trying to determine whether the taxpayer is entitled to an abatement of the current year's taxes. *Shawmut Manufacturing Co. v. Inhabitants of Benton*, 123 Me. 121, 122 A. 49 (1923); *Penobscot Chemical*, *supra*. It is the value of that property, as compared to the value of other similar property in the town similarly situated, as shown by actual sales figures or by the opinion of properly qualified experts that is relevant on the question of true value. *Penobscot Chemical*, *supra*; *Shawmut Manufacturing*, *supra*; *Sears, Roebuck & Co.*, *supra*. If the taxpayer shows that the property is assessed substantially in excess of its just value, inequality is presumed, and the taxpayer is entitled to relief without obligation to produce further evidence of discrimination. *Spear v. City of Bath*, 125 Me. 27, 130 A. 507 (1925). For further discussion of just value see Chapter 2.

In terms of a request for an abatement based on unjust discrimination, the taxpayer challenging the assessment has the burden of proving that their property received an unjust apportionment of the tax burden when compared to other properties in the municipality. Taxpayers can prove discrimination only if they show that the assessor's methodology "necessarily resulted" in unequal apportionment of the tax burden. *Moser v. Town of Phippsburg*, 553 A.2d 1249 (Me. 1989); *City of Biddeford v. Adams*, 1999 ME 49, 727 A.2d 346; *Wesson v. Town of Bremen*, 666 A.2d 596 (Me. 1995); *Ram's Head Partners, LLC v. Town of Cape Elizabeth*, 2003 ME 131, 834 A.2d 916; *Petrin v. Town of Scarborough*, 2016 ME 136, 147 A.3d 842.

A taxpayer is not entitled to an abatement based on "unjust discrimination" unless he or she can prove that the property as a whole has been valued differently than other comparable properties. *Roberts v. Town of Southwest Harbor*, 2004 ME 132, 861 A.2d 617 (abatement request based on a claim that the "rear" of the taxpayer's lot was overvalued as compared to the "rear" of other lots in town was rejected).

If the taxpayer meets his or her burden of proof and demonstrates that the assessed valuation is "manifestly wrong," then the assessor(s), the local board of assessment review, the county commissioners, the county board of assessment review or the State Board of Property Tax Review "may make such reasonable abatement" as they consider proper, after undertaking their own determination of just value. 36 M.R.S. §§ 841(1), 843, 844, and 844-M; *Town of Southwest Harbor v. Harwood*, *supra*.; *Northeast Empire Limited Partnership #2 v. Town of Ashland*, 2003 ME 28, 818 A.2d 102; *Quoddy Realty Corp. v. City of Eastport*, 1998 ME 14, 704 A.2d 407; *City of Presque Isle v. DeForest*, CV-93-169 (Me. Super. Ct., Aroo. Cty., March 2, 1994) (where the court found that the authority "to grant such reasonable abatement as the Commissioners think proper"

included the authority to raise overvaluation as a basis for granting an abatement, despite the fact that the taxpayer's initial abatement application to the assessor was based only on poverty grounds, because of the *de novo* nature of the proceedings).

However, there must be evidence in the record to support the appeals body's determination (*Town of Southwest Harbor v. Harwood*, 2000 ME 213, 763 A.2d 115) and the body must make detailed findings of fact and conclusions of law (*Christian Fellowship and Renewal Center v. Town of Limington et al.*, 2001 ME 16, 769 A.2d 834). As long as the appeals body bases its determination of just value on substantial evidence in the record, it may accept some of the evidence and reject other evidence. In making its own determination of "just value," it is not limited to the methodologies suggested by witnesses for the record, even though it is limited to using the evidence before it. *Town of Southwest Harbor v. Harwood*, *supra*. "Substantial evidence" is that on which a reasonable mind would rely to support a conclusion. The fact that it could support conflicting conclusions does not mean it is not substantial. *Forbes v. Town of Southwest Harbor*, 2001 ME 9, 763 A.2d 1183; *Town of Vienna v. Kokernak*, 612 A.2d 870 (Me. 1992); *Town of Steuben v. Lipski*, 602 A.2d 1171 (Me. 1992).

Section 848-A Defense of Assessment

Title 36 M.R.S. § 848-A provides that, when an assessment is challenged, "it is a sufficient defense of the assessment that it is accurate within reasonable limits of practicality, except when a proven deviation of 10% or more from the relevant assessment ratio of the municipality or primary assessing area exists." It is not completely clear what the term "relevant assessment ratio" means (e.g., the certified ratio, the average ratio, the State ratio, or some other ratio). There also appears to be some confusion about when the § 848-A defense applies. For cases discussing this defense see *Conte v. Town of York*, No. AP-17-009 (Me. Super. Ct., Yor. Cty., Oct. 5, 2017) and *Moore v. Town of Newfield*, No. AP-09-026 (Me. Super. Ct., Yor. Cty., Apr. 5, 2010).

For discussion of the appropriate ratio to apply to adjust the market value of a property that is being newly assessed see *City of Westbrook v. S.D. Warren Co.*, CV-92-425 (Me. Super. Ct., Cum. Cty., March 17, 1993).

Notice of Decision/Automatic Denial ("Deemed Denied")

Within ten days after the assessors or municipal officers take final action on an application for an abatement, they must give notice of their decision in writing to the person applying. 36 M.R.S. § 842. See Appendix 5 for sample abatement decision forms. The notice of decision must include the reason(s) supporting the decision to approve or deny the abatement request and must state that the applicant has 60 days from the date notice is received to file an appeal. It also must identify the board or agency authorized to hear the

of *Machiasport*, 1998 ME 260, 721 A.2d 636; *Central Maine Power Co. v. Town of Moscow*, 649 A.2d 320 (Me. 1994) (board conducts a *de novo* hearing, but a *de novo* determination is not required); *City of Waterville v. Waterville Homes*, 655 A.2d 365 (Me. 1995). Since an assessment is presumed to be valid, the appellant has the burden of persuading the B.A.R. that the assessor's valuation was "manifestly wrong." However, state law also requires that the B.A.R. make an independent determination as to fair market value based on consideration of all relevant evidence of just value. 36 M.R.S. § 843; *Quoddy Realty Corp. v. City of Eastport*, 1998 ME 14, 704 A.2d 407. Therefore, the B.A.R. is in the unusual position of reviewing "the decision of a prior decision maker, but does so on an independent review of evidence, including evidence newly presented at the appellate hearing." *Stewart v. Town of Sedgwick*, *supra*. However, compare this decision with *Dodge v. Town of Norridgewock*, 577 A.2d 346 (Me. 1990) and *Town of Vienna v. Kokernak*, 612 A.2d 870 (Me. 1992), where the court expressly provides that no deference is given to the municipal tax assessors.

If a B.A.R. thinks the taxpayer is over-assessed, the board must grant whatever abatement the board thinks proper and reasonable. 36 M.R.S. § 843. For example, in *City of Biddeford v. Adams*, 1999 ME 49, 727 A.2d 346, the court found that if an abatement is granted based on unjust discrimination, an abatement equal to the amount by which the tax being appealed exceeded the tax for the previous year would be appropriate. The board has no authority to remand a case to the assessor or municipal officers for further consideration or to recompute the tax. *City of Biddeford v. Adams*, *supra*; *South Portland Associates v. City of South Portland*, 550 A.2d 363 (Me. 1988); *Muirgen Properties, Inc. v. Town of Boothbay*, 663 A.2d 55 (Me. 1995). It is important for the assessors or municipal officers to participate in this hearing and get information into the record to support the decision that they made and that is being appealed; they must ensure that the record includes information that supports the substantive valuation as well as any jurisdictional or procedural defenses that support the original decision.

Payment of Taxes Prerequisite to Filing Appeal

If an abatement is filed with a B.A.R. by a taxpayer for property which has a valuation of \$500,000 or more, the taxpayer must pay either an amount of current taxes equal to the amount of tax paid in the immediately preceding tax year (so long as this does not exceed current year taxes) or the amount of current year taxes not in dispute, whichever is greater. The appeal process is suspended if the applicable amount of tax is not paid by or after the due date or in accordance with a mutually agreed upon written schedule of payments. An appeal process that already has begun is suspended if the due date for payment of a tax or the written schedule date expires without payment of taxes, whether the taxes are due for the year under appeal or for a subsequent tax year. 36 M.R.S. § 843(4). Failure to pay does not result in permanent dismissal of the appeal. *Interstate Food Processing Corp. v. Town*

of *Ft. Fairfield*, 1997 ME 193, 698 A.2d 1074. The law is unclear whether such a suspension may continue indefinitely.

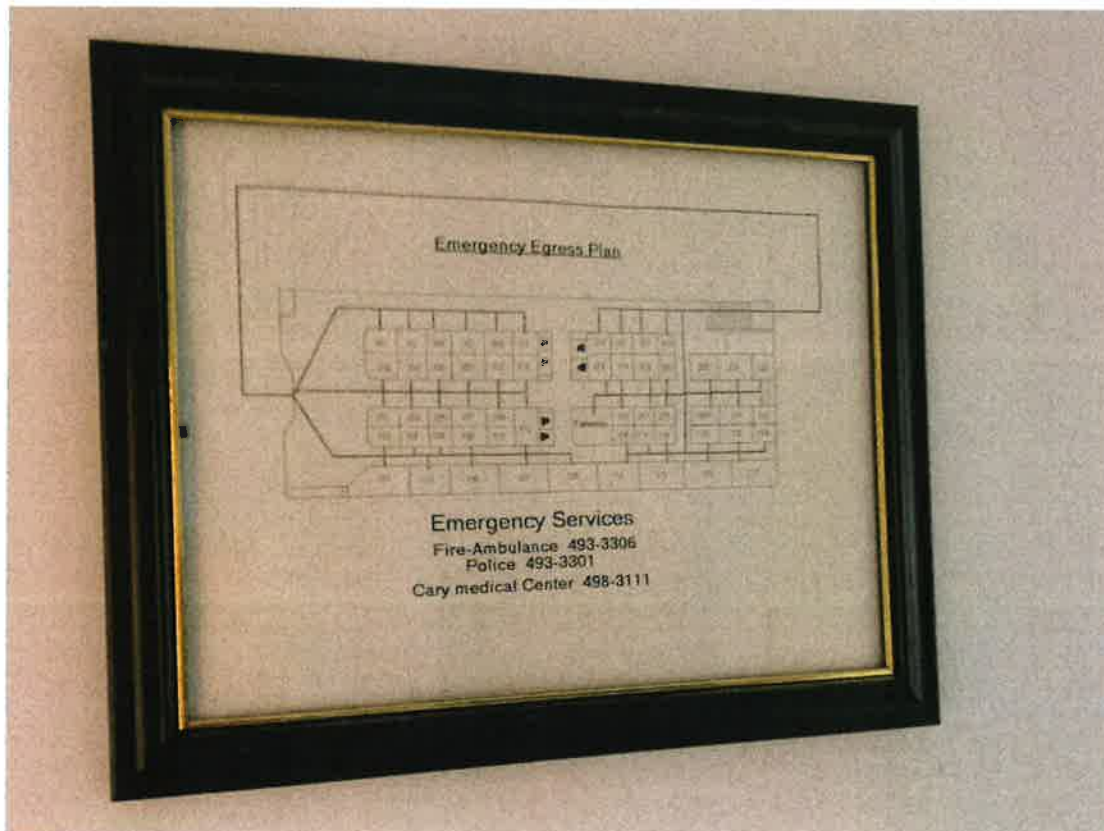
Appeals Checklist; Jurisdiction

Before the board gets to the issue of whether a property has been “overvalued” or whether there is an “error, illegality, or irregularity” which would justify an abatement, it must determine whether the taxpayer has satisfied all of the preliminary requirements for filing an appeal:

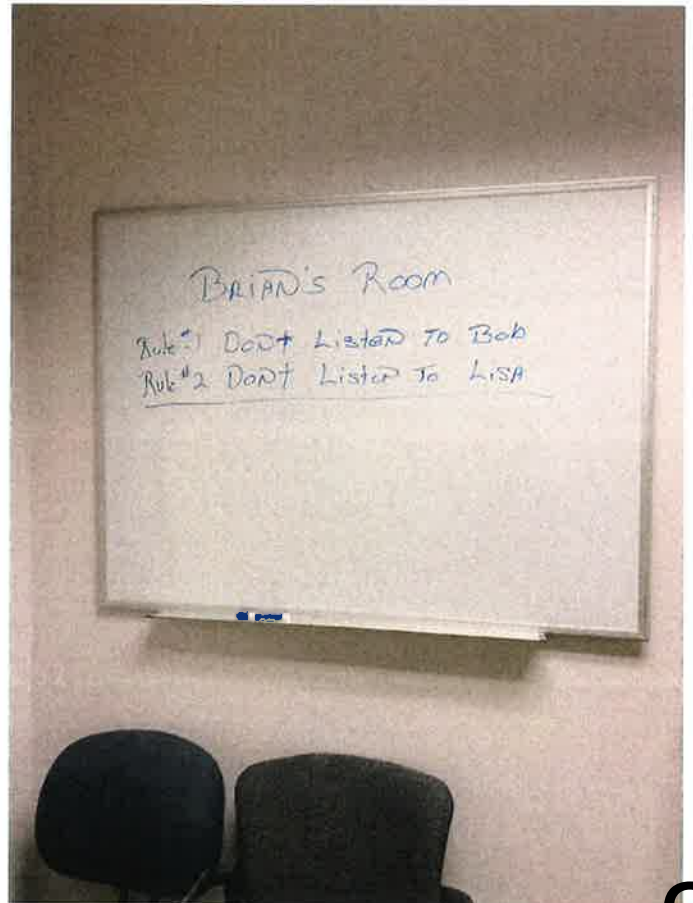
- If the taxpayer filed a written application, was the initial abatement application filed with the proper person or board and within the relevant application deadline under § 841(1)?
- Did the assessors or municipal officers wait so long to act on the initial abatement request that their inaction resulted in an automatic denial under 36 M.R.S. § 842? If so, did the taxpayer file an appeal within the § 842 deadline?
- Did the taxpayer file a timely appeal under § 843 from the decision of the assessors or municipal officers?
- Did the proper person file the appeal?
- Did the taxpayer submit a “true and perfect list” to the assessors where a request for such a list was made in writing by the assessors and provided directly to the taxpayer by mail or otherwise under 36 M.R.S. § 706-A?
- Did the taxpayer answer any requests from the assessors for additional, detailed information under 36 M.R.S. § 706-A?
- Did the taxpayer pay the amount of the tax required by 36 M.R.S. § 843(4) as a prerequisite to pursuing the abatement appeal?
- If the abatement application claims that the property is exempt from property taxation, did the taxpayer file an application for an exemption prior to April 1st?

All of these questions pertain to the local B.A.R.’s jurisdiction to hear and decide a particular appeal. If the answer to any of these questions is “no,” then the board lacks jurisdiction and should deny the abatement appeal on those grounds.

In analyzing evidence submitted on the issue of the property’s value, the board must be careful to determine whether sales figures are truly comparable and reflect the open market, whether any opinion evidence is credible, and what assessment methodology was actually













SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Cassidy Holdings LLC
Attn: Eric Cassidy
108 State Street
Presque Isle ME 04769

9590 9402 5043 9092 9370 70



2. Article Number (Transfer from service label)

701A 3090 0002 1263 9556

PS Form 3811, July 2015 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

- A. Signature Agent Addressee
- B. Received by (Printed Name)
- C. Date of Delivery

D. Is delivery address different from item 1? Yes No
If YES, enter delivery address below:

- 3. Service Type
 - Adult Signature
 - Adult Signature Restricted Delivery
 - Certified Mail®
 - Certified Mail Restricted Delivery
 - Collect on Delivery
 - Collect on Delivery Restricted Delivery
 - Mail
 - Mail Restricted Delivery
 - Priority Mail Express®
 - Registered Mail™
 - Registered Mail Restricted Delivery
 - Return Receipt for Merchandise
 - Signature Confirmation™
 - Signature Confirmation Restricted Delivery

Domestic Return Receipt



Penny Thompson
Assessment office
City of Caribou
25 High Street
Caribou, ME 04736

701A 3090 0002 1263 9556



CERTIFIED MAIL®

**U.S. Postal Service™
CERTIFIED MAIL® RECEIPT**
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

OFFICIAL RECEIPT

Certified Mail Fee

Extra Services & Fees (check box, add fee as appropriate)	\$
<input type="checkbox"/> Return Receipt (hardcopy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$
Postage	\$
Total Postage and Fees	\$

Sent To Cassidy Holdings LLC

Street and Apt. No. or PO Box No.
108 State Street
City, State, ZIP+4®
Presque Isle ME 04769

PS Form 3800, April 2015 PSN 7530-02-000-9047

See Reverse for Instructions

USPS

Postmark
DEC 24 2021

CARIBOU, ME 04736

FIRST-CLASS



02 1P
0003599573
MAILED FROM ZIP CODE 04736
\$ 007.730
US POSTAGE



Cassidy Holdings LLC

Name P.D.
1st Notice 12/27
2nd Notice 1-4-22
Return 1-14-22
WWE

NIXIE 015 DE 1 0001/20/22

RETURN TO SENDER
UNCLAIMED
UNABLE TO FORWARD

9326090297664842

047536221999

UNC

04736221999 *2702-03593-24-41

From: [Penny Thompson](#)
To: [Frank Bemis](#)
Cc: [Eric Cassidy](#)
Subject: RE: Cassidy notice
Date: Monday, February 14, 2022 2:57:08 PM

I will attempt to accommodate that request. I have messages into the Board of Assessors right now.

Penny

From: Frank Bemis <fbemis@bemisrossignol.com>
Sent: Monday, February 14, 2022 2:18 PM
To: Penny Thompson <pthompson@cariboumaine.org>
Cc: Eric Cassidy <eric.cassidy@live.com>
Subject: RE: Cassidy notice

I will be out of town until March 7, could we have a date after that?

Frank

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454 Main Street
Presque Isle, ME 04769
[\(207\)764-2910](tel:(207)764-2910) office
[\(207\)764-4532](tel:(207)764-4532) fax

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(207) 493 – 5961 (direct line)
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From: [Penny Thompson](#)
To: [Frank Bemis](#)
Cc: [Eric Cassidy](#)
Subject: RE: Cassidy notice
Date: Wednesday, March 2, 2022 8:02:37 PM
Attachments: [09March2022 Cassidy.pdf](#)

Good evening –

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CITY OF CARIBOU, MAINE

Phone: (207) 493-5961
Fax: (207) 498-3954

Municipal Building
25 High Street
Caribou, Me 04736

CARIBOU BOARD OF ASSESSORS MEETING
City Council Chambers (First Floor)
Wednesday March 9, 2022
8:00 AM

AGENDA

1. John Weeks, Sworn in prior to meeting
2. Elect a chairman for 2022
3. Call meeting to order – 2022 Chairman
4. Consider partial abatement of 63 Sweden Street, Map 31 Lot 32, real estate account # 3117, property of Cassidy Holdings LLC in the amount of \$1,233,000 resulting in \$29,037.15 of taxes.
5. Update on department staffing
6. Adjourn

7021 0350 0001 8332 0425

40

U.S. Postal Service®
Domestic Mail Only

CERTIFIED MAIL® RECEIPT

For delivery information, visit our website at www.usps.com

OFFICIAL USE

Presque Isle, ME 04769

Postmark Here 0736 20

Extra Services & Fees (check box, add fee as appropriate)	\$2.05
Return Receipt (hardcopy)	\$3.75
Return Receipt (electronic)	\$0.00
Certified Mail Restricted Delivery	\$0.00
Adult Signature Required	\$0.00
Adult Signature Restricted Delivery	\$0.00
Postage	\$0.58
Total Postage and Fees	\$7.33

03/03/2022

Cassidy Holdings, LLC
Attn: Eric Cassidy
168 State Street
Presque Isle, ME 04769

SENDER: COMPLETE THIS SECTION

Complete items 1, 2, and 3.
Print your name and address on the reverse so that we can return the card to you.
Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
Cassidy Holdings, LLC
Attn: Eric Cassidy
168 State Street
Presque Isle, ME 04769

2. Article Number (Transfer from service label)
7021 0350 0001 8332 0425

PS Form 3811, July 2015 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature
 X
 Agent
 Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type

<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®
<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™
<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery
<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Return Receipt for Merchandise
<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation™
<input type="checkbox"/> Collect on Delivery Restricted Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery
<input type="checkbox"/> Insured Mail	<input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)

Domestic Return Receipt



City of Caribou
25 High Street
Caribou, ME 04736

7021 0350 0001 8332 0425



CERTIFIED MAIL®

Cassidy Holdings, LLC
Attn: Eric Cassidy
168 State Street
Presque Isle, ME 04769

PRIME POWER

02 1P
0003599573
MAILED FROM ZIP CODE 04736

US POSTAGE
\$ 007.33
MAR 03 2022

Name **P.D**
1st Notice **B/5/22**
2nd Notice **3-10**
Return **3-20**

wnc

NIXIE 015 DE 1 0003/31/22

RETURN TO SENDER
UNCLAIMED
UNABLE TO FORWARD

BC: 04735272993 *1689-61489-51-29

UNC
0473672719

From: [Frank Bemis](#)
To: [Penny Thompson](#)
Cc: [Eric Cassidy](#); [Stephanie Page](#)
Subject: RE: Cassidy notice
Date: Thursday, March 3, 2022 3:30:24 PM

Good afternoon,

Thank you for the emails.

Mr. Cassidy advised me that he will pursue this matter without my legal representation.

Please communicate with Eric Cassidy from this point further. Thank you.

Frank

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From: [Eric Cassidy](#)
To: [Penny Thompson](#)
Cc: [Dana Cassidy](#)
Subject: 63 Sweden St Tax Sweden
Date: Sunday, March 6, 2022 2:56:38 PM
Attachments: [63 Sweden Street combined report revised .pdf](#)

I would like to revise my abatement request to a value a \$210,000. I have attached a broker opinion of value as supporting documentation.

Eric Cassidy, P.E.
Cassidy Structural Engineering, LLC
168 State St. Presque Isle, ME 04769
(207) 991-8073
eric.cassidy@live.com

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BROKER OPINION OF VALUE



PREPARED FOR:

Cassidy Holdings, LLC

PURPOSE

Evaluation of property at 63 Sweden St, ME 04736 - AS-IS

as of Thursday, March 3, 2022

PREPARED BY

JANE TOWLE, BROKER

LEIGH SMITH, BROKER

RE/MAX County

612 Main Street

Presque Isle, Maine 04769



This opinion was prepared solely for the client, for the purpose and function stated in this report, and is not intended for subsequent use. It was not prepared by a licensed or certified appraiser, and may not comply with the appraisal standards of the uniform standards of professional appraisal practice.

Unless otherwise indicated, all data was gathered from the public record or from MREIS.

The attached report includes the description, analysis, photographs and supportive data for the conclusion of AS-IS market value.

Respectfully submitted,

**Jane Towle, Broker
Leigh Smith, Broker
Lic # BR920688
Remax County
612 Main St
Presque Isle, ME 04769**

PROPERTY ADDRESS

63 Sweden St, Caribou, ME 04736

Tax Lot 31-32

Deed Recorded Book 6005 Page 245

Current owner of record – Cassidy Holdings, LLC

PROPERTY DESCRIPTION

The subject property consists of one parcel, approximately 0.30 acres in size, developed with a two story office building in downtown Caribou, ME.

Property includes:

- 1) A 67X200' (26,800 sq ft) office building, two story with entrances on Sweden Street and Hatch Drive.**

There is nothing descriptive in the deed that would limit the use or function of the property.

MARKET VALUE

In my professional opinion, the estimated market value for this property is **\$210,000**

in AS-IS condition, based on current market conditions. This valuation is assuming an 5-12 month marketing time, and a fully arms-length transaction, where the seller has average motivation, and the buyer is willing and able to consider alternate suitable locations.

ZONING AND LIMITING CONDITIONS

Property is currently zoned Commercial District. The Commercial District is created to encourage the location of commercial uses in areas best suited for commercial development; to provide effective controls on commercial uses by virtue of their size or external effects that could create nuisances, unsafe or unhealthy conditions; to avoid the economic disadvantage of providing essential services to commercial facilities, which would occur if commercial facilities were developed in a strip fashion along highways or major thoroughfares; and to concentrate commercial development to the mutual advantage of customers and merchants.

The subject's current use appears to comply with the zoning guidelines. There were no limiting conditions noted in the deed that would affect future use.

CURRENT and FUTURE USE

Currently property is a vacant office building. It is located in a retail area. It could also be converted back to a retail store. Either office or retail is appropriate for the building

Without significant renovation, this is the highest and best use of the subject property.

NEIGHBORHOOD AND LOCAL MARKET CONDITIONS

The immediate neighborhood is made up of a variety of residential, and commercial uses. Primary activity is commercial retail storefronts. The real estate market in Caribou has remained fairly steady over the last 12 months, with between 9-12 months worth of inventory currently on the market. Demand for this type of property will likely remain steady.

PHOTOS









EXTENT OF INSPECTION

The property was inspected in person on March 3rd, 2022.

PROPERTY CONDITION

Property condition was average for the current use. There were no adverse conditions noted upon inspection. There was no deferred maintenance noted.

COMPARABLE PROPERTIES

The search for comparable properties was limited to similar residential properties in the Maine Real Estate Information System in Aroostook County as being either currently on the market, expired, or sold within the last three to five years. In this region, there are as many transactions that take place outside of MREIS as take place within it. In this case, all 3 comparables were outside of MREIS.

70 Access Highway, Caribou, ME MLS#: 1436755

Style/Type: Office/Warehouse **List Price** \$200,000 **Status:** Sold

Sold date 06/19/20 **Sold Price** \$130,000 **DOM:** 171

		ADJUSTMENT
Sold price	\$130,000	\$130,000
Condition	Inferior	+\$50,000
Location	Similar	
Occupancy	Partially occupied	+\$30,000
Status	Sold	
Sale type	Conventional	
Adjusted price per sq ft	32,000 sq ft	\$6,56
Adjusted price		\$210,000

Notes: Commercial warehouse building with office space. Former MECON building.

232 Main Street, Fort Fairfield ME MLS # 1492922**Style/Type:** Office**List Price** \$200,000**Status:** Sold**Sold date:** 11/2/2022**Sold Price** \$185,000**DOM:** 149

ADJUSTMENT		
Sold price	\$185,000	\$185,000
Condition	Inferior	-\$10,000
Location	Inferior	-\$30,000
Occupancy	85% occupied	+\$50,000
Status	Sold	
Sale type	Conventional	
Adjusted price per sqft	22,000	\$8.86
Adjusted price		\$195,000

Notes: This is a two story office building located downtown Fort Fairfield. **OCCUPIED space.**

52 Sweden Street, Caribou ME MLS # 1454749**Style/Type:** Office**List Price** \$95,500**Status:** Sold**Sold date:** 9/28/2020**Sold Price** \$55,000**DOM:** 101

ADJUSTMENT		
Sold price	\$55,000	\$55,000
Condition	Inferior	-\$10,000
Location	Similar	
Occupancy	Vacant	
Status	Sold	
Sale type	Conventional	
Adjusted price per sqft	5655	\$7.95
Adjusted price		\$45,000

Notes: This is former office located downtown Caribou. **VACANT space.**

INCOME APPROACH

Due to a lack of reliable historical information for the subject property and comparable properties, the income approach was not considered.

CASSIDY HOLDINGS LLC
168 STATE STREET
PRESQUE ISLE ME 04769

B6005P245

Previous Owner
SITEL OPERATING CORPORATION
1201 SOUTH DEMONBREUN STREET
SUITE 1240
NASHVILLE TN 37203
Sale Date: 4/21/2020

Previous Owner
CITY OF CARIBOU, MAINE

25 HIGH STREET
CARIBOU ME 04736
Sale Date: 3/31/2015

Previous Owner
CCH INCORPORATED
C/O WOLTERS KLUWER ATTN: CHUCK KEEL
23 VREELAND ROAD, SUITE # 100
FLORHAM PARK NJ 07932
Sale Date: 11/01/2013

Inspection Witnessed By:

X	Date	Date Insp.
No./Date	Description	Date Insp.

Notes:

Property Data		
Neighborhood	4 4	
Tree Growth Year	0	
X Coordinate	0	
Y Coordinate	0	
Zone/Land Use	21 Commercial	
Secondary Zone		
Topography	2 Rolling	
1.Level	4.Below St	7.LevelBog
2.Rolling	5.Low	8.
3.Above St	6.Swampy	9.
Utilities	2 Public Water 3 Public Sewer	
1.Public	4.Dr Well	7.Septic
2.Water	5.Dug Well	8.Holding Ta
3.Sewer	6.Shared Wel	9.None
Street	1 Paved	
1.Paved	4.Proposed	7.
2.Semi Imp	5.R/O/W	8.
3.Gravel	6.	9.None
TG PLAN YEAR	0	
ACTION NEEDED	0	
Sale Data		
Sale Date	4/21/2020	
Price	50,000	
Sale Type	2 Land & Buildings	
1.Land	4.Mobile	7.C/I L&B
2.L & B	5.Other	8.
3.Building	6.C/I Land	9.
Financing	9 Unknown	
1.Convent	4.Seller	7.
2.FHA/VA	5.Private	8.
3.Assumed	6.Cash	9.Unknown
Validity	3 Distressed Sale	
1.Valid	4.Split	7.Renovate
2.Related	5.Partial	8.Other
3.Distress	6.Exempt	9.
Verified	5 Public Record	
1.Buyer	4.Agent	7.Family
2.Seller	5.Pub Rec	8.Other
3.Lender	6.MLS	9.

Assessment Record				
Year	Land	Buildings	Exempt	Total
2008	16,400	1,098,400	0	1,114,800
2009	16,400	1,098,400	0	1,114,800
2010	16,400	1,098,400	0	1,114,800
2011	16,400	1,098,400	0	1,114,800
2012	19,100	1,363,900	0	1,383,000
2013	19,100	1,363,900	0	1,383,000
2014	19,100	1,363,900	1,383,000	0
2015	19,100	1,363,900	0	1,383,000
2016	19,100	1,363,900	0	1,383,000
2017	19,100	1,363,900	0	1,383,000
2018	19,100	1,363,900	0	1,383,000
2019	19,100	1,363,900	0	1,383,000
2020	19,100	1,363,900	0	1,383,000
2021	19,100	1,363,900	0	1,383,000

Land Data						
Front Foot	Type	Effective		Influence		Influence Codes
		Frontage	Depth	Factor	Code	
11.				%		1.Use
12.				%		2.R/W
13.				%		3.Topography
14.				%		4.Size/Shape
15.				%		5.Access
				%		6.Restriction
				%		7.Vacancy
				%		8.Semi-Improved
				%		9.Fract Share
Square Foot		Square Feet		Acres		30.Rear Land 3
16.Lindley Estate				%		31.Rear Land 4
17.				%		32.Dominant Easem
18.				%		33.Servient Easem
19.				%		34.Tillable
20.				%		35.Pasture
Fract. Acre		Acreage/Sites		36.Orchard		37.Softwood TG
21.House Lot (Fra	21	0.25	100	%	0	38.Mixed Wood TG
22.Baselot (Fract	28	0.05	100	%	0	39.Hardwood TG
23.	44	1.00	50	%	8	40.Wasteland
				%		41.Gravel Pit
24.Houselot				%		42.Mobile Home Ho
25.Baselot				%		43.
26.Lindley Estate				%		44.Lot Improvemen
27.				%		45.Mobile Home Ho
28.Rear Land 1	Total Acreage		0.30			46.Golf Course
29.Rear Land 2						

Caribou

Map Lot 031-032

Account 3117

Location 63 SWEDEN STREET

Card 1 Of 1 3/03/2022

Occupancy Code	86 Office	
No. of Dwelling Units	0	
Building Class/Quality	3 Masonry	
1.Steel	1.Low Cost	2 Average
2.Rein Conc	2.Average	
3.Masonry	3.Good	
4.Wood Frm	4.Excellent	
5.Rigid Frm		
Grade Factor	1.00	
Exterior Walls	1 Brick/Stone	
1.Br/St	6.Compos	
2.C Block	7.Al/Vinyl	
3.Concrete	8.Steel	
4.Wood	9.Other	
5.Stucco		
Stories/Height	2 12	
Ground Floor Area	13,400	
Perimeter Units/Ft	534	
Heating/Cooling	21 Package Air	
11.Elec BB	19.Wall/Ft	
12.Wall	20.HeatCoo	
13.FWA	21.Package	
14.HW	22.W/C Air	
15.Space	23.H/C Wat	
16.Steam w	24.HeatPum	
17.Steam N	25.Indiv H	
18.Radiant	26.	
Year Built	1957	
Year Remodeled	2002	
Condition	6 Good	
1.Poor	6.Good	
2.Fair	7.Very Good	
3.Below Ave	8.Excellent	
4.Average	9.Same	
5.Above Ave		
Physical % Good	0	
Functional % Good	85	
Economic % Good	100	



Entrance Code	
5 Estimated	
1.Interior	6.Hanger
2.Refusal	7.
3.Informed	8.Exsist R
4.Vacant	9.
5.Estimate	
Information Code	
5 Estimate	
1.Owner	6.Other
2.Relative	7.Vacant
3.Tenant	8.Exist R
4.Agent	9.For Sale
5.Estimate	

Date Inspected 9/20/2010

Additions, Outbuildings & Improvements								
Type	Year	Units	Grade	Cond	Phys.	Funct.	Sound Value	
151 Sprinklers	2002	134	3 100	4	0 %	100 %		1.One Story Fram
					%	%		2.Two Story Fram
					%	%		3.Three Story Fr
					%	%		4.1 & 1/2 Story
					%	%		5.1 & 3/4 Story
					%	%		6.2 & 1/2 Story
					%	%		21.Open Frame Por
					%	%		22.Encl Frame Por
					%	%		23.Frame Garage
					%	%		24.Frame Shed
					%	%		25.Finished 1/2 S
					%	%		26.1SFr Overhang
					%	%		27.Unfin Basement
					%	%		28.Unfinished Att
					%	%		29.Finished Attic

Public Client Synopsis Report

52 Sweden Street, Caribou, ME 04736

List Number: 1454749

County: Aroostook

List Price:

\$99,500

Status: Closed

Property Type: Commercial

Original List Price:

\$99,500

Directions: Set in between a busy commercial set, the post office on one end, the movie theater on the other!



General Information

Primary Use: General Commercial

Surveyed: No

Water Information

Water Frontage: No

Water View: No

SqFt Finished Total +/-: 5,665

Leased Land: No

Lot Size Acres +/-: 0.13

Zoning: Commercial

Tax/Deed/Community Information

Book/Page/Deed: 5827/ 158/ All

Map/Block/Lot: 031/ / 066

Full Tax Amount/Year: \$4,802/ 2020

Tax ID: 52swedenstcariboume04736

Property Features

Utilities On: Yes
Parking: Off Site; Paved
Location: Business District; Downtown; Near Airport; Near Shopping; Retail Strip; Shopping Mall
Electric: Circuit Breakers; Generator Hookup
Gas: No Gas
Sewer: Public Sewer
Water: Public
Commercial Bldg Information: Office SqFt +/-: 5,665

Building Features: Generator; Internet Access Available; Other Equipment; Security System; Sprinkler - Wet; Storage
Construction: Masonry
Basement Info: Full; Unfinished
Foundation Materials: Poured Concrete
Exterior: Brick
Roof: Tar/Gravel
Heat System: Baseboard; Hot Water
Heat Fuel: Oil; Wood
Cooling: None
Floors: Carpet
Accessibility Amenities: Level Entry

Remarks

Remarks: Great investment opportunity in downtown Caribou! Over 5,586 square feet of finished commercial office space on one of Caribou's popular downtown retail/commercial streets. Five plus offices on the first floor, space for training and/or conferencing as well. Receptionist area great for welcoming customers. Private lockers for your employees personal items, server room closed off from the open office space, and multiple breaker boxes to fit your needs. Large open space great for retail or open floor plan office space. Four half baths and a 3/4 bath on the first floor. Large kitchenette and break room. Tons of storage in the basement, wood AND oil furnaces, sprinkler system in place, public water and sewer. In the summer you'll find Sweden St busy on Thursday nights with 2,000+ folks attending Caribou's "Thursday's on Sweden Street"! Open your doors and take advantage of all the potential customers. Grow your business here!

Listing/Agent/Office Information

Listing Office: RE/MAX North Realty 1714

Sold Information

Selling Office: RE/MAX North Realty 1714

Sold Terms/Other: /Foreclosure

Closed Date: 09/28/2020

Closed Price: \$55,000

Office Phone: 207-498-2900

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
Presque Isle, ME 04769
207-227-4501
207-769-2900
leighsmith@remax.net

Prepared by Leigh Smith on Friday, March 04, 2022 9:57 AM.

The information on MLS listings has been assembled from various sources of varying degrees of reliability. Any information that is critical to your buying decision should be independently verified. All dimensions are approximate and not guaranteed. Copyright Maine Listings © 2022 and FBS.



Public Client Synopsis Report

1101 Presque Isle Road, Caribou, ME 04736

List Number: 1500085

County: Aroostook

List Price: \$385,000

Status: Closed

Property Type: Commercial

Original List Price: \$385,000



General Information

Primary Use: General Commercial

Surveyed: No

Water Information

SqFt Finished Total +/-: 7,656

Leased Land: No

Lot Size: 5

Acres +/-: 5

Zoning: Commercial

Tax/Deed/Community Information

Book/Page/Deed: 5535/ 79/ All

Map/Block/Lot: 2/ / 51-A

Full Tax Amount/Year: \$4,029/ 2020

Tax ID: 1101PresqueIsleRoadCaribou04736

Property Features

Parking: Garage; Other Parking
Location: Other Location
Electric: Circuit Breakers
Sewer: Private Sewer; Septic Existing on Site
Water: Private; Well Existing on Site

Building Features:
Foundation Materials:
Exterior:
Heat System:
Heat Fuel:
Cooling:
Floors:

Loading Docks 1 - 4
Slab
Metal Clad
Hot Water
Oil
None
Concrete; Tile

Remarks

Remarks: Great location for business, high exposure and traffic count.

Listing/Agent/Office Information

Listing Office: Dobbs Realty 2544

Sold Information

Selling Office: Dobbs Realty 2544
Sold Terms/Other: /Not Applicable

Closed Date: 11/29/2021
Closed Price: \$350,000
Office Phone: 207-492-1300

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
Presque Isle, ME 04769
207-227-4501
207-769-2900
leighsmith@remax.net

Prepared by Leigh Smith on Friday, March 04, 2022 9:57 AM.

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Public Client Synopsis Report

60 Access Highway, Caribou, ME 04736

List Number: 1436755

County: Aroostook

List Price: \$170,000

Status: Closed

Property Type: Commercial

Original List Price: \$200,000



General Information

Primary Use: General Commercial

Year Built +/-: 1981

Surveyed: Yes

Road Frontage +/-: 266

Water Information

SqFt Finished Total +/-: 32,000

Leased Land: No

Lot Size Acres +/-: 5.57

Zoning: Commercial

Tax/Deed/Community Information

Book/Page/Deed: 4209/ 70/ All

Map/Block/Lot: 11/ / 4K

/ 2019

Tax ID: CARI-000011-000000-000004-K000000

Property Features

Parking: 21+ Spaces
Location: Near Shopping
Electric: Circuit Breakers; Three Phase
Commercial Bldg Information: Ceiling Height +/-: 129

Building Features: Loading Docks 1 - 4; Storage
Basement Info: Slab
Foundation Materials: Slab
Exterior: Other Exterior
Roof: Membrane
Cooling: None
Floors: Concrete

Remarks

Remarks: EXCELLENT OPPORTUNITY FOR INVESTORS!! Single Story Steel Frame Light Manufacturing Building resting on a Concrete Perimeter foundation with a concrete slab. 32,000 Total Square feet. Building has 5 sections with the center section consisting of a large manufacturing area. currently leasing to multiple tenants for storage, and office space. Endless Possibilities for this Building!!

Listing/Agent/Office Information

Listing Office: Progressive Realty 2675

Sold Information

Selling Office: Non MREIS Agency 7777

Sold Terms/Other: /Not Applicable

Closed Date: 06/19/2020

Closed Price: \$130,000

Office Phone:

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
Presque Isle, ME 04769
207-227-4501
207-769-2900
leighsmith@remax.net

Prepared by Leigh Smith on Friday, March 04, 2022 9:57 AM.

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Public Client Synopsis Report

232 Main Street, Fort Fairfield, ME 04742

List Number: 1492922

County: Aroostook

List Price: \$200,000

Status: Closed

Property Type: Commercial

Original List Price: \$200,000



General Information

Primary Use: Office
Year Built +/-: 1930
Surveyed: Unknown
Road Frontage +/-: 250

SqFt Finished Total +/-: 22,000
Leased Land: No
Lot Size Acres +/-: 0.89
Zoning: Commercial

Water Information

Water Frontage: Yes
Water Frontage Amt +/-: 250
Waterfront Owned +/-: 0
Waterfront Shared +/-: 0
Water Body: Aroostook River
Water View: Yes
Water Body Type: River

Tax/Deed/Community Information

Book/Page/Deed: 5426/ 32/ All
Map/Block/Lot: 28/ / 24
Full Tax Amount/Year: \$9,788/ 2020
Tax ID: FTFF-000028-000000-000024

Property Features

Utilities On: Yes
Parking: 11 - 20 Spaces; Garage; On Site; Paved
Location: Business District; Downtown; Near Airport
Electric: Circuit Breakers
Gas: No Gas
Sewer: Public Sewer
Water: Public
Commercial Bldg Information: Ceiling Height +/-: 9; Manufacturing SqFt: 0; Office SqFt +/-: 14,201; Total Units: 15; Warehouse SqFt: 0

Building Features: Elevator Passenger; Internet Access Available
Construction: Masonry
Basement Info: Partial
Foundation Materials: Poured Concrete
Exterior: Block
Roof: Composition
Heat System: Hot Water
Heat Fuel: Coal
Cooling: Central Air
Floors: Carpet; Tile
Accessibility Amenities: 32 - 36 Inch Doors; Level Entry

Remarks

Remarks: Office Space for Sale Multi tenant building (with leases) On site parking (paved) Open space for owner occupant Anchor tenant- credit union 14 suites 1 Executive apartment Multiple offices in each suite Several suites have kitchen/breakroom area Elevator New Roof, New AC compressor, updated interior lighting

Listing/Agent/Office Information

Listing Office: RE/MAX County 2089

Sold Information

Selling Office: First Choice Real Estate 1456
Sold Terms/Other: /Not Applicable

Closed Date: 11/02/2021
Closed Price: \$185,000
Office Phone: 207-532-4037

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
Presque Isle, ME 04769
207-227-4501
207-769-2900
leighsmith@remax.net

Prepared by Leigh Smith on Friday, March 04, 2022 3:23 PM.

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CITY OF CARIBOU, MAINE

Phone: (207) 493-5961
Fax: (207) 498-3954

Office of Tax Assessment & Code Enforcement

Municipal Building
25 High Street
Caribou, Me 04736

March 18, 2022

Cassidy Holdings LLC
Attn: Eric Cassidy
168 State Street
Presque Isle, Maine 04769

Re: Real Estate account # 3117

Dear Mr. Cassidy:

The Caribou Board of Assessors met regarding your request for partial abatement of your 2021 property taxes on Wednesday March 9, 2022, for the property located at 63 Sweden Street, Map 31 Lot 32. The Board of Assessors did not take any additional action on the abatement application which was denied at their meeting held on December 14, 2021. The reason for the no additional action on the abatement is given in the attached "Findings of Facts".

You have the right to appeal this decision to the County Commissioners within 60 days of the notice of decision in accordance with 36 MRSA §844. You may contact the County Commissioners at (207) 493-3318 or 144 Sweden Street, Suite 1, Caribou, ME 04736.

If you have any questions regarding this or any other valuation matter, please contact me at 493-3324 ext. 217 or pthompson@cariboumaine.org.

Sincerely,

Penny Thompson
City of Caribou

"THE MOST NORTHEASTERN CITY IN THE U.S."
Penny Thompson, RES, CMA-4 Assessor's Agent / City Manager
E-Mail: pthompson@cariboumaine.org

Based on the Board's review of the written information submitted by Eric Cassidy of Cassidy Holdings, LLC ("the Taxpayer") and the Board of Assessors determined as follows for the property located at 63 Sweden Street, Map 31 Lot 32, Account # 3117:

1. In accordance with the Maine Constitution and Maine State Law, taxpayers may seek an abatement for the following reasons: Substantial Overvaluation (ME Const. Art IX, §8), Unjust Discrimination (ME Const. Art IX, §8), Illegality, Error or Irregularity (36 MRSA §841(A)), or Poverty or Infirmary (36 MRSA §841(B)).
2. In accordance with 36 MRSA §502, the status of all taxpayers and of such taxable property is fixed as of the first day of each April. For the 2021 tax year, that date was April 1, 2021.
3. The date of commitment for the 2021 tax year was July 30, 2021. 36 MRSA §841 states that taxpayers may request abatement by written application within 185 days after the date that the tax was committed stating the grounds for an abatement. For the 2021 tax year, the deadline for written application for abatement is January 31, 2022.
4. The property identified as City of Caribou Map 31 Lot 32 (Acct # 3117) on April 1, 2021 was owned by Cassidy Holdings LLC.
5. The Application for Abatement of Property Taxes received in the tax assessment office on November 22, 2021 and is considered to be timely filed.
6. Request: City of Caribou Map 31 Lot 32 – that the building value be reduced by \$1,233,000 to \$150,000 for the 2021 tax year.

Grounds presented for requesting abatement:

"The property was purchased for \$50,000. This commercial property is vacant and produces zero income. As it sits currently it is not worth more than \$150,000. We have plans to improve the property and return it to its former value, however we request that the valuation be reduced to something within reason in the interim."

Additionally, a copy of the 2021 tax bill, and the settlement statement from the purchase were included.

7. In an email dated March 6, 2022 at 2:57PM, Mr. Cassidy attached a Broker Opinion of Value by Jane Towle and Leigh Smith of RE/MAX County. The estimated market value for this property, in the professional opinion of the preparers, is \$210,000 along with a statement from Mr. Cassidy:

"I would like to revise my abatement request to a value a \$210,000. I have attached a broker opinion of value as supporting documentation."

8. Penny Thompson presented a copy of the Broker Opinion of Value (see attachment A).
9. Penny Thompson presented a copy of the completed Application For Abatement of Property Taxes (see attachment B).
10. Penny Thompson presented a copy of the current tax information sheet (see attachment C). This was included to show the assessed value, billed amount and the status of the taxes which are currently unpaid.
11. Penny Thompson presented a copy of pages 176, 177, 178, 179, 184 and 185 from the 2019 MMA Municipal Assessment Manual (see attachment D). This was to give information about the abatement procedure. On page 184, the section title "Payment of

Taxes Prerequisite to Filing Appeal” was highlighted. This section details the tax payment requirements during the appeal process.

12. Penny Thompson presented a copy of photos taken during on a visit to the property in October 2019 (see attachment E). This was to give information about the property condition at the time of last inspection.
13. During the meeting, Eric Cassidy and Dana Cassidy were present. Mr. Dana Cassidy spoke about the Broker Opinion of Value and the comparable sales used to develop the opinion of value. Mr. Dana Cassidy spoke about the assessed value of the subject relative to the sales prices of comparable properties. Mr. Dana Cassidy also spoke about the many economic contributions made by him in Caribou.

The members of the Caribou Board of Assessors discussed the new arguments presented at the meeting.

Based on the foregoing, the Board of Assessors found that the taxpayer failed to prove that the assessed valuation of the property was manifestly wrong; additionally the taxpayer failed to provide evidence that the property was substantially overvalued or that the Assessor’s methodology necessarily resulted in unjust discrimination of the property at 63 Sweden Street in comparison to similarly situated properties; finally, the taxpayer failed to submit evidence that there “illegality, error or irregularity” in the assessment of the property.

There was no further action taken.

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7021 0350 0001 8332 0487

Certified Mail Fee
 \$ _____

Extra Services & Fees (check box, add fee as appropriate)

Return Receipt (hardcopy) \$ _____

Return Receipt (electronic) \$ _____

Certified Mail Restricted Delivery \$ _____

Adult Signature Required \$ _____

Adult Signature Restricted Delivery \$ _____

Postage
 \$ _____

Total Postage and Fees
 \$ _____

Sent To
 Cassidy Holdings LLC
 Street and Apt. No., or PO Box No.
 168 State Street
 City, State, ZIP+4®
 Presque Isle ME 04769

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
 Cassidy Holdings, LLC
 168 State Street
 Presque Isle ME 04769



9590 9402 5043 9092 9368 68

2. Article Number (Transfer from service label)
 7021 0350 0001 8332 0487

COMPLETE THIS SECTION ON DELIVERY

A. Signature
 X *Eric Cassidy* Agent Addressee

B. Received by (Printed Name) _____ C. Date of Delivery _____

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

3. Service Type

Adult Signature Priority Mail Express®

Adult Signature Restricted Delivery Registered Mail™

Certified Mail® Registered Mail Restricted Delivery

Certified Mail Restricted Delivery Return Receipt for Merchandise

Collect on Delivery Signature Confirmation™

Collect on Delivery Restricted Delivery Signature Confirmation Restricted Delivery

PS Form 3811, July 2015 PSN 7530-02-000-9053

Domestic Return Receipt

From: [Eric Cassidy](#)
To: [Penny Thompson](#)
Cc: [Dana Cassidy](#)
Subject: Re: 63 Sweden St Tax Sweden
Date: Thursday, March 24, 2022 8:52:57 PM

Your board can choose to work with their constituents as if they were human beings or they can rudely dismiss them without consideration and hide behind their far reaching municipal protections They clearly made their choice.

The bill and the value and not even close to being justifiable. I have no interest in investing into a community that is run this way.

Get [Outlook for iOS](#)

From: Penny Thompson <pthompson@cariboumaine.org>
Sent: Thursday, March 24, 2022 8:28:40 PM
To: Eric Cassidy <eric.cassidy@live.com>
Cc: Dana Cassidy <dccassidy@live.com>
Subject: RE: 63 Sweden St Tax Sweden

Hello again –

One of the issues here is that the tax was not paid as is required under state statute. This is something that would set a precedent if the Board of Assessors made an exception. Also, there was not any information presented by you about how the assessment compares to other buildings that are similarly situated.

Penny

From: Eric Cassidy <eric.cassidy@live.com>
Sent: Wednesday, March 23, 2022 1:08 PM
To: Penny Thompson <pthompson@cariboumaine.org>
Cc: Dana Cassidy <dccassidy@live.com>
Subject: Re: 63 Sweden St Tax Sweden

There were plans but after this experience, I will personally not be doing anything further in Caribou but I can't speak for my father.

Get [Outlook for iOS](#)

From: Penny Thompson <pthompson@cariboumaine.org>
Sent: Wednesday, March 23, 2022 1:06:00 PM
To: Eric Cassidy <eric.cassidy@live.com>
Cc: Dana Cassidy <dccassidy@live.com>
Subject: RE: 63 Sweden St Tax Sweden

Good afternoon –

I mailed the BOA decision to you last week.

They had voted in December to deny the abatement and did not take further action to reverse that decision.

Please now that someone can review the property for April 1, 2022. It sounds like there might be some change to the overall condition if there was a sprinkler malfunction.

Also, if there is a plan to put something in there that will create jobs, we could partner on an application for a Community Development Block Grant. The letter of intent for that are due in April but if you have an idea, we could talk about it.

Please let me know if you want to set up a review of the property for the 2022 tax year.

Penny

From: Eric Cassidy <eric.cassidy@live.com>
Sent: Sunday, March 6, 2022 2:57 PM
To: Penny Thompson <pthompson@cariboumaine.org>
Cc: Dana Cassidy <dccassidy@live.com>
Subject: 63 Sweden St Tax Sweden

I would like to revise my abatement request to a value a \$210,000. I have attached a broker opinion of value as supporting documentation.

Eric Cassidy, P.E.
Cassidy Structural Engineering, LLC
168 State St. Presque Isle, ME 04769
(207) 991-8073
eric.cassidy@live.com

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County of Aroostook

COMMISSIONERS' OFFICE

COUNTY ADMINISTRATOR

RYAN D. PELLETER



COUNTY COMMISSIONERS

PAUL J. ADAMS
HOULTON

NORMAN L. FOURNIER
WALLAGRASS

PAUL J. UNDERWOOD
PRESQUE ISLE

May 6, 2022

Penny Thompson
City of Caribou
25 High Street
Caribou, ME 04736

RE: Property Tax Abatement Request

Dear Ms. Thompson

We have received a property tax abatement request pursuant to 36 M.R.S.A. § 844 from Cassidy Holdings LLC regarding property located at 63 Sweden Street, Caribou, ME.

Please return the attached completed form with all of the information requested. After all information is received by both parties, we will notify you of the date and time of the hearing.

Thank you for your time and attention to this request.

Sincerely,

Ryan D. Pelletier
County Administrator

pc: Cassidy Holdings, LLC
Roger L. Huber, Esq. Farrelll, Rosenblatt & Russell

From: [Penny Thompson](#)
To: [Ryan D. Pelletier](#)
Subject: Appeal of Property Tax Abatement
Date: Monday, May 16, 2022 9:10:04 AM
Attachments: [6May22_Letter.pdf](#)
[CassidyAppeal_CountyCommissioners.pdf](#)
[RE_CASSIDYHOLDINGSLLC_3117.pdf](#)

Good morning Mr. Pelletier –

I have completed the form and it is attached along with the 2021 tax bill as requested.

Please let me know if you have any questions.

Penny Thompson
City Manager
City of Caribou Maine
(207) 493 – 5961 (direct line)
pthompson@cariboumaine.org

**COUNTY OF AROOSTOOK
NOTICE TO MUNICIPALITY RELATIVE TO
APPEAL OF PROPERTY TAX ABATEMENT**

DATE: _____

To The Municipality Of: Caribou

Property owner(s) Cassidy Holdings LLC has/have appealed to the Board of Aroostook County Commissioner seeking an abatement of the tax assessment of certain property owned by the aforementioned for the tax year(s) 2021. Before the Commissioners may schedule a hearing it is necessary that you answer all of the following questions and/or provide the information requested.

1. Please provide a copy of the tax bill that was sent to the property owner(s) for the year(s) in question. ✓

2. Please provide the date that property taxes were committed in your municipality for the year(s) in question. July 30, 2021

3. Did the municipal officers or assessors, prior to April 1st of the year(s) in question, give written notice to the property owner(s) to furnish true and perfect lists of all of the taxable property within your municipality?

____ YES X NO

If "YES", please provide a copy of the notice that was given and describe how such notice was given:

4. If the answer to Question 3 above was "YES" did the property owner(s) provide such lists?

____ YES ____ NO

5. Prior to this appeal, did the property owner(s) make written application to the municipal officers or assessors for an abatement for the year(s) in question?

X YES ____ NO

If "YES" please provide date: received November 22, 2021

6. If the answer to 5 above was "YES", did the municipal officers or assessors make a written decision on the application?

YES NO

If your answer is "YES", when was the decision given to the property owner(s)?

Date: mailed via certified mail on December 24, 2021
returned unclaimed then re-mailed by first class mail
(± January 25, 2022) ; after the March 9, 2022 meeting, mailed via

7. Location of Property: 63 Sweden Street ~ Caribou

certified mail
March 19, 2022
Return Receipt
card returned
signed / no date

8. Has your municipality adopted a Board of Assessment Review?

YES NO

Please note that should you be dissatisfied with the decision of the County Commissioners you may have a right of further appeal to the Superior Court. In some cases, however, the Superior Court has rejected such appeals because there was no stenographic record of the hearing before the Commissioners.

The County Commissioners do not provide such a record; however, they will arrange for an independent reporter to be present at the hearing at a cost of \$300. Should either party wish to appeal the Commissioner's decision, a written transcript of the hearing will be provided at cost. The above charges may be divided between the parties if both wish a record to be made.

IN LIGHT OF THE FOREGOING, DO YOU WANT A STENOGRAPHIC REPORTER TO BE PRESENT AT THE HEARING BEFORE THE COUNTY COMMISSIONERS?

YES NO

Please return this form in the enclosed envelope as soon as possible.

Romy Thompson

DATE: May 14, 2022

Signature of Municipal Official

Caribou

25 High Street ~ Caribou 04736

City/Town

City/Town Mailing Address



CITY OF CARIBOU
25 HIGH ST
CARIBOU, ME 04736-2719
(207) 493-3324
www.cariboumaine.org



2021 REAL ESTATE TAX BILL

CURRENT BILLING INFORMATION

LAND VALUE	\$19,100.00
BUILDING VALUE	\$1,363,900.00
TOTAL: LAND & BLDG	\$1,383,000.00
TOTAL PER. PROPERTY	\$0.00
HOMESTEAD EXEMPTION	\$0.00
OTHER EXEMPTION	\$0.00
NET ASSESSMENT	\$1,383,000.0
TOTAL TAX	\$32,569.65
LESS PAID TO DATE	\$0.00
TOTAL DUE	\$32,569.65

THIS IS THE ONLY BILL
 YOU WILL RECEIVE

S101328 P0 - 1of1 - M3

1228 CASSIDY HOLDINGS LLC
 168 STATE ST
 PRESQUE ISLE, ME 04769-2605

ACCOUNT: 003117 RE
MIL RATE: 23.55
LOCATION: 63 SWEDEN STREET
BOOK/PAGE: B6005P245 04/27/2020

ACREAGE: 0.30
MAP/LOT: 031-032

AMOUNT DUE: \$32,569.65

TAXPAYER'S NOTICE

INTEREST AT 6% PER ANNUM BEGINS 10/01/2021

As per state law, the ownership and valuation of all real and personal property subject to taxation shall be fixed as of April 1st. For this tax bill, that date is April 1, 2021. If you have sold your real estate since April 1, 2021, it is your obligation to forward this bill to the current property owner. FAILURE TO FORWARD THIS BILL MAY RESULT IN A LIEN BEING PLACED AGAINST YOUR NAME. If you have an escrow account, please forward a copy to your mortgage holder prior to the due date.

INFORMATION

This bill is for the current tax year, January 1, 2021 to December 31, 2021. Past due amounts are not included. After eight (8) months and no later than one (1) year from the date of commitment, a lien will be placed on all real estate for which taxes remain unpaid. Effective June 30, 2021, the City of Caribou has no bonded indebtedness.
 AS A RESULT OF THE MONEY OUR MUNICIPALITY RECEIVES FROM THE STATE LEGISLATURE THROUGH THE STATE MUNICIPAL REVENUE SHARING PROGRAM, HOMESTEAD EXEMPTION AND BETE REIMBURSEMENT, AND STATE AID TO EDUCATION, YOUR PROPERTY TAX BILL HAS ALREADY BEEN REDUCED BY 62.6%.

CURRENT BILLING DISTRIBUTION

COUNTY	1.65 mil	\$2,279.88	7.0%
SCHOOL	10.83 mil	\$14,982.04	46.0%
MUNICIPAL	11.07 mil	\$15,307.74	47.0%
TOTAL		\$32,569.65	100%

REMITTANCE INSTRUCTIONS

For your convenience, taxes may be paid by mail. Please make checks or money orders payable to **CITY OF CARIBOU** and mail to:
TAX COLLECTOR
CITY OF CARIBOU
25 HIGH ST
CARIBOU, ME 04736-2719
 If you would like a receipt, please send a self-addressed stamped envelope



You may pay by credit card at the office, by phone at 1-800-272-9829, or by visiting www.officialpayments.com. Use Jurisdiction Code 2915. There will be a convenience fee charged for this service.



LAST DAY TO PAY BEFORE INTEREST BEGINS IS 9/30/2021

NOTE: The city office will close at 1:00 PM on Thursday, 12-30-2021 and will be closed on Friday, 12-31-2021 for New Years Day, per the State of Maine 2021 holiday schedule.

TAX COLLECTOR, CITY OF CARIBOU, 25 HIGH ST, CARIBOU, ME 04736-2719

2021 REAL ESTATE TAX BILL
 ACCOUNT: 003117 RE
 NAME: CASSIDY HOLDINGS LLC
 MAP/LOT: 031-032
 LOCATION: 63 SWEDEN STREET



INTEREST BEGINS ON 10/01/2021

DUE DATE	AMOUNT DUE	AMOUNT PAID
08/13/2021	\$32,569.65	

76

PLEASE REMIT THIS PORTION WITH YOUR PAYMENT

STATE OF MAINE
AROOSTOOK, ss.

SUPERIOR COURT
CIVIL ACTION
Docket No. AP-2022-_____

CASSIDY HOLINGS, LLC,)
)
)
Plaintiff,)
)
AROOSTOOK COUNTY)
COMMISSIONERS,)
)
Defendant.)

RETURN OF SERVICE

On the 29th day of June, 2022, I made service of the **COMPLAINT PURSUANT TO RULE 80B OF THE MAINE RULES OF CIVIL PROCEDURE** upon **PENNY THOMPSON, CARIBOU CITY MANAGER** at the following address:
25 High St. Caribou Me 04736.

By delivering a copy in hand.

_____ By leaving copies at the individual's dwelling house or usual place of abode with a person of suitable age or discretion who resided therein and whose name is _____.

_____ By delivering a copy to an agent authorized to receive service of process and whose name is _____, at _____.

_____ By [describe other manner of service]: _____.

DATED: 06-29-2022


Signature of Person Making Service

Deputy Sheriff
Title

STATE OF MAINE
AROOSTOOK, ss.

SUPERIOR COURT
CIVIL ACTION
Docket No. AP-2022-_____

CASSIDY HOLINGS, LLC, a Maine)
Limited Liability Company with a)
place of business in Presque Isle, Maine,)

Plaintiff,)

v.)

AROOSTOOK COUNTY)
COMMISSIONERS, a governmental entity)
located in Aroostook County, Maine.)

Defendant,)

and)

CITY OF CARIBOU, MAINE,)
a Maine municipal entity located in)
Caribou, Aroostook County, Maine,)

Party-in-Interest.)

**COMPLAINT PURSUANT TO
RULE 80B OF THE MAINE
RULES OF CIVIL PROCEDURE**

NOW COMES Plaintiff Cassidy Holdings, LLC, by and through the undersigned
counsel, and complains against Defendant Aroostook County Commissioners as follows:

1. Cassidy Holdings, LLC is a Maine limited liability company with a place of business in Presque Isle, Aroostook County, Maine.
2. Aroostook County Commissioners is an administrative body located in Aroostook County and organized under the law of the State of Maine.
3. City of Caribou is a Maine municipal corporation located in Caribou, Aroostook County, State of Maine.
4. At all times relevant, Plaintiff owned property located at 63 Sweden Street, Caribou, Aroostook County, State of Maine, identified as Lot No. 32 on the City of Caribou Tax

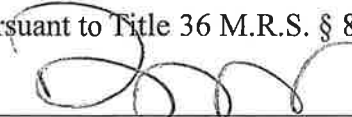
Assessor's Map No. 31 and further described in Southern Aroostook County Registry of Deeds Book 6005 Page 245 (hereinafter the "Property").

5. The Property is nonresidential property having an equalized municipal valuation of \$1,000,000 or greater.
6. For the tax year of 2021, the City of Caribou assessed the Property at \$1,388,000.
7. The fair market value of the Property is \$210,000.
8. On November 22, 2021, Plaintiff filed a timely Application for Abatement of Property Taxes with the City of Caribou Board of Assessors for the 2021 tax year pursuant to Title 36 M.R.S. § 841.
9. The City of Caribou Board of Assessors denied Plaintiff's Application for Abatement of Property Taxes on March 18, 2022. (Exhibit A).
10. In its denial letter, the City of Caribou Board of Assessors advised Plaintiff that the denial was appealable to the Aroostook County Commissioners. (Exhibit A).
11. Plaintiff timely appealed the Board of Assessor's denial to the Aroostook County Commissioners pursuant to Title 36 M.R.S.A § 844 on May 5, 2022. (Exhibit B).
12. Title 36 M.R.S. § 844 provides that appeals involving valuations of nonresidential property having an equalized municipal valuation of \$1,000,000 or greater may be taken to either the State Board of Property Tax Review or to the applicable County Commissioners.
13. Title 36 M.R.S. § 844(1) specifically states that "[e]xcept when the municipality or primary assessing area has adopted a board of assessment review, if the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply to the county commissioners []." Title 36 M.R.S. § 844(1)

14. Title 36 M.R.S. § 844(2) states “[n]otwithstanding subsection 1, the applicant *may* appeal the decision of the assessors or the municipal officers on a request for abatement with respect to nonresidential property or properties having an equalized municipal valuation of \$1,000,000 or greater, either separately or in the aggregate, to the State Board of Property Tax Review [.]” Title 36 M.R.S. § 844(2) (emphasis added).
15. On June 15, 2022, the Aroostook County Administrator notified Plaintiff via email that the Aroostook County Commissioners voted to deny Plaintiff’s application for abatement due to lack of jurisdiction, finding that appeals for nonresidential property in excess of \$1,000,000 can only be taken to the State Board of Property Tax Review. (Exhibit C).
16. The deadline for Plaintiff to appeal the City of Caribou’s denial of Plaintiff’s abatement request to the Board of Property Tax review expired prior to the County Administrator’s notification. 36 M.R.S.A. § 844(2).
17. The Aroostook County Commissioners erred as a matter of law in denying Plaintiff’s appeal for lack of jurisdiction.
18. This action is brought pursuant to Rule 80B of the Maine Rules of Civil Procedure.

WHEREFORE, Plaintiff respectfully requests this Court find that the Aroostook County Commissioners erred as a matter of law in denying Plaintiff’s appeal for lack of jurisdiction and remand this matter back to the County Commissioners with instructions to hear Plaintiff’s appeal of the City of Caribou Board of Assessors pursuant to Title 36 M.R.S. § 844.

Dated:



Roger L. Huber, Esq. (Bar Reg. No. 7308
FARRELL, ROSENBLATT & RUSSELL
P.O. Box 738
Bangor, Maine 04402-0738
(207) 990-3314
Attorneys for Plaintiff Cassidy Holdings, LLC

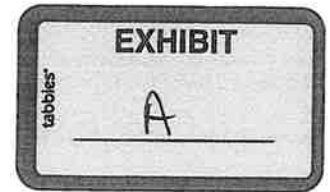


CITY OF CARIBOU, MAINE

Phone: (207) 493-5961
Fax: (207) 498-3954

Office of Tax Assessment & Code Enforcement

Municipal Building
25 High Street
Caribou, Me 04736



March 18, 2022

Cassidy Holdings LLC
Attn: Eric Cassidy
168 State Street
Presque Isle, Maine 04769

Re: Real Estate account # 3117

Dear Mr. Cassidy:

The Caribou Board of Assessors met regarding your request for partial abatement of your 2021 property taxes on Wednesday March 9, 2022, for the property located at 63 Sweden Street, Map 31 Lot 32. The Board of Assessors did not take any additional action on the abatement application which was denied at their meeting held on December 14, 2021. The reason for the no additional action on the abatement is given in the attached "Findings of Facts".

You have the right to appeal this decision to the County Commissioners within 60 days of the notice of decision in accordance with 36 MRSA §844. You may contact the County Commissioners at (207) 493-3318 or 144 Sweden Street, Suite 1, Caribou, ME 04736.

If you have any questions regarding this or any other valuation matter, please contact me at 493-3324 ext. 217 or pthompson@cariboumaine.org.

Sincerely;

Penny Thompson
City of Caribou

"THE MOST NORTHEASTERN CITY IN THE U.S."
Penny Thompson, RES, CMA-4 Assessor's Agent / City Manager
E-Mail: pthompson@cariboumaine.org

Based on the Board's review of the written information submitted by Eric Cassidy of Cassidy Holdings, LLC ("the Taxpayer") and the Board of Assessors determined as follows for the property located at 63 Sweden Street, Map 31 Lot 32, Account # 3117:

1. In accordance with the Maine Constitution and Maine State Law, taxpayers may seek an abatement for the following reasons: Substantial Overvaluation (ME Const. Art IX, §8), Unjust Discrimination (ME Const. Art IX, §8), Illegality, Error or Irregularity (36 MRSA §841(A)), or Poverty or Infirmity (36 MRSA §841(B)).
2. In accordance with 36 MRSA §502, the status of all taxpayers and of such taxable property is fixed as of the first day of each April. For the 2021 tax year, that date was April 1, 2021.
3. The date of commitment for the 2021 tax year was July 30, 2021. 36 MRSA §841 states that taxpayers may request abatement by written application within 185 days after the date that the tax was committed stating the grounds for an abatement. For the 2021 tax year, the deadline for written application for abatement is January 31, 2022.
4. The property identified as City of Caribou Map 31 Lot 32 (Acct # 3117) on April 1, 2021 was owned by Cassidy Holdings LLC.
5. The Application for Abatement of Property Taxes received in the tax assessment office on November 22, 2021 and is considered to be timely filed.
6. Request: City of Caribou Map 31 Lot 32 – that the building value be reduced by \$1,233,000 to \$150,000 for the 2021 tax year.
Grounds presented for requesting abatement:
"The property was purchased for \$50,000. This commercial property is vacant and produces zero income. As it sits currently it is not worth more than \$150,000. We have plans to improve the property and return it to its former value, however we request that the valuation be reduced to something within reason in the interim."
Additionally, a copy of the 2021 tax bill, and the settlement statement from the purchase were included.
7. In an email dated March 6, 2022 at 2:57PM, Mr. Cassidy attached a Broker Opinion of Value by Jane Towle and Leigh Smith of RE/MAX County. The estimated market value for this property, in the professional opinion of the preparers, is \$210,000 along with a statement from Mr. Cassidy:
"I would like to revise my abatement request to a value a \$210,000. I have attached a broker opinion of value as supporting documentation."
8. Penny Thompson presented a copy of the Broker Opinion of Value (see attachment A).
9. Penny Thompson presented a copy of the completed Application For Abatement of Property Taxes (see attachment B).
10. Penny Thompson presented a copy of the current tax information sheet (see attachment C). This was included to show the assessed value, billed amount and the status of the taxes which are currently unpaid.
11. Penny Thompson presented a copy of pages 176, 177, 178, 179, 184 and 185 from the 2019 MMA Municipal Assessment Manual (see attachment D). This was to give information about the abatement procedure. On page 184, the section title "Payment of

Taxes Prerequisite to Filing Appeal” was highlighted. This section details the tax payment requirements during the appeal process.

12. Penny Thompson presented a copy of photos taken during on a visit to the property in October 2019 (see attachment E). This was to give information about the property condition at the time of last inspection.
13. During the meeting, Eric Cassidy and Dana Cassidy were present. Mr. Dana Cassidy spoke about the Broker Opinion of Value and the comparable sales used to develop the opinion of value. Mr. Dana Cassidy spoke about the assessed value of the subject relative to the sales prices of comparable properties. Mr. Dana Cassidy also spoke about the many economic contributions made by him in Caribou.

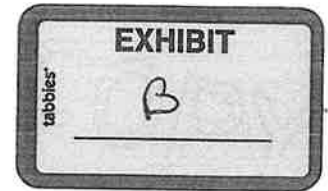
The members of the Caribou Board of Assessors discussed the new arguments presented at the meeting.

Based on the foregoing, the Board of Assessors found that the taxpayer failed to prove that the assessed valuation of the property was manifestly wrong; additionally the taxpayer failed to provide evidence that the property was substantially overvalued or that the Assessor’s methodology necessarily resulted in unjust discrimination of the property at 63 Sweden Street in comparison to similarly situated properties; finally, the taxpayer failed to submit evidence that there “illegality, error or irregularity” in the assessment of the property.

There was no further action taken.

FARRELL, ROSENBLATT & RUSSELL

**ATTORNEYS AT LAW
61 MAIN STREET
P.O. BOX 738
BANGOR, MAINE 04402-0738**



**ANGELA M. FARRELL
NATHANIEL M. ROSENBLATT
JON A. HADDOW
GREGORY P. DORR
ROGER L. HUBER
ERIK T. CROCKER
BARRY A. COHEN**

**THOMAS A. RUSSELL (Retired)
STUART M. COHEN (Retired)**

**TELEPHONE (207) 890-3314
TELECOPIER (207) 941-0239**

May 5, 2022

Ryan Pelletier, County Administrator
Aroostook County Commissioner's Office
144 Sweden Street, Suite 1
Caribou, Maine 04736

(VIA EMAIL Ryan@aroostook.me.us and U.S. REGULAR MAIL)

Re: Cassidy, Dana and Cassidy Holdings, LLC – Property Tax Abatement Appeal

Dear Mr. Pelletier:

Cassidy Holdings, LLC hereby appeals to the Aroostook County Commissioners, pursuant to Title 36 M.R.S. § 844, from a decision of the City of Caribou Board of Assessors, dated March 9, 2022, denying Cassidy Holdings, LLC's request for a partial abatement of its 2021 taxes for the property located at 63 Sweden Street in Caribou. The property is identified on the City of Caribou's tax maps as Lot No. 32 on Map No. 31. The Board of Assessors having issued its decision on March 9, 2022, the appeal deadline is May 8, 2022. Thus, this appeal is timely. For your reference, I have enclosed a copy of the decision appealed from.

Based on our discussion this morning, I understand that this letter is sufficient to perfect an appeal to the Aroostook County Commissioners. I also understand that you will send me and the City of Caribou a request for information and, once provided, share that with the County Commissioners. The County Commissioners will set a hearing date and, once set, you will notify us of that date and provide us with a schedule for submitting evidence and legal argument.

If the parties reach an agreement at any point during the process, we will be certain to let you know immediately. I very much look forward to working with you and the County Commissioners on this matter. Please let me know if you have any questions.

Very truly yours,

FARRELL, ROSENBLATT & RUSSELL

A handwritten signature in black ink, appearing to read "Roger L. Huber".

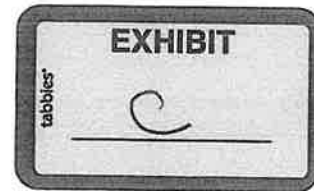
Roger L. Huber

Enclosure

cc: Cassidy Holdings, LLC
Penny Thompson, Caribou City Manager

Roger L Huber

From: Ryan D. Pelletier <ryan@aroostook.me.us>
Sent: Wednesday, June 15, 2022 8:57 AM
To: Roger Huber; Penny Thompson
Subject: Cassidy Holdings LLC V. City of Caribou



Dear Attorney Huber and City Manager Thompson:

Thank you for submitting the necessary paperwork for the above captioned matter. The County Commissioners met yesterday and reviewed the materials along with a legal opinion from the County's attorney. The following motion was made and entered into the public record of the meeting:

A motion was made by Norman Fournier and seconded by Paul Underwood to decline hearing the abatement request and to notify the appellant and respondents that they may appeal the decision to Superior Court as outlined under Rule 80B. Vote passed unanimously.

If you have any questions, feel free to reach out.

Thank you.

Ryan

Ryan D. Pelletier, County Administrator
County of Aroostook
144 Sweden Street, Suite 101
Caribou, ME 04736

(P) 207-493-3318

(C) 207-551-0411

ryan@aroostook.me.us

The County of Aroostook is subject to Maine Statutes relating to public records. Email sent or received by County employees are subject to these laws. Unless otherwise exempted from the public records law, senders and receivers of County email should presume that the email is subject to release upon request.

MAINE JUDICIAL BRANCH

This summary sheet and the information it contains do not replace or supplement the filing and service of pleadings or other papers as required by the Maine Rules or by law. This form is required for the Clerk of Court to initiate or update the civil docket. The information on this summary sheet is subject to the requirements of M. R. Civ. P. 11.

I. COUNTY OF FILING OR DISTRICT COURT JURISDICTION ("X" the appropriate box and enter the County or location)

- Superior Court County: Aroostook
- District Court Location (city/town): _____

Initial Complaint: A complaint filed as an original proceeding. A filing fee is required.

Third-Party Complaint: An original defendant's action against a third party that was not part of the original proceeding. A filing fee is required.

Cross-Claim: An original defendant's claim against another original defendant. No additional fee is required.

Counterclaim: An original defendant's claim against an opposing party. No additional fee is required.

Reinstated or Reopened Case: Money Judgment Disclosures or post-judgment motions.

II. NATURE OF THE FILING

- Initial Complaint
- Third-Party Complaint
- Cross-Claim or Counterclaim
- Reinstated or Reopened case

Docket No.: _____
If filing a second or subsequent Money Judgment Disclosure, give the docket number of the first disclosure.)

III. REAL ESTATE OR TITLE TO REAL ESTATE IS INVOLVED

IV. MOST DEFINITIVE NATURE OF ACTION

("X" in ONE box. If the case fits more than one nature of action, select the one that best describes the cause of action.)

GENERAL CIVIL

Constitutional/Civil Rights

- Constitutional/Civil Rights

Contract

- Debt Collection brought by a debt collector as defined by 32 M.R.S. § 11002 (*Contract Case Cover Sheet (CV-261) must be attached*)
- Other Contract (*Contract Case Cover Sheet (CV-261) must be attached*)

Declaratory/Equitable Relief

- Declaratory Judgment
- General Injunctive Relief
- Other Equitable Relief

Non-Personal Injury Torts

- Auto Negligence
- Libel/Defamation
- Other Negligence
- Other Non-Personal Injury Tort

Personal Injury Torts

- Assault/Battery
- Auto Negligence
- Domestic Tort
- Medical Malpractice
- Other Negligence
- Other Personal Injury Tort
- Product Liability
- Property Negligence

Statutory Actions

- Freedom of Access
- Other Statutory Action
- Unfair Trade Practice

Miscellaneous Civil

- Administrative Warrant
- Appointment of Receiver
- Arbitration Awards
- Common Law Habeas Corpus
- Drug Forfeiture
- Foreign Deposition
- Foreign Judgments
- HIV Testing
- Land Use Enforcement (80K)
- Minor Settlements
- Other Civil
- Other Forfeiture/Property Libel
- Pre-Action Discovery
- Prisoners Transfers
- Shareholders' Derivative Action

APPEALS (ADR EXEMPT)

- Administrative Agency (80C)
- Governmental Body (80B)
- Other Appeal

REAL ESTATE

Foreclosures

- Foreclosure (ADR exempt)
- Foreclosure (Diversion eligible)
- Foreclosure (Other)

Title Actions

- Boundary
- Easement
- Eminent Domain
- Quiet Title

Miscellaneous Real Estate

- Abandoned Road
- Adverse Possession
- Equitable Remedy
- Mechanics Lien
- Nuisance
- Other Real Estate
- Partition
- Trespass

CHILD PROTECTIVE CUSTODY

- Non-DHHS Protective Custody

SPECIAL ACTIONS

- Money Judgment Disclosure.

ADA Notice: The Maine Judicial Branch complies with the Americans with Disabilities Act (ADA). If you need a reasonable accommodation contact the Court Access Coordinator, accessibility@courts.maine.gov, or a court clerk.

Language Services: For language assistance and interpreters, contact a court clerk or interpreters@courts.maine.gov.

MAINE JUDICIAL BRANCH

V. M.R. Civ. P. 16B ALTERNATIVE DISPUTE RESOLUTION (ADR)

[X] I certify that pursuant to M.R. Civ. P. 16B(b), this case is exempt from a required ADR process because ("X" one box below):

[X] It falls within an exemption listed above (it is an appeal or an action for non-payment of a note in a secured transaction).

[] The plaintiff or defendant is incarcerated in a local, state, or federal facility.

[] The parties have participated in a statutory pre-litigation screening panel process with (name of panel chair) _____ that concluded on (date of panel finding - mm/dd/yyyy) _____.

[] The parties have participated in a formal ADR process with (name of neutral) _____ on (date - mm/dd/yyyy) _____.

[] The plaintiff's likely damages will not exceed \$30,000, and the plaintiff requests an exemption.

[] The action does not include ADR pursuant to M.R. Civ. P. 16(a)(1).

[] There is other good cause for an exemption and the plaintiff has filed a motion for exemption.

VI. PARTY AND ATTORNEY CONTACT INFORMATION

If you need additional space, list additional parties on an attachment and note "see attachment" in the appropriate section.

Please note: If a party is a government agency, use the full agency name or the standard abbreviation. If the party is an official within a government agency, identify the agency first and then the official, giving both name and title.

(a) PLAINTIFF(S)

("X" the box below to indicate the party type associated with the filing)

[X] Plaintiff(s)

[] Third-Party Plaintiff(s)

[] Counterclaim Plaintiff(s)

[] Cross-Claim Plaintiff(s)

Is the plaintiff a prisoner in a local, state, or federal facility? [] Yes [X] No

Name (first, middle initial, last): Cassidy Holdings, LLC

Mailing address (include county): 63 Sweden Street

Cariboou, Maine 04736

Telephone: 207-4933311

Email: dccassidy@live.com

Name (first, middle initial, last):

Mailing address (include county):

Telephone:

Email:

(b) ATTORNEY(S) FOR PLAINTIFF(S)

If there are multiple attorneys, indicate the lead attorney. If all counsel do not represent ALL plaintiffs, specify which plaintiff(s) the listed attorney(s) represents.

Name and bar number: Roger L. Huber - BRN 7308

Firm name: Farrell, Rosenblatt & Russell

Mailing Address: P.O. Box 738

Bangor, Maine 04402-0738

Telephone: 207-990-3314

Email: rlh@frrlegal.com

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Language Services: For language assistance and interpreters, contact a court clerk or interpreters@courts.maine.gov.

MAINE JUDICIAL BRANCH

Name and bar number: _____
 Firm name: _____
 Mailing Address: _____
 Telephone: _____
 Email: _____

(c) DEFENDANT(S)

("X" the box below to indicate the party type associated with the filing)

- Defendant(s)
- Third-Party Defendant(s)
- Counterclaim Defendant(s)
- Cross-Claim Defendant(s)

Is the defendant a prisoner in a local, state, or federal facility? Yes No

Name (first, middle initial, last): Aroostook County Commissioners
 Mailing address (include county): c/o Ryan D. Pelletier, County Administrator
144 Sweden Street, Suite 1, Caribou, Maine 04736
 Telephone: 207 - 493-3318
 Email: ryan@aroostook.me.us

Name (first, middle initial, last): _____
 Mailing address (include county): _____
 Telephone: _____
 Email: _____

(d) ATTORNEY(S) FOR DEFENDANT(S)

If there are multiple attorneys, indicate the lead attorney. *If all counsel do not represent ALL defendants, specify which defendant(s) the listed attorney(s) represents.*

Name and bar number: Unknown
 Firm name: _____
 Mailing Address: _____
 Telephone: _____
 Email: _____

Name and bar number: _____
 Firm name: _____
 Mailing Address: _____
 Telephone: _____
 Email: _____

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Language Services: For language assistance and interpreters, contact a court clerk or interpreters@courts.maine.gov.

MAINE JUDICIAL BRANCH

(e) PARTIES IN INTEREST

Name (first, middle initial, last): City of Caribou, Maine
Mailing address (include county): c/o Penny Thompson, City Manager
25 High Street, Caribou, Maine 04736
Telephone: 207-493-5961
Email: pthompson@cariboumaine.org

Name (first, middle initial, last):
Mailing address (include county):
Telephone:
Email:

(f) ATTORNEY(S)

If there are multiple attorneys, indicate the lead attorney. If all counsel do not represent ALL parties in interest, specify which parties in interest the listed attorney(s) represents.

Name and bar number: Unknown
Firm name:
Mailing Address:
Telephone:
Email:

Name and bar number:
Firm name:
Mailing Address:
Telephone:
Email:

VII. RELATED CASE(S) IF ANY

Case name: N/A
Docket Number:
Assigned Judge/Justice:

Date (mm/dd/yyyy): 0624/2022

[Handwritten Signature]
Signature of Plaintiff or Lead Attorney of Record

Roger L. Huber
Printed Name of Plaintiff or Attorney

ADA Notice: The Maine Judicial Branch complies with the Americans with Disabilities Act (ADA). If you need a reasonable accommodation contact the Court Access Coordinator, accessibility@courts.maine.gov, or a court clerk.
Language Services: For language assistance and interpreters, contact a court clerk or interpreters@courts.maine.gov.

Complete the caption that applies to your case:

Cassidy Holdings, LLC Plaintiff/Petitioner

V.
Aroostook County Commissioners Defendant/Respondent
City of Caribou, Maine Other Party

"X" the court for filing:

Superior Court District Court
 Unified Criminal Docket
 Supreme Judicial Court

County: Aroostook
Location (Town): Caribou
Docket No.:

OR

IN RE: _____

NOTICE REGARDING ELECTRONIC SERVICE

NOTICE TO PARTIES: All parties who are represented by an attorney are subject to the requirements of Electronic Service under Rule 5 of the Maine Rules of Civil Procedure, and Rule 49(d) of the Maine Rules of Unified Criminal Procedure.

OPT IN: If you do not have an attorney, papers that must be served on you by other parties in this case will be sent to you through the regular mail to your address of record. But you have a choice to allow other parties to serve you by sending documents electronically to your designated email address.

PLEASE NOTE: Any electronic service that you opt into applies only to papers served on you by other parties. It does not apply to documents that are sent to you by the court or documents that you file with the court. Even if you opt in to allow service by email, you can only send documents to the other parties by email if (1) they also opt in by completing this form, and (2) you can scan and create .pdf files of documents.

If you choose not to opt in, you do not need to do anything. If you would like to receive papers electronically, you must meet the requirements set forth below. Check the appropriate box(es), sign, and mail or email the form to all other parties in the case. Do not file this form with the Court.

Electronic Receipt: I choose to OPT IN to allow other parties to email me documents in this case. I have reviewed and meet all of the following electronic receipt requirements:

- I have a trusted email account and I have daily access to this account;
- I understand that I will receive time-sensitive documents through this email address including documents that may require me to take action in this case;
- This email account has available electronic storage of at least 1 gigabyte;
- This email account accepts emails with attachments of up to 10 megabytes; and
- I will be able to maintain this email account throughout this case.

Date (mm/dd/yyyy): _____



Signature of Self-Represented Party
(You do not have to print and sign this form. Typing your name above after /s/ will be accepted as an electronic signature.)

Print name: _____

Print email address: _____

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From: [Roger L Huber](#)
To: ["Peter Marchesi"](#)
Cc: ["Cassandra Shaffer"](#); ["Julie Farr"](#)
Subject: RE: Cassidy Holdings, LLC v. Aroostook County Commissioners
Date: Tuesday, July 26, 2022 11:37:55 AM
Attachments: [DOC072622.pdf](#)

Attorney Marchesi,

Consider away, my continued involvement in this matter is entirely appropriate. I'm confident there have been no violations of the Rules of Professional Responsibility and I find your suggestion otherwise somewhat offensive.

There was no inadvertence in the disclosure of the memorandum. Ryan advised both parties that the Commissioners voted to deny jurisdiction after having reviewed a legal opinion from the County's attorney. I asked Ryan if he would provide me with the legal opinion and he sent it to me, no questions asked. I asked for one thing and he provided me one thing. No inadvertence. No mix up. No confusion. Furthermore, there is no indication that the memorandum was intended as an attorney-client privileged communication. Certainly nothing on the face of the memorandum or in the body of the memorandum so indicates. Also, the memorandum was "reviewed" at a public hearing, not in executive session, (a hearing, frankly, the parties should have been notified of and allowed to participate in) and specifically referenced in the Commissioners' minutes. No, I'm very confident this not an "attorney-client privileged communication" and, even if it was, the County waived that privilege when Ryan willingly sent it to me. A copy of my simple, clear exchange with Ryan is attached.

Your memorandum was reviewed at the County Commissioners' public hearing on this matter and is referenced in the minutes as providing a basis for their decision. It must be included in the record on appeal.

Happy to chat further.

Best,

Roger

Roger L. Huber, Esq.
Farrell, Rosenblatt & Russell
61 Main Street - Suite 1
P.O. Box 738
Bangor, Maine 04402-0738
Tel: (207) 990-3314
Fax: (207) 941-0239
rlh@firlegal.com

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contents of this e-mail to anyone. Thank you.

-----Original Message-----

From: Peter Marchesi <peter@wheelerlegal.com>

Sent: Tuesday, July 26, 2022 3:18 AM

To: Roger L Huber <rlh@frrlegal.com>

Cc: Cassandra Shaffer <cshaffer@wheelerlegal.com>; Julie Farr <juliedfarr@gmail.com>

Subject: Re: Cassidy Holdings, LLC v. Aroostook County Commissioners

Attorney Huber,

The inclusion of a confidential memorandum from me to my client in materials provided to you in response to and FOAA request was inadvertent. I was somewhat surprised that this was not evident to you. In any event, under the rules of professional responsibility this document should be returned immediately and will not be included in the record. Additionally, I will need to consider whether the fact that you apparently read this document and did not return it creates any issues in terms of your continued involvement in this matter. I'd be happy to discuss this with you once I've had the opportunity to look a bit more closely at the applicable rules.

Thank you,

Pete Marchesi

> On Jul 25, 2022, at 11:29 AM, Roger L Huber <rlh@frrlegal.com> wrote:

>

> Cassandra,

>

> Thank you for forwarding along the proposed record. The only additional item we would ask that you please include is the memorandum from Peter Marchesi to Ryan Pelletier, dated May 2, 2022, which is specifically referenced in the Commissioner's minutes of its June 14th meeting. A copy of that memorandum is attached.

>

> Thanks again.

>

> Best,

>

> Roger

>

> Roger L. Huber, Esq.

> Farrell, Rosenblatt & Russell

> 61 Main Street - Suite 1

> P.O. Box 738

> Bangor, Maine 04402-0738

> Tel: (207) 990-3314

> Fax: (207) 941-0239

> rlh@frrlegal.com

>

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>
>
>

> -----Original Message-----

> From: Cassandra Shaffer <cshaffer@wheelerlegal.com>

> Sent: Tuesday, July 19, 2022 11:44 AM

> To: rlh@frrlegal.com

> Cc: peter@wheelerlegal.com; 'Julie Farr' <juliefarr@gmail.com>

> Subject: Cassidy Holdings, LLC v. Aroostook County Commissioners

>

> Attorney Huber,

> I believe that based on 5 M.R.S. sec. 11005 the County has to prepare

> the record in this matter. I am attaching the documents we propose to

> include in the record. Please let me know if you want to include

> additional documents.

> Cassandra

>

> Cassandra Shaffer

> Wheeler & Arey, P.A.

> 27 Temple Street

> Waterville, ME 04901

> (207)660-9201

>

>

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>

> <Memorandum from Peter Marchesi, Esq. to Ryan Pelletier - May 2,

> 2022.pdf>

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Roger L Huber

From: Ryan D. Pelletier <ryan@aroostook.me.us>
Sent: Wednesday, June 15, 2022 9:41 AM
To: Roger L Huber; 'Penny Thompson'
Subject: RE: Cassidy Holdings LLC V. City of Caribou
Attachments: PTM to RP Assessment Appeal.docx

Hi Roger,

Attached is the opinion. It is acknowledged upfront that a Court could find it is not proper for the Commissioners to deny the request.

Ryan

From: Roger L Huber <rlh@frrlegal.com>
Sent: Wednesday, June 15, 2022 9:37 AM
To: Ryan D. Pelletier <ryan@aroostook.me.us>; 'Penny Thompson' <pthompson@cariboumaine.org>
Subject: RE: Cassidy Holdings LLC V. City of Caribou

Ryan,

Thank you for the update.

Would you kindly share a copy of the opinion from the County's attorney. I am very curious of the legal basis for the County's decision, obviously.

Best,

Roger

Roger L. Huber, Esq.
Farrell, Rosenblatt & Russell
61 Main Street – Suite 1
P.O. Box 738
Bangor, Maine 04402-0738
Tel: (207) 990-3314
Fax: (207) 941-0239
rlh@frrlegal.com

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From: Ryan D. Pelletier <ryan@aroostook.me.us>
Sent: Wednesday, June 15, 2022 8:57 AM

To: Roger Huber <rlh@frrlegal.com>; Penny Thompson <pthompson@cariboumaine.org>

Subject: Cassidy Holdings LLC V. City of Caribou

Dear Attorney Huber and City Manager Thompson:

Thank you for submitting the necessary paperwork for the above captioned matter. The County Commissioners met yesterday and reviewed the materials along with a legal opinion from the County's attorney. The following motion was made and entered into the public record of the meeting:

A motion was made by Norman Fournier and seconded by Paul Underwood to decline hearing the abatement request and to notify the appellant and respondents that they may appeal the decision to Superior Court as outlined under Rule 80B. Vote passed unanimously.

If you have any questions, feel free to reach out.

Thank you.

Ryan

Ryan D. Pelletier, County Administrator
County of Aroostook
144 Sweden Street, Suite 101
Caribou, ME 04736

(P) 207-493-3318

(C) 207-551-0411

ryan@aroostook.me.us

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From: [Roger L Huber](mailto:Roger.L.Huber@frrlegal.com)
To: ryan@aroostook.me.us; peter@wheelerlegal.com; rsolman@solmanhunter.com; [Penny Thompson](mailto:Penny.Thompson@frrlegal.com)
Subject: Cassidy Holdings, LLC - 63 Sweden Street (Map 31, Lot 32) - 2021 Property Tax Appeal
Date: Tuesday, December 5, 2023 4:25:40 PM

Rick, Penny, Ryan, and Peter -

As you have likely heard by now, the Law Court affirmed the Superior Court's decision finding that the County Commissioners have jurisdiction over Cassidy Holding's 2021 property tax appeal. I have already received a Notice to Appeal from the County Commissioners to restart the appeal process. Rick and Penny, I am reaching out to the two of you to see if you might be interested in trying to mediate a resolution to the appeal, either formally or informally, instead of proceeding to the County Commissioners. I would have asked while the appeal was pending before Superior Court and then the Law Court, but given the City's level of participation, it had every incentive to sit back and see what happened; in other words, no incentive to work towards a resolution. I would have done exactly the same were I in the City's position. We do not necessarily need to engage a mediator, unless you think that may be necessary. Perhaps an informal, but face-to-face, meeting in Caribou might do the trick and save all parties time and money.

I am copying Ryan and Peter on this message, not because they would have any role in the discussions, but because I know the County Commissioners are waiting for the City and Cassidy Holdings to submit a completed Notice to Appeal Property Tax Abatement form. Ryan and Peter, in an effort to save you both time and effort, I will hold off filing the Notice form until I hear back from the City. If you would like me to file it in any event, please let me know.

Best,

Roger

Roger L. Huber, Esq.
Farrell, Rosenblatt & Russell
61 Main Street – Suite 1
P.O. Box 738
Bangor, Maine 04402-0738
Tel: (207) 990-3314
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From: [Penny Thompson](#)
To: [Rick Solman](#)
Subject: RE: Cassidy Holdings, LLC - Tax Abatement Appeal
Date: Monday, January 22, 2024 1:20:20 PM

Good afternoon –

I did receive something in the mail today regarding this matter.

Thank you.

Penny

From: Rick Solman <rsolman@solmanhunter.com>
Sent: Monday, January 22, 2024 10:37 AM
To: Penny Thompson <pthompson@cariboumaine.org>
Subject: Cassidy Holdings, LLC - Tax Abatement Appeal

Hello Penny-

This is to confirm that due to my representation of Dana Cassidy in other matters, I am unable to assist the City with respect to the tax abatement appeal.

Tax abatement is a specialized area of the law. It might want to contact MMA to see if the Association can give you references to attorneys who practice in this area.

Rick
RICHARD D. SOLMAN, ESQ.
SOLMAN & HUNTER, P.A.
P.O. BOX 665
CARIBOU, ME 04736
Tel: (207) 496-3031
Fax: (207) 498-2258

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From: [Penny Thompson](#)
To: [Rick Solman](#)
Subject: RE: Cassidy Holdings, LLC - Tax Abatement Appeal
Date: Monday, January 22, 2024 1:20:20 PM

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Penny

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Sent: Monday, January 22, 2024 10:37 AM
To: Penny Thompson <pthompson@cariboumaine.org>
Subject: Cassidy Holdings, LLC - Tax Abatement Appeal

Hello Penny-

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Tax abatement is a specialized area of the law. It might want to contact MMA to see if the Association can give you references to attorneys who practice in this area.

Rick
RICHARD D. SOLMAN, ESQ.
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CARIBOU, ME 04736
Tel: (207) 496-3031
Fax: (207) 498-2258

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County of Aroostook

COMMISSIONERS' OFFICE

COUNTY ADMINISTRATOR

RYAN D. PELLETIER



COUNTY COMMISSIONERS

PAUL J. UNDERWOOD
PRESQUE ISLE

NORMAN L. FOURNIER
WALLAGRASS

WILLIAM T. DOBBINS
HOULTON

March 22, 2024

Cassidy Holdings LLC
168 State St
Presque Isle, ME 04769

City of Caribou
25 High St
Caribou, ME 04736

RE: NOTICE OF TAX ABATEMENT HEARING

To Cassidy Holdings LLC & City of Caribou:

The Aroostook County Commissioners' office has set a date of May 7, 2024 at 10:00 am in the Administrative Hearing Room at the Caribou Courthouse for your Tax Abatement Appeal Hearing in the matter of Cassidy Holdings LLC vs. City of Caribou.

We are still waiting on requested information from both parties. It is imperative that all documentation being requested and any supporting documentation that you may have regarding this case, be submitted to the County Commissioners' office no later than April 29, 2024.

If there are any questions, please do not hesitate to reach out to me directly at 207-492-1297.

Respectfully,

A handwritten signature in blue ink that reads "Tammy E. Pelletier".

Tammy E. Pelletier
Operations Assistant

CC Roger L. Huber, Esq. Farrell, Rosenblatt & Russell
Patrick I. Marass Bernstein, Shur, Sawyer, Nelson, PA

RE Account 3117 Detail
as of 04/25/2024

Name: CASSIDY HOLDINGS LLC
Location: 63 SWEDEN STREET
Acreage: 0.3 Map/Lot: 031-032
Book Page: B6005P245

Land: 22,000
Building: 582,200
Exempt: 0

Total: 604,200

2023-1 Period Due:
1) 12,337.54

Ref1:
Mailing 168 STATE STREET
Address: PRESQUE ISLE ME 04769

Year/Rec #	Date	Reference	P C	Principal	Interest	Costs	Total
2023-1 R	08/17/23	Original		11,781.90	0.00	0.00	11,781.90
	4/19/2024	DEMAND	A 3	0.00	0.00	-11.05	-11.05
				Demand Fees			
		CURINT		0.00	-544.59	0.00	-544.59
		Total		11,781.90	544.59	11.05	12,337.54
2022-1 L	08/10/22	Original		14,617.49	0.00	0.00	14,617.49
362939	5/2/2022	PREPAY-A	A Y	26.29	0.00	0.00	26.29
	4/21/2023	DEMAND	A 3	0.00	0.00	-11.10	-11.10
				Demand Fees			
18302	05/26/23	Liened		14,591.20	385.86	65.30	15,042.36
		CURINT		0.00	-543.12	0.00	-543.12
		Total		14,591.20	928.98	65.30	15,585.48
2021-1 R	07/30/21	Original		32,569.65	0.00	0.00	32,569.65
	4/15/2022	DEMAND	A 3	0.00	0.00	-10.33	-10.33
				Demand Fees			
362939	5/2/2022	CHGINT	1 I	0.00	-1,161.65	0.00	-1,161.65
362939	5/2/2022		A P	32,569.65	1,161.65	10.33	33,741.63
		Total		0.00	0.00	0.00	0.00
2020-1 R				0.00	0.00	0.00	0.00
2019-1 R				0.00	0.00	0.00	0.00
2018-1 R				0.00	0.00	0.00	0.00
2017-1 R				0.00	0.00	0.00	0.00
2016-1 R				0.00	0.00	0.00	0.00
2015-1 R				0.00	0.00	0.00	0.00
2014-1 R				0.00	0.00	0.00	0.00
2013-1 R				0.00	0.00	0.00	0.00
2012-1 R				0.00	0.00	0.00	0.00
2011-1 R				0.00	0.00	0.00	0.00
2010-1 R				0.00	0.00	0.00	0.00
2009-1 R				0.00	0.00	0.00	0.00
2008-1 R				0.00	0.00	0.00	0.00
2007-1 R				0.00	0.00	0.00	0.00
2006-1 R				0.00	0.00	0.00	0.00
2005-1 R				0.00	0.00	0.00	0.00
2004-1 R				0.00	0.00	0.00	0.00
Account Totals as of 04/25/2024				26,373.10	1,473.57	76.35	27,923.02

RE Account 3117 Detail
as of 04/25/2024

Name: CASSIDY HOLDINGS LLC
Location: 63 SWEDEN STREET
Acreage: 0.3 Map/Lot: 031-032
Book Page: B6005P245

Land: 22,000
Building: 582,200
Exempt 0

Total: 604,200

2023-1 Period Due:
1) 12,337.54

Ref1:
Mailing 168 STATE STREET
Address: PRESQUE ISLE ME 04769

Year/Rec #	Date	Reference	P	C	Principal	Interest	Costs	Total
		Per Diem						
2023-1		2.6182						
2022-1		1.6212						
Total		4.2394						

Note: Payments will be reflected as positive values and charges to the account will be represented as negative values.

Caribou
Name: CASSIDY HOLDINGS LLC

Valuation Report

12/13/2021

Page 1

Map/Lot: 031-032

Account: 3117 Card: 1 of 1

Location: 63 SWEDEN STREET

Neighborhood 4 4

Zoning/Use Commercial
Topography Rolling
Utilities Public WaterPublic Sewer
Street Paved

Sale Data
Sale Date 04/21/2020
Sale Price 50,000
Sale Type Land & Buildings
Financing Unknown
Verified Public Record
Validity Distressed Sale

Reference 1
Reference 2
Tran/Land/Bldg 2 2 0
X Coordinate 0 Y Coordinate 0
Exemption(s) Land Schedule 9

Land Description						
Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.25	Acres-House Lot (Fractional)	30,000.00	15,000	100%		15,000
0.05	Acres-Rear Land 1	1,750.00	88	100%		88
1.00	Lot I-Lot Improvements	8,000.00	8,000	50%	Semi-Impro	4,000
Total Acres 0.30					Land Total	19,088

Commercial Description

Occupancy Type	Office.....					
Class & Quality	Masonry.....Avg.					
# Dwelling Units	0					
Exterior	Brick/Stone					
Stories & Height	2 STORY @ 12'					
Heating/Cooling	Package Air					
Built	1957					
Remodeled	2002					
Base Cost/Sqft		98.95				
Heat-Cool/Sqft	+	7.17				
Total		106.12				
Size Factor	X	0.948				
Adjusted Cost/Sqft		100.60				
Total Square Feet	X	26,800				
Replacement Cost		2,696,080				
Condition	Good					
% Good Physical	X	.70				
Functional	X	0.85				
Subtotal		1,604,168				
Economic Factor	X 0.85					
			Total Value			1,363,543

Outbuildings/Additions/Improvements				Percent Good				Value	
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Rcnld
Sprinklers (Wet)	2002	134	C 100	486	Avg.	90%	100%	85%	371
26,800 SF									371
						Outbuilding Total			371
Acpt Land		19,100	Accepted Bldg		1,363,900	Total		1,383,000	

Caribou
Name: CASSIDY HOLDINGS LLC

Valuation Report

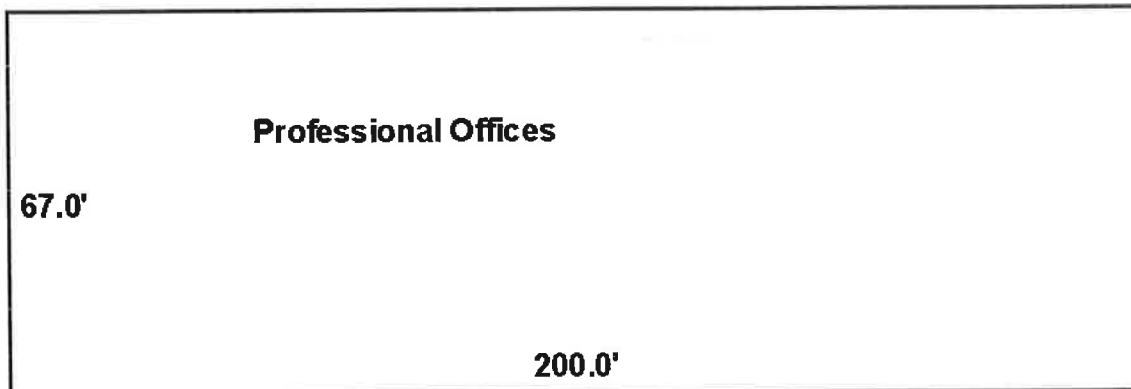
12/13/2021

Page 2

Account: 3117

Map/Lot:
Location:

031-032
63 SWEDEN STREET



Neighborhood 4 4

Zoning/Use Commercial
 Topography Rolling
 Utilities All Public
 Street Paved

Sale Data
 Sale Date 09/12/2016
 Sale Price 0
 Sale Type Land & Buildings
 Financing Unknown
 Verified Public Record
 Validity Related Parties

Reference 1

Reference 2

Tran/Land/Bldg 2 2 0

X Coordinate 0 Y Coordinate 0

Exemption(s) Land Schedule 9

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.25	Acres-Baslot (Fractional)	30,000.00	15,000	100%		15,000
1.13	Acres-Rear Land 1	1,750.00	1,978	100%		1,978
1.00	Lot I-Lot Improvements	8,000.00	8,000	50%		4,000
Total Acres 1.38					Land Total	20,978

Commercial Description

Occupancy Type Office.....
 Class & Quality Masonry.....Low
 # Dwelling Units 0
 Exterior Brick/Stone
 Stories & Height 3 STORY @ 10'
 Heating/Cooling Hot Water
 Built 1957
 Remodeled 0
 Base Cost/Sqft 66.67
 Heat-Cool/Sqft + 7.60
 Total 74.27
 Size Factor X 0.947
 Adjusted Cost/Sqft 70.33
 Total Square Feet X 23,994
 Replacement Cost 1,687,498
 Condition Below Average
 % Good Physical X .40
 Functional X 1.00
 Subtotal 674,999

Economic Factor X 0.85 Total Value 573,749

Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Percent Good			Value Rcnld
						Phy	Func	Econ	
1 Story Bsmt Fr	1957	514	C 100	42,032	Avq-	40%	100%	85%	14,291
Elevator Stops #	1957	3	C 100	21,000	Avq-	40%	100%	85%	7,140
Asph Paving /00	1957	420	C 100	31,500	Avq.	75%	100%	85%	20,081
24,508 SF						Outbuilding Total			41,512

Acpt Land 21,000 **Accepted Bldg** 615,300 **Total** 636,300

Caribou
 Name: ST. PETER, PHILIP J
 ST. PETER, JANICE M

Valuation Report

10/03/2022

Page 4110

Account: 3149 Card: 1 of 1

Map/Lot: 031-084
 Location: 7 HATCH DRIVE

Neighborhood 4 4

Zoning/Use Commercial
 Topography Rolling
 Utilities All Public
 Street Paved

Sale Data
 Sale Date 09/12/2016
 Sale Price 0
 Sale Type Land & Buildings
 Financing Unknown
 Verified Public Record
 Validity Related Parties

Reference 1
 Reference 2
 Tran/Land/Bldg 2 2 0
 X Coordinate 0 Y Coordinate 0
 Exemption(s) Land Schedule 9

Land Description						
Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.25	Acres-House Lot (Fractional)	30,000.00	15,000	100%		15,000
0.92	Acres-Rear Land 1	1,750.00	1,610	100%		1,610
1.00	Lot I-Lot Improvements	8,000.00	8,000	50%	Semi-Impro	4,000
Total Acres 1.17					Land Total	20,610

Commercial Description			
Occupancy Type	Office.....		
Class & Quality	Masonry.....Avg.		
# Dwelling Units	0		
Exterior	Concrete Block		
Stories & Height	2 STORY @ 10'		
Heating/Cooling	Package Air		
Built	1978		
Remodeled	0		
Base Cost/Sqft	98.95		
Heat-Cool/Sqft	+	7.17	
Total	106.12		
Size Factor	X	0.939	
Adjusted Cost/Sqft	99.65		
Total Square Feet	X	14,500	
Replacement Cost	1,444,925		
Condition	Below Average		
% Good Physical	X	.56	
Functional	X	1.00	
Subtotal	809,158		
Economic Factor	X	0.35	Total Value 281,992

Outbuildings/Additions/Improvements					Percent Good			Value	
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Rcnld
Frame Garage	2001	3000	C 100	46,854	Avg.	88%	75%	35%	10,777
Sprinklers (Wet)	1978	725	C 100	2,632	Avg.	73%	100%	35%	669
Elevator Stops #	1978	2	C 100	14,000	Avg.	73%	100%	35%	3,562
14,500 SF	Outbuilding Total								15,008

Acpt Land 20,600 **Accepted Bldg** 297,000 **Total** 317,600

Caribou
Name: PAVEN, LLC

Valuation Report

10/03/2022

Page 3316

Map/Lot: 031-059

Account: 3131 Card: 1 of 1

Location: 24 SWEDEN STREET

Neighborhood 4 4

Zoning/Use Commercial
Topography Rolling
Utilities All Public
Street Paved

Sale Data
Sale Date 01/01/2022
Sale Price 265,666
Sale Type Comm/Ind L&B
Financing Unknown
Verified Public Record
Validity Related Parties

Reference 1

Reference 2

Tran/Land/Bldg 2 2 0

X Coordinate 0 Y Coordinate 0

Exemption(s) Land Schedule 9

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.17	Acres-Baslot (Fractional)	30,000.00	12,369	100%		12,369
1.00	Lot I-Lot Improvements	8,000.00	8,000	50%	Semi-Impro	4,000
Total Acres 0.17						16,369

Commercial Description

Occupancy Type Office.....
Class & Quality Masonry.....Low
Dwelling Units 0
Exterior Concrete
Stories & Height 2 STORY @ 12'
Heating/Cooling Hot Water
Built 1976
Remodeled 0
Base Cost/Sqft 66.67
Heat-Cool/Sqft + 7.60
Total 74.27
Size Factor X 0.984
Adjusted Cost/Sqft 73.08
Total Square Feet X 14,500
Replacement Cost 1,059,660
Condition Average
% Good Physical X .59
Functional X 0.85
Subtotal 531,419
Economic Factor X 0.65

Total Value 343,297

Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
M&S Unfinished Bsmt	1976	6575	D 100	149,805	Avq.	59%	85%	65%	48,532
M&S Finished Bsmt	1976	675	D 100	28,155	Avq.	59%	85%	65%	9,121
14,500 SF									57,653
Outbuilding Total									57,653

Acpt Land 16,400 **Accepted Bldg** 401,000 **Total** 417,400

Neighborhood 4 4

Zoning/Use Commercial
 Topography Rolling
 Utilities Public WaterPublic Sewer
 Street Paved

Sale Data	
Sale Date	08/01/2006
Sale Price	0
Sale Type	Land Only
Financing	Conventional
Verified	Buyer
Validity	Arms Length Sale

Reference 1
 Reference 2
 Tran/Land/Bldg 2 2 0
 X Coordinate 0 Y Coordinate 0
 Exemption(s) Land Schedule 9

Land Description						
Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.07	Acres-Baslot (Fractional)	30,000.00	7,937	100%		7,937
1.00	Lot I-Lot Improvements	8,000.00	8,000	50%	Semi-Impro	4,000
Total Acres 0.07					Land Total	11,937

Commercial Description		
Occupancy Type	Office.....	
Class & Quality	Masonry.....Avg.	
# Dwelling Units	0	
Exterior	Brick/Stone	
Stories & Height	1 STORY @ 16'	
Heating/Cooling	Hot Water	
Built	1973	
Remodeled	0	
Base Cost/Sqft	98.95	
Heat-Cool/Sqft	+	7.60
Total	106.55	
Size Factor	X	1.159
Adjusted Cost/Sqft	123.49	
Total Square Feet	X	2,768
Replacement Cost	341,820	
Condition	Average	
% Good Physical	X	.60
Functional	X	0.85
Subtotal	174,328	
Economic Factor	X 0.85	Total Value 148,179

Outbuildings/Additions/Improvements				Percent Good			Value		
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Rcnld
Open Frame Porch	1973	56	C 100	2,054	Avg.	60%	85%	85%	890
Open Frame Porch	1973	56	C 100	2,054	Avg.	60%	85%	85%	890
M&S Finished Bsmt	1973	1384	C 100	72,162	Avg.	60%	85%	85%	31,282
2,768 SF				Outbuilding Total					33,062

Acpt Land 11,900 **Accepted Bldg** 181,200 **Total** 193,100

Neighborhood 6 6

Zoning/Use Commercial
 Topography Rolling
 Utilities All Public
 Street Paved

Sale Data
 Sale Date 05/20/2011
 Sale Price 450,000
 Sale Type Land & Buildings
 Financing Unknown
 Verified Public Record
 Validity Other Non Valid

Reference 1
 Reference 2
 Tran/Land/Bldg 2 2 0
 X Coordinate 0 Y Coordinate 0
 Exemption(s) Land Schedule 13

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.50	Acres-Baselot (Fractional)	35,355.00	25,000	100%		25,000
0.19	Acres-Rear Land 1	1,750.00	333	100%		333
1.00	Lot I-Lot Improvements	8,000.00	8,000	50%		4,000
Total Acres 0.69						29,333

Commercial Description

Occupancy Type	Office.....	Office.....
Class & Quality	Masonry.....Low	Masonry.....Low
# Dwelling Units	0	0
Exterior	Brick/Stone	Brick/Stone
Stories & Height	2 STORY @ 10'	1 STORY @ 10'
Heating/Cooling	Hot Water	Hot Water
Built	1957	1993
Remodeled	0	0
Base Cost/Sqft	66.67	66.67
Heat-Cool/Sqft	+ 7.60	7.60
Total	74.27	74.27
Size Factor	X 0.969	1.104
Adjusted Cost/Sqft	71.97	81.99
Total Square Feet	X 10,392	1,110
Replacement Cost	747,912	91,009
Condition	Average	Average
% Good Physical	X .50	.76
Functional	X 1.00	1.00
Subtotal	373,956	69,167
Economic Factor	X 1.00	Total Value 443,123

Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
One Story Frame	2009	36	C 100	2,556	Avq.	50%	100%	100%	1,278
Asph Paving /00	1993	160	C 100	12,000	Avq.	75%	100%	100%	9,000
11,538 SF									10,278

Acpt Land 29,300 **Accepted Bldg** 453,400 **Total** 482,700

Caribou
 Name: P D & T RENTALS

Valuation Report

10/03/2022

Page 3275

Map/Lot:

038-006-B

Account: 4098 Card: 1 of 1

Location:

159 BENNETT DRIVE

Neighborhood 12 12

Zoning/Use Commercial
 Topography Rolling
 Utilities Public WaterPublic Sewer
 Street Paved

Reference 1

Reference 2

Tran/Land/Bldg 0 2 0

X Coordinate 0 Y Coordinate 0

Exemption(s) Land Schedule 12

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.50	Acres-Baselot (Fractional)	70,710.00	50,000	100%		50,000
1.92	Acres-Rear Land 1	1,750.00	3,360	100%		3,360
Total Acres 2.42			Land Total			53,360

Commercial Description

Occupancy Type	Office.....	Office.....
Class & Quality	Frame.....Low	Frame.....Low
# Dwelling Units	0	0
Exterior	Wood Siding	Wood Siding
Stories & Height	1 STORY @ 10'	2 STORY @ 10'
Heating/Cooling	Hot Water	Hot Water
Built	1958	1958
Remodeled	0	0
Base Cost/Sqft		60.98
Heat-Cool/Sqft	+	7.46
Total		68.44
Size Factor	X	0.938
Adjusted Cost/Sqft		64.20
Total Square Feet	X	7,750
Replacement Cost		497,550
Condition	Average	Average
% Good Physical	X	.50
Functional	X	1.00
Subtotal		248,775
Economic Factor	X 1.00	Total Value
		398,389

Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
Sprinklers (Wet)	1958	11974	C 100	43,466	Avq.	59%	100%	100%	25,645
Asph Paving /00	1958	120	C 100	9,000	Avq.	59%	75%	100%	3,982
11,974 SF						Outbuilding Total			29,627

Acpt Land	53,400	Accepted Bldg	428,000	Total	481,400
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Cassidy Holdings LLC Additional Response

Cassidy Holdings LLC Vs. City of Caribou

Received April 29, 2024

FARRELL, ROSENBLATT & RUSSELL

ATTORNEYS AT LAW
61 MAIN STREET, SUITE 1
P.O. BOX 738
BANGOR, MAINE 04402-0738

COPY

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BARRY A. COHEN
EMILY A. BELANGER

THOMAS A. RUSSELL (Retired)
STUART M. COHEN (Retired)

TELEPHONE (207) 990-3314
TELECOPIER (207) 941-0239

April 29, 2024

VIA E-mail and U.S. Regular Mail

Ryan D. Pelletier, County Administrator
Aroostook County Commissioner's Office
144 Sweden Street, Suite 1
Caribou, ME 04736

Re: Cassidy Holdings, LLC – Tax Abatement Appeal Hearing

Dear Mr. Pelletier:

Two important matters. First, enclosed are the comparables the County Commissioners requested be provided in advance of the abatement appeal hearing. I will bring hard copies to the hearing.

Second, the hearing is currently scheduled for May 7, 2024. I was just advised by Mr. Cassidy that his earlier scheduled major eye surgery has been rescheduled for May 7th. Given that Mr. Cassidy is the appellant and our primary witness, I would, *again*, ask that this hearing be postponed to a date convenient for the County Commissioners. I am sure the County Commissioners are anxious to put this appeal behind them, as are we. Submission of the requested comparables by today's deadline should evidence the seriousness with which we take this appeal and our desire to get this matter before the County Commissioners; unfortunately, circumstances beyond our control again necessitate an extension. I can provide you with medical confirmation of the surgery if you would like.

Very truly yours,

FARRELL, ROSENBLATT & RUSSELL


Roger L. Huber

Enclosures

cc: Cassidy Holdings, LLC
Penny Thompson, Caribou City Manager
Richard Solman, Esq.

BROKER OPINION OF VALUE



PREPARED FOR:

Cassidy Holdings, LLC

PURPOSE

Evaluation of property at 63 Sweden St, ME 04736 - AS-IS

as of Thursday, March 3, 2022

PREPARED BY

LEIGH SMITH, BROKER

RE/MAX County

612 Main Street

Presque Isle, Maine 04769



This opinion was prepared solely for the client, for the purpose and function stated in this report, and is not intended for subsequent use. It was not prepared by a licensed or certified appraiser, and may not comply with the appraisal standards of the uniform standards of professional appraisal practice.

Unless otherwise indicated, all data was gathered from the public record or from MREIS.

The attached report includes the description, analysis, photographs and supportive data for the conclusion of AS-IS market value.

Respectfully submitted,

**Leigh Smith, Broker
Lic # BR920688
Remax County
612 Main St
Presque Isle, ME 04769**

PROPERTY ADDRESS

63 Sweden St, Caribou, ME 04736

Tax Lot 31-32

Deed Recorded Book 6005 Page 245

Current owner of record – Cassidy Holdings, LLC

PROPERTY DESCRIPTION

The subject property consists of one parcel, approximately 0.30 acres in size, developed with a two story office building in downtown Caribou, ME.

Property includes:

- 1) A 67X200' (26,800 sq ft) office building, two story with entrances on Sweden Street and Hatch Drive.**

There is nothing descriptive in the deed that would limit the use or function of the property.

MARKET VALUE

In my professional opinion, the estimated market value for this property is
\$210,000

in AS-IS condition, based on current market conditions. This valuation is assuming an 5-12 month marketing time, and a fully arms-length transaction, where the seller has average motivation, and the buyer is willing and able to consider alternate suitable locations.

ZONING AND LIMITING CONDITIONS

Property is currently zoned Commercial District. The Commercial District is created to encourage the location of commercial uses in areas best suited for commercial development; to provide effective controls on commercial uses by virtue of their size or external effects that could create nuisances, unsafe or unhealthy conditions; to avoid the economic disadvantage of providing essential services to commercial facilities, which would occur if commercial facilities were developed in a strip fashion along highways or major thoroughfares; and to concentrate commercial development to the mutual advantage of customers and merchants.

The subject's current use appears to comply with the zoning guidelines. There were no limiting conditions noted in the deed that would affect future use.

CURRENT and FUTURE USE

Currently property is a vacant office building. It is located in a retail area. It could also be converted back to a retail store. Either office or retail is appropriate for the building

Without significant renovation, this is the highest and best use of the subject property.

NEIGHBORHOOD AND LOCAL MARKET CONDITIONS

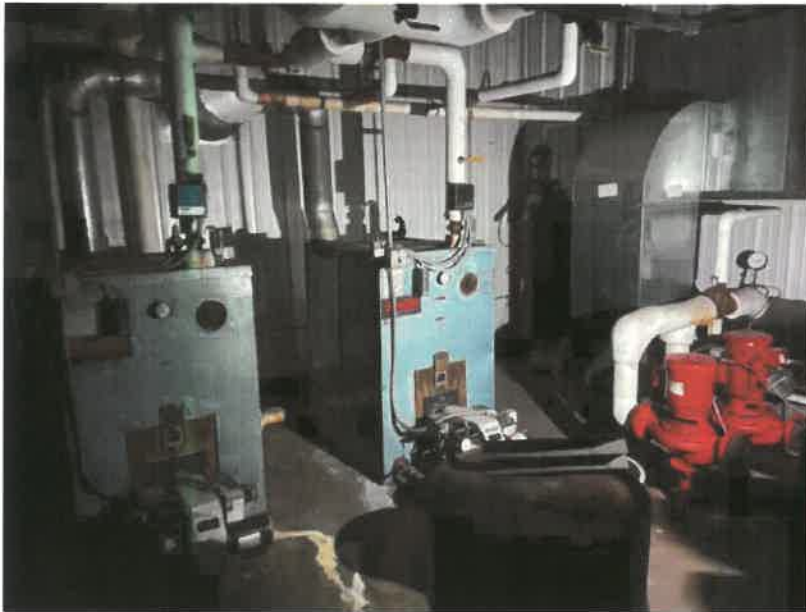
The immediate neighborhood is made up of a variety of residential, and commercial uses. Primary activity is commercial retail storefronts. The real estate market in Caribou has remained fairly steady over the last 12 months, with between 9-12 months worth of inventory currently on the market. Demand for this type of property will likely remain steady.

PHOTOS









EXTENT OF INSPECTION

The property was inspected in person on March 3rd, 2022.

PROPERTY CONDITION

Property condition was average for the current use. There were no adverse conditions noted upon inspection. There was no deferred maintenance noted.

COMPARABLE PROPERTIES

The search for comparable properties was limited to similar residential properties in the Maine Real Estate Information System in Aroostook County as being either currently on the market, expired, or sold within the last three to five years. In this region, there are as many transactions that take place outside of MREIS as take place within it. In this case, all 3 comparables were outside of MREIS.

70 Access Highway, Caribou, ME MLS#: 1436755

Style/Type: Office/Warehouse **List Price** \$200,000 **Status:** Sold

Sold date 06/19/20 **Sold Price** \$130,000 **DOM:** 171

		ADJUSTMENT
Sold price	\$130,000	\$130,000
Condition	Inferior	+\$50,000
Location	Similar	
Occupancy	Partially occupied	+\$30,000
Status	Sold	
Sale type	Conventional	
Adjusted price per sq ft	32,000 sq ft	\$6,56
Adjusted price		\$210,000

Notes: Commercial warehouse building with office space. Former MECON building.

232 Main Street, Fort Fairfield ME MLS # 1492922**Style/Type:** Office**List Price** \$200,000**Status:** Sold**Sold date:** 11/2/2022**Sold Price** \$185,000**DOM:** 149

		ADJUSTMENT
Sold price	\$185,000	\$185,000
Condition	Inferior	-\$10,000
Location	Inferior	-\$30,000
Occupancy	85% occupied	+\$50,000
Status	Sold	
Sale type	Conventional	
Adjusted price per sqft	22,000	\$8.86
Adjusted price		\$195,000

Notes: This is a two story office building located downtown Fort Fairfield. **OCCUPIED space.**

52 Sweden Street, Caribou ME MLS # 1454749**Style/Type:** Office**List Price** \$95,500**Status:** Sold**Sold date:** 9/28/2020**Sold Price** \$55,000**DOM:** 101

		ADJUSTMENT
Sold price	\$55,000	\$55,000
Condition	Inferior	-\$10,000
Location	Similar	
Occupancy	Vacant	
Status	Sold	
Sale type	Conventional	
Adjusted price per sqft	5655	\$7.95
Adjusted price		\$45,000

Notes: This is former office located downtown Caribou. **VACANT space.**

INCOME APPROACH

Due to a lack of reliable historical information for the subject property and comparable properties, the income approach was not considered.

CASSIDY HOLDINGS LLC
168 STATE STREET
PRESQUE ISLE ME 04769

B6005P245
Previous Owner
SITEL OPERATING CORPORATION
1201 SOUTH DEMONBREUN STREET
SUITE 1240
NASHVILLE TN 37203
Sale Date: 4/21/2020

Previous Owner
CITY OF CARIBOU, MAINE
25 HIGH STREET
CARIBOU ME 04736
Sale Date: 3/31/2015

Previous Owner
CCH INCORPORATED
C/O WOLTERS KLUWER ATTN: CHUCK KEEL
23 VREELAND ROAD, SUITE # 100
FLORHAM PARK NJ 07932
Sale Date: 11/01/2013

Inspection Witnessed By:

No./Date	Description	Date Insp.
X		

Property Data

Neighborhood	4 4
Tree Growth Year	0
X Coordinate	0
Y Coordinate	0
Zone/Land Use	21 Commercial

Secondary Zone	
Topography	2 Rolling

1.Level	4.Below St	7.Level/Bog
2.Rolling	5.Low	8.
3.Above St	6.Swampy	9.
Utilities	2 Public Water	3 Public Sewer

1.Public	4.Dr Well	7.Sepic
2.Water	5.Dug Well	8.Holding Ta
3.Sewer	6.Shared Well	9.None
Street	1 Paved	

1.Paved	4.Proposed	7.
2.Semi Imp	5.R/O/W	8.
3.Gravel	6.	9.None
TG PLAN YEAR	0	
ACTION NEEDED	0	
Sale Date	4/21/2020	
Price	50,000	

Sale Type	2 Land & Buildings	
1.Land	4.Mobile	7.C/I L&B
2.L & B	5.Other	8.
3.Building	6.C/I Land	9.
Financing	9 Unknown	

1.Convent	4.Seller	7.
2.FHA/VVA	5.Private	8.
3.Assumed	6.Cash	9.Unknown
Validity	3 Distressed Sale	

1.Valid	4.Split	7.Renovate
2.Related	5.Partial	8.Other
3.Distress	6.Exempt	9.
Verified	5 Public Record	

1.Buyer	4.Agent	7.Family
2.Seller	5.Pub Rec	8.Other
3.Lender	6.MLS	9.

Assessment Record

Year	Land	Buildings	Exempt	Total
2008	16,400	1,098,400	0	1,114,800
2009	16,400	1,098,400	0	1,114,800
2010	16,400	1,098,400	0	1,114,800
2011	16,400	1,098,400	0	1,114,800
2012	19,100	1,363,900	0	1,383,000
2013	19,100	1,363,900	0	1,383,000
2014	19,100	1,363,900	1,383,000	0
2015	19,100	1,363,900	0	1,383,000
2016	19,100	1,363,900	0	1,383,000
2017	19,100	1,363,900	0	1,383,000
2018	19,100	1,363,900	0	1,383,000
2019	19,100	1,363,900	0	1,383,000
2020	19,100	1,363,900	0	1,383,000
2021	19,100	1,363,900	0	1,383,000

Land Data

Front Foot	Type	Effective		Influence		Influence Codes
		Frontage	Depth	Factor	Code	
11.				%		1.Use
12.				%		2.R/W
13.				%		3.Topography
14.				%		4.Size/Shape
15.				%		5.Access
				%		6.Restriction
				%		7.Vacancy
				%		8.Semi-Improved
				%		9.Fract. Share
				%		30.Rear Land 3
				%		31.Rear Land 4
				%		32.Dominant Easem
				%		33.Servient Easem
				%		34.Tillable
				%		35.Pasture
				%		36.Orchard
				%		37.Softwood TG
				%		38.Mixed Wood TG
				%		39.Hardwood TG
				%		40.Wasteland
				%		41.Gravel Pit
				%		42.Mobile Home Ho
				%		43.
				%		44.Lot Improvemen
				%		45.Mobile Home Pa
				%		46.Golf Course pe

Fract. Acre
21.House Lot (Fra
22.Baselt (Fract
23.
Acres
24.Houselot
25.Baselt
26.Lindley Estate
27.
28.Rear Land 1
29.Rear Land 2

Caribou

Total Acreage 0.30

Public Client Synopsis Report

52 Sweden Street, Caribou, ME 04736

List Number: 1454749

Status: Closed

Directions: Set in between a busy commercial set, the post office on one end, the movie theater on the other!

County: Aroostook
Property Type: Commercial

List Price: \$99,500
Original List Price: \$99,500



General Information

Primary Use: General Commercial
Surveyed: No

Water Information

Water Frontage: No
Water View: No

SqFt Finished Total +/-: 5,665
Leased Land: No
Lot Size Acres +/-: 0.13
Zoning: Commercial

Tax/Deed/Community Information

Book/Page/Deed: 5827/ 158/ All
Map/Block/Lot: 031/ / 066
Full Tax Amount/Year: \$4,802/ 2020
Tax ID: 52swedenstcariboume04736

Property Features

Utilities On: Yes
Parking: Off Site; Paved
Location: Business District; Downtown; Near Airport; Near Shopping; Retail Strip; Shopping Mall
Electric: Circuit Breakers; Generator Hookup
Gas: No Gas
Sewer: Public Sewer
Water: Public
Commercial Bldg Information: Office SqFt +/-: 5,665

Building Features: Generator; Internet Access Available; Other Equipment; Security System; Sprinkler - Wet; Storage
Construction: Masonry
Basement: Full; Unfinished
Info: Poured Concrete
Foundation Materials: Brick
Exterior: Tar/Gravel
Roof: Baseboard; Hot Water
Heat System: Oil; Wood
Heat Fuel: None
Cooling: Carpet
Floors: Level Entry
Accessibility Amenities:

Remarks

Remarks: Great investment opportunity in downtown Caribou! Over 5,586 square feet of finished commercial office space on one of Caribou's popular downtown retail/commercial streets. Five plus offices on the first floor, space for training and/or conferencing as well. Receptionist area great for welcoming customers. Private lockers for your employees personal items, server room closed off from the open office space, and multiple breaker boxes to fit your needs. Large open space great for retail or open floor plan office space. Four half baths and a 3/4 bath on the first floor. Large kitchenette and break room. Tons of storage in the basement, wood AND oil furnaces, sprinkler system in place, public water and sewer. In the summer you'll find Sweden St busy on Thursday nights with 2,000+ folks attending Caribou's "Thursday's on Sweden Street"! Open your doors and take advantage of all the potential customers. Grow your business here!

Listing/Agent/Office Information

Listing Office: RE/MAX North Realty 1714

Sold Information

Selling Office: RE/MAX North Realty 1714
Sold Terms/Other: /Foreclosure

Closed Date: 09/28/2020
Closed Price: \$55,000
Office Phone: 207-498-2900

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
Presque Isle, ME 04769
207-227-4501
207-769-2900
leighsmith@remax.net

Prepared by Leigh Smith on Friday, March 04, 2022 9:57 AM.

The information on MLS listings has been assembled from various sources of varying degrees of reliability. Any information that is critical to your buying decision should be independently verified. All dimensions are approximate and not guaranteed. Copyright Maine Listings © 2022 and FBS.



Public Client Synopsis Report

1101 Presque Isle Road, Caribou, ME 04736

List Number: 1500085

County: Aroostook
Property Type: Commercial

List Price: \$385,000
Original List Price: \$385,000



General Information

Primary Use: General Commercial
Surveyed: No

Water Information

SqFt Finished 7,656
Total +/-: 7,656
Leased Land: No
Lot Size 5
Acres +/-: 5
Zoning: Commercial
Tax/Deed/Community Information
Book/Page/Deed: 5535/ 79/ All
Map/Block/Lot: 2/ 1 51-A
Full Tax Amount/Year: \$4,029/ 2020
Tax ID: 1101PresquelsleRoadCaribou04736

Property Features

Parking: Garage; Other Parking
Location: Other Location
Electric: Circuit Breakers
Sewer: Private Sewer; Septic Existing on Site
Water: Private; Well Existing on Site

Building Features:
Foundation Materials:
Exterior:
Heat System:
Heat Fuel:
Cooling:
Floors:

Loading Docks 1 - 4
Slab
Metal Clad
Hot Water
Oil
None
Concrete; Tile

Remarks

Remarks: Great location for business, high exposure and traffic count.

Listing/Agent/Office Information

Listing Office: Dobbs Realty 2544

Sold Information

Selling Office: Dobbs Realty 2544
Sold Terms/Other: /Not Applicable

Closed Date: 11/29/2021
Closed Price: \$350,000
Office Phone: 207-492-1300

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
Presque Isle, ME 04769
207-227-4501
207-769-2900
leighsmith@remax.net

Prepared by Leigh Smith on Friday, March 04, 2022 9:57 AM.

The information on MLS listings has been assembled from various sources of varying degrees of reliability. Any information that is critical to your buying decision should be independently verified. All dimensions are approximate and not guaranteed. Copyright Maine Listings © 2022 and FBS.



Public Client Synopsis Report

60 Access Highway, Caribou, ME 04736

List Number: 1436755

County: Aroostook
Property Type: Commercial

List Price: \$170,000
Original List Price: \$200,000



General Information

Primary Use: General Commercial
Year Built +/-: 1981
Surveyed: Yes
Road Frontage +/-: 266

Water Information

SqFt Finished: 32,000
Total +/-:
Leased Land: No
Lot Size Acres +/-: 5.57

Zoning: Commercial

Tax/Deed/Community Information

Book/Page/Deed: 4209/ 70/ All
Map/Block/Lot: 11/ / 4K / 2019
Tax ID: CARI-000011-000000-000004-K000000

Property Features

Parking: 21+ Spaces
Location: Near Shopping
Electric: Circuit Breakers; Three Phase
Commercial Bldg Information: Ceiling Height +/-: 129

Building Features: Loading Docks 1 - 4; Storage
Basement Info: Slab
Foundation Materials: Slab
Exterior: Other Exterior
Roof: Membrane
Cooling: None
Floors: Concrete

Remarks

Remarks: EXCELLENT OPPORTUNITY FOR INVESTORS!! Single Story Steel Frame Light Manufacturing Building resting on a Concrete Perimeter foundation with a concrete slab. 32,000 Total Square feet. Building has 5 sections with the center section consisting of a large manufacturing area. currently leasing to multiple tenants for storage, and office space. Endless Possibilities for this Building!!

Listing/Agent/Office Information

Listing Office: Progressive Realty 2675

Sold Information

Selling Office: Non MREIS Agency 7777
Sold Terms/Other: /Not Applicable

Closed Date: 06/19/2020
Closed Price: \$130,000
Office Phone:

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
Presque Isle, ME 04769
207-227-4501
207-769-2900
leighsmith@remax.net

Prepared by Leigh Smith on Friday, March 04, 2022 9:57 AM.

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Public Client Synopsis Report

232 Main Street, Fort Fairfield, ME 04742

List Number: **1492922**
 Status: **Closed**

County: **Aroostook**
 Property Type: **Commercial**

List Price: **\$200,000**
 Original List Price: **\$200,000**



General Information

Primary Use: **Office**
 Year Built +/-: **1930**
 Surveyed: **Unknown**
 Road Frontage +/-: **250**

SqFt Finished Total +/-: **22,000**
 Leased Land: **No**
 Lot Size Acres +/-: **0.89**
 Zoning: **Commercial**

Water Information

Water Frontage: **Yes**
 Water Frontage Amt +/-: **250**
 Waterfront Owned +/-: **0**
 Waterfront Shared +/-: **0**
 Water Body: **Aroostook River**
 Water View: **Yes**
 Water Body Type: **River**

Tax/Deed/Community Information

Book/Page/Deed: **5426/ 32/ All**
 Map/Block/Lot: **28/ 1/ 24**
 Full Tax Amount/Year: **\$9,788/ 2020**
 Tax ID: **FTFF-000028-000000-000024**

Property Features

Utilities On: **Yes**
 Parking: **11 - 20 Spaces; Garage; On Site; Paved**
 Location: **Business District; Downtown; Near Airport**
 Electric: **Circuit Breakers**
 Gas: **No Gas**
 Sewer: **Public Sewer**
 Water: **Public**
 Commercial Bldg Information: **Ceiling Height +/-: 9; Manufacturing SqFt: 0; Office SqFt +/-: 14,201; Total Units: 15; Warehouse SqFt: 0**

Building Features: **Elevator Passenger; Internet Access Available**
 Construction: **Masonry**
 Basement Info: **Partial**
 Foundation Materials: **Poured Concrete**
 Exterior: **Block**
 Roof: **Composition**
 Heat System: **Hot Water**
 Heat Fuel: **Coal**
 Cooling: **Central Air**
 Floors: **Carpet; Tile**
 Accessibility Amenities: **32 - 36 Inch Doors; Level Entry**

Remarks

Remarks: Office Space for Sale Multi tenant building (with leases) On site parking (paved) Open space for owner occupant Anchor tenant- credit union 14 suites 1 Executive apartment Multiple offices in each suite Several suites have kitchen/breakroom area Elevator New Roof, New AC compressor, updated interior lighting

Listing/Agent/Office Information

Listing Office: **RE/MAX County 2089**

Sold Information

Selling Office: **First Choice Real Estate 1456**
 Sold Terms/Other: **/Not Applicable**

Closed Date: **11/02/2021**
 Closed Price: **\$185,000**
 Office Phone: **207-532-4037**

Listing provided courtesy of:



Leigh Smith
 RE/MAX County
 612 Main Street
 Presque Isle, ME 04769
 207-227-4501
 207-769-2900
leighsmith@remax.net

Prepared by Leigh Smith on Friday, March 04, 2022 3:23 PM.

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Public Detail Report

MLS #: 1536553
Status: Closed

County: Aroostook
Property Type: Commercial

List Price: \$119,000
Original List Price: \$119,000



98 Sweden Street
Caribou, ME 04736-2155

List Price: \$119,000
MLS#: 1536553



General Information

Sub-Type: General Commercial

Lot Size Acres +/-: 0.25

Sqft Fin Total +/-: 1,470

Land Information

Leased Land: No
Surveyed: Yes
Lot Size Acres +/-: 0.25

Zoning: commercial

Interior Information

Total SqFt: 1,470

Property Features

Parking: 1 - 4 Spaces
Location: Business District; Downtown
Electric: Circuit Breakers

Basement: Full; Walkout Access
Foundation Materials: Poured Concrete
Exterior: Vinyl Siding
Roof: Metal; Shingle

Heat System: Baseboard
Heat Fuel: Electric
Water: Public
Sewer: Public Sewer

Tax/Deed Information

Book/Page 6335/188

Full Tax Amt/Yr: \$2,289/ 2021

Map/Block/Lot: 031//073
Tax ID: CARI-000031-000000-000073

Remarks

Remarks: 1 1/2 story commercial retail, with one bedroom apartment upstairs. Tenant pays heat and electric in apartment upstairs, separate from commercial area on 1st floor. There is a basement under the show room area. Siding is vinyl in front and rear of building. Wood and concrete in rear of building.

LO: Bernard-Coury Realty

Sold Information

Sold Terms/Other: /Not Applicable

Closed Date: 07/31/2023
Closed Price: \$116,000

Listing provided courtesy of:



Leigh Smith
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612 Main Street
Presque Isle, ME 04769
207-227-4501
207-769-2900
leighsmith@remax.net



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Public Detail Report

MLS #: 1492922
Status: Closed

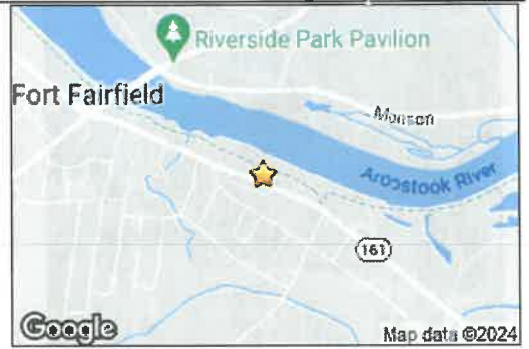
County: Aroostook
Property Type: Commercial

List Price: \$200,000
Original List Price: \$200,000



232 Main Street
Fort Fairfield, ME 04742-1171

List Price: \$200,000
MLS#: 1492922



General Information

Year Built +/-: 1930 Lot Size Acres +/-: 0.89 Sqft Fin Total +/-: 22,000
Sub-Type: Office

Land Information

Leased Land: No Waterfront: Yes Waterfront Amount: 250 Zoning: Commercial
Surveyed: Unknown Srce of Wtrfrt: Other Water Frontage Owned: 0 Zoning Overlay: Unknown
Lot Size Acres +/-: 0.89 Water Views: Yes Waterfront Shared +/-: 0 Bank Owned REO: No
Water Body: Aroostook River Water Body Type: River

Interior Information

Leases: Yes Total # Floors: 2 Year Built +/-: 1930
Office SqFt +/-: 14,201 Ceiling Height +/-: 9 Year Renovated +/-: 2000
Total SqFt: 22,000 Manufacturing SqFt: 0 Warehouse SqFt: 0

Property Features

Utilities: Utilities On: Yes Basement: Partial Heat System: Hot Water
Building: Elevator Passenger; Internet Access Construction: Masonry Heat Fuel: Coal
Features: Available Foundation Materials: Poured Concrete Water: Public
Parking: 11 - 20 Spaces; Garage; On Site; Paved Exterior: Block Sewer: Public Sewer
Location: Business District; Downtown; Near Airport Roof: Composition Accessibility Amenities: 32 - 36 Inch Doors; Level Entry
Electric: Circuit Breakers
Gas: No Gas

Tax/Deed Information

Book/Page/Deed: 5426/32/All Full Tax Amt/Yr: \$9,788/ 2020 Map/Block/Lot: 28//24
Deed/Conveyance Type Offered: Warranty Tax ID: FTFF-000028-000000-000024
Deed Restrictions: Unknown

Remarks

Remarks: Office Space for Sale Multi tenant building (with leases) On site parking (paved) Open space for owner occupant Anchor tenant- credit union 14 suites 1 Executive apartment
Multiple offices in each suite Several suites have kitchen/breakroom area Elevator New Roof, New AC compressor, updated interior lighting

LO: RE/MAX County

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 11/02/2021
Closed Price: \$185,000

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
Presque Isle, ME 04769
207-227-4501
207-769-2900
leighsmith@remax.net



Prepared by Leigh Smith on Wednesday, April 17, 2024 1:42 PM.

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Public Detail Report

MLS #: 1568671

County: Aroostook

List Price: \$139,900

Status: Closed

Property Type: Commercial

Original List Price: \$139,900

Directions: From Main Street, turn onto Herschel Street, then left onto Record Street, Right onto Center Street. 6 Center Street is on the right.



6 Center Street
Caribou, ME 04736-2102

List Price: \$139,900
MLS#: 1568671



General Information

Year Built +/-: 1946

Lot Size Acres +/-: 0.15

Sqft Fin Total +/-: 2,450

Sub-Type: General Commercial

Land Information

Leased Land: No

Surveyed: No

Lot Size Acres +/-: 0.15

Zoning: Commercial

Zoning Overlay: No

Interior Information

Total SqFt: 2,450

Year Built +/-: 1946

Year Renovated +/-: 2017

Retail SqFt: 2,450

Property Features

Utilities: Utilities On: Yes

Parking: On Site

Location: Business District; Downtown; Near Shopping

Basement: Full

Construction: Masonry

Foundation Materials: Poured Concrete

Exterior: Concrete

Water: Public

Sewer: Public Sewer

Tax/Deed Information

Book/Page/Deed: 5708/117/All

Full Tax Amt/Yr: \$2,244/ 2022

Map/Block/Lot: 31//99

Deed/Conveyance Type Offered: Quit Claim

Tax ID: CARI-000031-000000-000099

Deed Restrictions: Unknown

Remarks

Remarks: Limitless Opportunities Await - Your Vision, Your Success! Welcome to a prime investment opportunity in the heart of Caribou, where the potential for dining, office, or retail businesses knows no bounds. This centrally located building offers a canvas for your dreams to take shape, making it an ideal space for aspiring entrepreneurs and seasoned business owners alike. Completely renovated in 2017, this establishment once thrived as a popular restaurant, and with a little imagination, it could effortlessly reclaim its former glory. However, the possibilities extend far beyond the realm of dining - the choice is yours to shape this space into whatever venture you envision. Step into a world of modern convenience, as the building boasts a new heating system, updated wiring, and upgraded plumbing, providing a solid foundation for your ambitions to flourish. Embrace the opportunity to create an establishment that will cater to the community's needs and carve a niche in the downtown Caribou landscape. The possibilities are only limited by your creativity, and with ample space upstairs and in the basement, your plans have the room to bloom. Whether you dream of a bustling eatery, an innovative office space, or a captivating retail business, this building provides the blank canvas you need to make your vision a reality. Call or text today!

LO: Fields Realty LLC

Sold Information

Sold Terms/Other: /Not Applicable

Closed Date: 01/12/2024

Closed Price: \$135,000

Listing provided courtesy of:



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Public Detail Report

MLS #: 1536553
Status: Closed

County: Aroostook
Property Type: Commercial

List Price: \$119,000
Original List Price: \$119,000



98 Sweden Street
Caribou, ME 04736-2155

List Price: \$119,000
MLS#: 1536553



General Information

Sub-Type: General Commercial Lot Size Acres +/-: 0.25 Sqft Fin Total +/-: 1,470

Land Information

Leased Land: No Zoning: commercial
Surveyed: Yes
Lot Size Acres +/-: 0.25

Interior Information

Total SqFt: 1,470

Property Features

Parking: 1 - 4 Spaces	Basement: Full; Walkout Access	Heat System: Baseboard
Location: Business District; Downtown	Foundation Materials: Poured Concrete	Heat Fuel: Electric
Electric: Circuit Breakers	Exterior: Vinyl Siding	Water: Public
	Roof: Metal; Shingle	Sewer: Public Sewer

Tax/Deed Information

Book/Page 6335/188 Full Tax Amt/Yr: \$2,289/ 2021 Map/Block/Lot: 031//073
Tax ID: CARI-000031-000000-000073

Remarks

Remarks: 1 1/2 story commercial retail, with one bedroom apartment upstairs. Tenant pays heat and electric in apartment upstairs, separate from commercial area on 1st floor. There is a basement under the show room area. Siding is vinyl in front and rear of building. Wood and concrete in rear of building.

LO: Bernard-Coury Realty

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 07/31/2023
Closed Price: \$116,000

Listing provided courtesy of:



Leigh Smith
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Presque Isle, ME 04769
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Public Detail Report

MLS #: 1529794

County: Washington

List Price: \$375,000

Status: Closed

Property Type: Commercial

Original List Price: \$389,000

Directions: Shortly after crossing the bridge in Machias, heading towards East Machias, the Machias Animal Hospital building is on the right hand side at 219 Main Street. There is no Real Estate sign.



219 Main Street
Machias, ME 04654-3606

List Price: \$375,000
MLS#: 1529794



General Information

Year Built +/-: 2003 Lot Size Acres +/-: 1.82 Sqft Fin Total +/-: 2,288
Sub-Type: General Commercial

Land Information

Leased Land: No Water Views: Yes Water Body: Machias River Zoning: Commercial
Surveyed: Unknown Water Body Type: River Zoning Overlay: Unknown
Lot Size Acres +/-: 1.82 Bank Owned REO: No

Interior Information

Leases: No Total # Floors: 1 Year Built +/-: 2003
Total SqFt: 2,288

Property Features

Utilities: Utilities On: Yes Basement: Full; Partial; Slab; Unfinished Heat System: Baseboard; Hot Water; Multi-Zones
Parking: 5 - 10 Spaces; On Site; Paved Construction: Wood Frame Heat Fuel: Oil
Location: Business District; Near Shopping; Water View Foundation Materials: Poured Concrete Water: Private; Well Existing on Site
Electric: Circuit Breakers Exterior: Vinyl Siding Sewer: Private Sewer; Septic Design Available; Septic Existing on Site
Roof: Shingle Accessibility Amenities: Level Entry

Tax/Deed Information

Book/Page/Deed: 3791/131/All Full Tax Amt/Yr: \$6,046/ 2021 Map/Block/Lot: 6//19G
Tax ID: MCHA-000006-000000-000019-G000000

Remarks

Remarks: If you're looking to open a veterinary clinic, Machias is the place to be. There is no other veterinary office in the immediate area. This commercial zoned building was being used as an animal hospital. There are many kennels for boarding. As well as other equipment used in the animal medical field that could convey. Plus, it looks out over the river! If you're not looking to open a vets office, this would make a great spot for most any commercial venture. Call now for your private showing. Be sure to view the interactive 3D virtual tour.

LO: Better Homes & Gardens Real Estate/The Masiello Group

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 06/26/2023
Closed Price: \$375,000

Listing provided courtesy of:

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Public Detail Report

MLS #: 1555800
Status: Closed

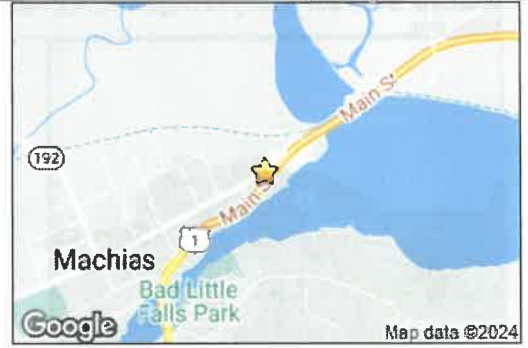
County: Washington
Property Type: Commercial

List Price: \$235,000
Original List Price: \$235,000



86 Main Street
Machias, ME 04654-1150

List Price: \$235,000
MLS#: 1555800



General Information

Year Built +/-: 1968
Sub-Type: Mixed Use

Lot Size Acres +/-: 0.28

Sqft Fin Total +/-: 2,500

Land Information

Leased Land: No
Surveyed: Yes
Lot Size Acres +/-: 0.28

Waterfront: No
Water Views: Yes

Water Body: Machias River
Water Body Type: River

Zoning: None Known
Zoning Overlay: No

Interior Information

Total SqFt: 2,500

Total # Floors: 1

Year Built +/-: 1968

Year Renovated +/-: 2012

Property Features

Utilities: Utilities On: Yes
Building Features: Cable; Internet Access Available
Parking: 11 - 20 Spaces; On Site; Paved
Location: Downtown; Near Shopping; Water View
Electric: Circuit Breakers
Gas: Bottled

Basement: Slab
Construction: Steel Frame; Wood Frame
Foundation Materials: Poured Concrete; Slab
Exterior: Vinyl Siding
Roof: Shingle

Heat System: Hot Water
Heat Fuel: Propane
Water: Public
Sewer: Public Sewer

Tax/Deed Information

Book/Page: 4792/66
Deed Restrictions: Yes

Full Tax Amt

Map/Block/Lot: 15//13
Tax ID: 86MainStreetMachias04654

Remarks

Remarks: GREAT business or investment opportunity awaits here, as it sits in the middle of the busy business district of Machias located on Route 1 which is very HEAVILY traveled! Currently this is set up as a bar and grill, the property has plenty of amicable parking in the front and would make someone a great business due to the location! Don't miss out on this opportunity!

LO: Bold Coast Properties

Sold Information

Sold Terms/Other: /Not Applicable

Closed Date: 06/01/2023
Closed Price: \$210,000

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
Presque Isle, ME 04769
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Public Detail Report

MLS #: 1564192 County: Aroostook
Status: Closed Property Type: Commercial
Directions: Located across from Tastee Freeze on Main St in Madawaska.

List Price: \$149,900
Original List Price: \$149,900



158 E Main Street
Madawaska, ME 04756-1439

List Price: \$149,900
MLS#: 1564192



General Information

Year Built +/-: 1946 Lot Size Acres +/-: 0.18 Sqft Fin Total +/-: 3,651
Sub-Type: Mixed Use

Land Information

Leased Land: No Waterfront: No Zoning: Commercial
Surveyed: No Water Views: No Zoning Overlay: Unknown
Lot Size Acres +/-: 0.18

Interior Information

Total SqFt: 3,651 Total # Floors: 1 Year Built +/-: 1946
Year Renovated +/-: 2021

Property Features

Utilities: Utilities On: Yes Basement: Partial; Slab; Unfinished
Building: Internet Access Available; Loading Docks 1 - Construction: Steel Frame; Wood Frame
Features: 4; Overhead Doors; Storage Foundation: Poured Concrete; Slab
Parking: 5 - 10 Spaces; Garage; On Street; Paved Materials: Heat System: Baseboard; Forced Air; Heat
Location: Business District; Downtown; Near Shopping Exterior: Brick; Metal Clad; Vinyl Siding; Wood Heat Fuel: Pump; Hot Water
Electric: Circuit Breakers Roof: Siding Water: None
Gas: No Gas Roof: Shingle Sewer: Public Sewer
Accessibility Amenities: 32 - 36 Inch Doors; 36+ Inch
Doors; Level Entry; Other Bath
Modifications

Tax/Deed Information

Book/Page/Deed: 1972/308/All Full Tax Amt/Yr: \$2,061/ 2022 Map/Block/Lot: 5/157
Deed/Conveyance Type Offered: Warranty Tax ID: MADA-000005-000000-000157

Remarks

Remarks: Welcome to 158 Main Street, a stunningly remodeled commercial building that combines modern design with functional spaces, making it the perfect opportunity for your business to thrive. Situated in a prime location, this exquisite property offers a truly exceptional environment for a variety of ventures. As you step inside, you'll be greeted by an impressive area that exudes sophistication with its contemporary finishes and stylish decor. The building features a versatile floor plan, with multiple spacious rooms designed to cater to your specific needs. Each room has been meticulously updated with high-end fixtures, state-of-the-art technology, and ample natural light, providing an ideal setting for productivity and creativity. Located in the heart of a bustling commercial district, this property offers excellent visibility and easy access to major highways and public transportation. Surrounding businesses and a strong local community provide a steady flow of potential customers, making it an ideal location for retail, professional services, or creative ventures. Don't miss this exceptional opportunity to purchase a fully remodeled commercial building that will elevate your business to new heights. Experience the epitome of modern elegance and functionality at 158 Main Street. Schedule a viewing today and envision the endless possibilities that await your company in this remarkable space.

LO: Realty of Maine

Sold Information

bbauman@bbgres.com Closed Date: 11/17/2023
Sold Terms/Other: /Not Applicable Closed Price: \$135,000

Listing provided courtesy of:

Leigh Smith
RE/MAX County
612 Main Street
Presque Isle, ME 04769
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207-769-2900
leighsmith@remax.net



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Public Detail Report

MLS #: 1574076
Status: Closed
Directions: GPS friendly. Near Bridge Street.

County: Aroostook
Property Type: Commercial

List Price: \$89,900
Original List Price: \$99,000



292 Main Street
Madawaska, ME 04756-1226
List Price: \$89,900
MLS#: 1574076



General Information

Year Built +/-: 1973 Lot Size Acres +/-: 0.12 Sqft Fin Total +/-: 3,237
Sub-Type: Office

Land Information

Leased Land: No Waterfront: No Zoning: Commercial
Surveyed: Yes Bank Owned REO: Yes
Lot Size Acres +/-: 0.12

Interior Information

Total SqFt: 3,237 Total # Floors: 2 Year Built +/-: 1973

Property Features

Utilities: Utilities On: Yes Exterior: Brick Water: Public
Parking: On Street Roof: Membrane Sewer: Public Sewer
Location: Business District; Downtown
Gas: No Gas

Tax/Deed Information

Book/Page/Deed: 2207/244-246/Partial Full Tax Amt/Yr: \$5,349/ 2022 Map/Block/Lot: 4/1/17
Deed/Conveyance Type Offered: Quit Claim Tax ID: MADA-000004-000000-000017

Remarks

Remarks: INVESTMENT OPPORTUNITY! This building is located on Main Street in Madawaska. It was once the home of the well known Fraser Federal Credit Union, but is now in search of its next business venture. There is much opportunity to be had for the right buyer— this building boasts multiple offices spaces (think rental income!), a large conference room, lobby, staff break room and a restroom on each floor. Or, convert the space to suit your needs- Pawn shop, restaurant, Main Street Bed and Breakfast, etc.

LO: Crown Lakes Realty

Sold Information

orders@eval.com Closed Date: 02/06/2024
Sold Terms/Other: /Foreclosure Closed Price: \$72,500

Listing provided courtesy of:



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RE/MAX County
612 Main Street
Presque Isle, ME 04769
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Prepared by Leigh Smith on Wednesday, April 17, 2024 1:36 PM.

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Public Detail Report

MLS #: 1543073
Status: Closed

County: Aroostook
Property Type: Commercial

List Price: \$99,900
Original List Price: \$149,000



317 Main Street
Madawaska, ME 04756-1238

List Price: \$99,900
MLS#: 1543073



General Information

Year Built +/-: 1946 Lot Size Acres +/-: 0.11 Sqft Fin Total +/-: 8,610
Sub-Type: Retail

Land Information

Leased Land: No Zoning: Commercial
Surveyed: No Zoning Overlay: No
Lot Size Acres +/-: 0.11

Interior Information

Total SqFt: 8,610 Year Built +/-: 1946
Retail SqFt: 3,444

Property Features

Parking: 1 - 4 Spaces; On Street Basement: Full; Unfinished Heat System: Baseboard; Heat Pump
Location: Downtown Construction: Wood Frame Heat Fuel: Electric; Oil
Electric: Circuit Breakers Foundation Materials: Poured Concrete Water: Public
Gas: No Gas Exterior: Brick Sewer: Public Sewer
Roof: Shingle

Tax/Deed Information

Book/Page 1961/25 Full Tax Amt/Yr: \$1,531/ 2019 Map/Block/Lot: 6/5
Tax ID: MADA-000006-000000-000005

Remarks

Remarks: So many possibilities abound with this property that is currently set up as a bakery with a fully working kitchen. Purchase, move in, start baking and providing goodies to the public or change this store front into something else entirely. Your purchase, your choice. The second and third floors contain apartments that will need some TLC to bring back to life. 13 units in all which can provide a good income producing scenario. Call today for more details or to schedule a showing.

LO: Northern Star Real Estate Services LLC

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 03/29/2024
Closed Price: \$95,000

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
Presque Isle, ME 04769
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207-769-2900
leighsmith@remax.net



Prepared by Leigh Smith on Wednesday, April 17, 2024 1:36 PM.

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Public Detail Report

MLS #: 1512476

County: Aroostook

List Price: \$175,000
Original List Price: \$175,000

Status: Closed

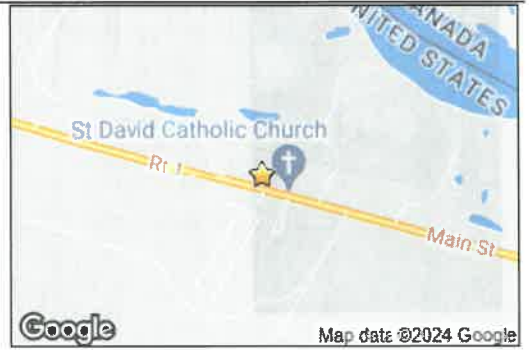
Property Type: Commercial

Directions: From Downtown Madawaska head East on Main Street, property is down about 1 mile on the left. Sign up



756 Main Street
Madawaska, ME 04756

List Price: \$175,000
MLS#: 1512476



General Information

Sub-Type: General Commercial Lot Size Acres +/-: 13.77 Sqft Fin Total+/-: 1

Land Information

Leased Land: No Zoning: res
Surveyed: Unknown Zoning Overlay: Unknown
Lot Size Acres +/-: 13.77

Interior Information

Total SqFt: 1

Property Features

Utilities: Utilities On: No	Basement: Unfinished; Walkout Access	Heat System: Baseboard; Hot Water
Parking: 11 - 20 Spaces	Construction: Wood Frame	Heat Fuel: Electric; Oil
Electric: Circuit Breakers	Foundation Materials: Poured Concrete	Water: Private; Well Existing on Site
Gas: No Gas	Exterior: Vinyl Siding; Wood Siding	Sewer: Public Sewer
	Roof: Shingle	Accessibility Amenities: Level Entry

Tax/Deed Information

Book/Page/Deed: 1358/72/All Full Tax Amt/Yr: \$1/ 2021 Map/Block/Lot: 0/0
Tax ID: 756mainstreet

Remarks

Remarks: Opportunity knocks! This well established turn key business is for the right buyers. Convenience store w/small restaurant, gas pumps has room for expansion. So much potential! Upstairs apartment, storage space for vehicles, loading dock. Basement has a pit for car repairs. There is a greenhouse & heated seed starter shed. Huge finished room in the rear of the building could be converted to more income space. MOTIVATED SELLER GREAT OPPORTUNITY UNLIMITED POTENTIAL. Owner wants to retire. LET'S TALK

LO: CENTURY 21 Queen City Real Estate

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 04/26/2023
Closed Price: \$140,000

Listing provided courtesy of:



Leigh Smith
RE/MAX County
812 Main Street
Presque Isle, ME 04769
207-227-4501
207-769-2900
leighsmith@remax.net



Prepared by Leigh Smith on Wednesday, April 17, 2024 1:36 PM.

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Public Detail Report

MLS #: 1552398

County: Penobscot

List Price: \$209,000

Status: Closed

Property Type: Commercial

Original List Price: \$209,000

Directions: When entering Millinocket from the south continue on Central Street to the second set of stop lights then turn left onto Main St. The build is at the end of the first block on the right



196 Penobscot Avenue
Millinocket, ME 04462-1445

List Price: \$209,000
MLS#: 1552398



General Information

Sub-Type: Mixed Use

Lot Size Acres +/-: 0.11

Sqft Fin Total +/-: 5,790

Land Information

Leased Land: No
Surveyed: Yes
Lot Size Acres +/-: 0.11

Zoning: Res4

Interior Information

Total SqFt: 5,790

Property Features

Building	Storage	Basement:	Full	Heat System:	Heat Pump
Features:		Construction:	Wood Frame	Heat Fuel:	Electric
Parking:	5 - 10 Spaces	Foundation Materials:	Poured Concrete	Water:	Public
Location:	Business District; Downtown; Near Airport; Near Shopping	Exterior:	Vinyl Siding	Sewer:	Public Sewer
Electric:	Circuit Breakers	Roof:	Membrane	Accessibility Amenities:	36 - 48 Inch Halls
Gas:	No Gas				

Tax/Deed Information

Book/Page 14535/52

Full Tax Amt/Yr: \$2,195/ 2022

Map/Block/Lot: U05//237

Tax ID: MLNK-000005-000000-000237U

Remarks

Remarks: Two-story commercial building with 5500+ square feet of space located on Main Street Millinocket, next to a large parking lot and across the street from the Millinocket municipal building. The first floor of the property is divided into separate spaces with separate entrances. One side is being used as a takeout restaurant with outside seating and the other side is being used as a furniture store. The second floor of the property is currently vacant, has a separate entrance and could either be commercial or possibly residential space depending on your vision. This is a great opportunity to own a working multi-use building in the heart of town!

LO: North Woods Real Estate, LLC

Sold Information

Sold Terms/Other: /Not Applicable

Closed Date: 07/21/2023

Closed Price: \$200,000

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
Presque Isle, ME 04769
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leighsmith@remax.net



Prepared by Leigh Smith on Wednesday, April 17, 2024 1:36 PM.

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Public Detail Report

MLS #: 1538898

County: Penobscot

List Price: \$169,900
Original List Price: \$179,900

Status: Closed

Property Type: Commercial

Directions: In Millinocket turn onto Main St. (Penobscot Ave). Property is on the right.



200 Penobscot Avenue
Millinocket, ME 04462-1445

List Price: \$169,900
MLS#: 1538898



General Information

Year Built +/-: 9999

Lot Size Acres +/-: 0

Sqft Fin Total +/-: 2,068

Sub-Type: Mixed Use

Land Information

Leased Land: No

Surveyed: No

Lot Size Acres +/-: 0

Zoning: Commercial

Zoning Overlay: Unknown

Bank Owned REO: No

Interior Information

Total SqFt: 2,068

Year Built +/-: 9999

Property Features

Utilities: Utilities On: Yes
Building Features: Cable; Storage
Parking: 1 - 4 Spaces
Location: Downtown
Electric: Circuit Breakers
Gas: No Gas

Basement: Slab
Construction: Masonry
Foundation Materials: Brick/Mortar
Exterior: Brick
Roof: Rolled/Hot Mop; Shingle

Heat System: Baseboard
Heat Fuel: Oil
Water: Public
Sewer: Public Sewer

Tax/Deed Information

Book/Page: 11172/92

Full Tax Amt/Yr: \$1,355/ 2021

Map/Block/Lot: U05//236

Deed/Conveyance Type Offered: Quit Claim w/Covenant

Tax ID: MLNK-000005-000000-000236U

Deed Restrictions: Yes

Remarks

Remarks: Great investment opportunity or live in the large 2 bedroom 1 bath apartment while renting out the commercial office space below. Great visible location, high traffic count and located directly on Penobscot Avenue, This property is nestled in between similar style buildings and across the street from the Millinocket Town Office. Plenty of parking in front or back. This property has endless possibilities for anyone to live or visit the area while collecting rent. Don't wait, it wont last!

LO: ERA Dawson-Bradford Co.

Sold Information

cretelligent.com

Sold Terms/Other: /Not Applicable

Closed Date: 05/17/2023

Closed Price: \$143,000

Listing provided courtesy of:



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612 Main Street
Presque Isle, ME 04769
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Prepared by Leigh Smith on Wednesday, April 17, 2024 1:36 PM.

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Public Detail Report

MLS #: 1573065
Status: Closed
Directions: GPS Friendly

County: Penobscot
Property Type: Commercial

List Price: \$189,000
Original List Price: \$189,000



234 & 240 Penobscot Avenue
Millinocket, ME 04462-1454

List Price: \$189,000
MLS#: 1573065



General Information

Year Built +/-: 1910 Lot Size Acres +/-: 0.17 Sqft Fin Total +/-: 10,939
Sub-Type: Multi Family

Land Information

Leased Land: No Waterfront: No Zoning: DC
Surveyed: Unknown Water Views: No
Lot Size Acres +/-: 0.17

Interior Information

Total SqFt: 10,939 Total # Floors: 2 Year Built +/-: 1910

Property Features

Utilities: Utilities On: Yes	Basement: Brick/Mortar; Bulkhead; Finished; Partial;	Heat System: Baseboard; Hot Water
Building Features: Storage	Walkout Access	Oil
Parking: No Parking; On Street; Paved	Construction: Wood Frame	Water: Public
Location: Business District; Downtown; Near Airport; Near Shopping; Near Turnpike/Interstate	Foundation Materials: Brick/Mortar; Poured Concrete; Stone	Sewer: Public Sewer
Electric: Circuit Breakers	Exterior: Brick; Other Exterior; Vinyl Siding	
Gas: Bottled	Roof: Flat; Tar/Gravel	

Tax/Deed Information

Book/Page/Deed: 9165/9165/123/121/All Full Tax Amt/Yr: \$5,726/ 2022 Map/Block/Lot: U05//230B/230A
Deed Restrictions: Yes Tax ID: MLNK-000005-000230-000000AU

Remarks

Remarks: INVESTMENT OPPORTUNITY!! Own the very first building to be seen right in downtown Millinocket! High visibility, high traffic count on both Central St and Penobscot Ave makes this a unique business opportunity. Two properties to be conveyed with this sale!! A total of 7 apartments and 6 commercial spaces. Beautiful Baxter State Park, Mt. Katahdin along with the Millinocket Marathon brings patrons nationwide. Schedule a private showing today!
LO: NextHome Experience

Sold Information

Sold Terms/Other: /Estate Sale Closed Date: 02/08/2024
Closed Price: \$156,540

Listing provided courtesy of:



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Prepared by Leigh Smith on Wednesday, April 17, 2024 1:36 PM.

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Public Detail Report

MLS #: 1514878

County: Penobscot

List Price: \$299,900

Status: Closed

Property Type: Commercial

Original List Price: \$389,900

Directions: In Millinocket, on Central Street, take a right onto Congress St, then left on Spring St, building is on the left.



70 Spring Street
Millinocket, ME 04462-1561

List Price: \$299,900
MLS#: 1514878



General Information

Year Built +/-: 1914 Lot Size Acres +/-: 1.72 Sqft Fin Total +/-: 13,012

Sub-Type: General Commercial

Land Information

Leased Land: No Waterfront: No Zoning: Commercial

Surveyed: Unknown Zoning Overlay: Unknown

Lot Size Acres +/-: 1.72

Interior Information

Leases: Yes Total # Floors: 2 Year Built +/-: 1914

Total SqFt: 13,012

Property Features

Parking: 21+ Spaces Basement: Full Heat System: Heat Pump; Hot Water; Multi-Zones
Location: Downtown; Other Location Construction: Masonry; Wood Frame
Electric: Circuit Breakers Foundation Materials: Poured Concrete Heat Fuel: Electric; Oil
Gas: Bottled Exterior: Brick Water: Public
Roof: Flat Sewer: Public Sewer

Tax/Deed Information

Book/Page/Deed: 14749/157/All Full Tax Amt/Yr: \$7,456/ 2021 Map/Block/Lot: U5//154-155

Deed/Conveyance Type Offered: Warranty Tax ID: MLNK-000005-000000-000154-000155U

Deed Restrictions: Unknown

Remarks

Remarks: The historic, Aroostook Avenue School is waiting for you and your business! This brick building has a full basement and two full floors with over 13,000 +/- square feet. Several rooms have large windows with wood flooring, and hand crafted finish wood, preserved from when the property was a school. The property is located intown with over 20 plus parking spaces, and approximately 1.5 +/- acres. The lot is level, open and has public water and sewer. This building has been partially renovated to accommodate office space in the past and several office suites have been, and are currently rented out to different businesses. The Katahdin Area is a great destination to relocate your business, start a new business all while having access to the many recreational activities that makes this area so desirable. Possible owner financing to qualified buyers.

LO: ERA Dawson-Bradford Co.

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 06/06/2023

Closed Price: \$285,000

Listing provided courtesy of:



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Prepared by Leigh Smith on Wednesday, April 17, 2024 1:36 PM.

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Public Detail Report

MLS #: 1561851
Status: Closed

County: Aroostook
Property Type: Commercial

List Price: \$325,000
Original List Price: \$325,000



394 Main Street
Presque Isle, ME 04769-2601

List Price: \$325,000
MLS#: 1561851



General Information

Year Built +/-: 1929
Sub-Type: Retail

Lot Size Acres +/-: 0.11

Sqft Fin Total +/-: 4,827

Land Information

Leased Land: No
Surveyed: Unknown
Lot Size Acres +/-: 0.11

Zoning: Business

Interior Information

Total SqFt: 4,827

Year Built +/-: 1929

Property Features

Utilities: Utilities On: Yes
Building: Internet Access Available; Security System
Features: System
Parking: On Street; Other Parking
Location: Downtown; Near Shopping
Electric: Circuit Breakers
Gas: No Gas

Basement: Full; Sump Pump
Foundation Materials: Poured Concrete
Exterior: Brick
Roof: Flat; Membrane; Tar/Gravel

Heat System: Baseboard
Heat Fuel: Oil
Water: Public
Sewer: Public Sewer
Accessibility Amenities: 36+ Inch Doors; Level Entry

Tax/Deed Information

Book/Page 4801/201

Full Tax Amt/Yr: \$3,760/ 2022

Map/Block/Lot: 35//127
Tax ID: PREE-000035-000127-000394

Remarks

LO: Dobbs Realty

Sold Information

Sold Terms/Other: /Not Applicable

Closed Date: 10/31/2023
Closed Price: \$260,000

Listing provided courtesy of:



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RE/MAX County
612 Main Street
Presque Isle, ME 04769
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207-769-2900
leighsmith@remax.net



Prepared by Leigh Smith on Wednesday, April 17, 2024 1:36 PM.

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Public Detail Report

MLS #: 1549526
Status: Closed

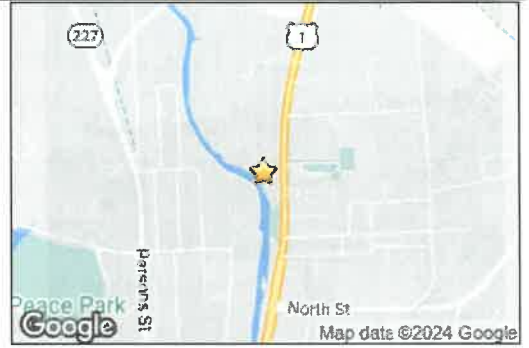
County: Aroostook
Property Type: Commercial

List Price: \$795,000
Original List Price: \$995,000



725 Main Street
Presque Isle, ME 04769-2281

List Price: \$795,000
MLS#: 1549526



General Information

Year Built +/-: 1978 Lot Size Acres +/-: 1.6 Sqft Fin Total +/-: 5,442

Sub-Type: General Commercial

Land Information

Leased Land: No	Waterfront: Yes	Waterfront Amount: 360	Zoning: Gen commercial
Surveyed: Unknown	Src of Wtrfrt: Waterfront Other	Water Frontage Owned: 360	Bank Owned REO: No
Lot Size Acres +/-: 1.6	Source: Source	Water Body: Presque Isle stream	
	Waterfront Other Source: Yes	Water Body Type: Stream	
	Water Views: Yes		

Interior Information

Total SqFt: 5,442 Ceiling Height +/-: 12 Year Built +/-: 1978
Retail SqFt: 5,442

Property Features

Utilities: Utilities On: Yes	Basement: Slab	Heat System: Hot Water
Building: Cable; Internet Access Available	Construction: Masonry; Wood Frame	Heat Fuel: Gas Bottled; Oil
Features: Features:	Foundation Materials: Slab	Water: Public
Parking: 21+ Spaces; On Site; Paved	Exterior: Brick; Wood Siding	Sewer: Public Sewer
Location: Business District; Downtown; Near Shopping; Water View	Roof: Metal	
Electric: Circuit Breakers		
Gas: Bottled		

Tax/Deed Information

Book/Page/Deed: 1941/125/Partial	Full Tax Amt/Yr: \$14,540/ 2021	Map/Block/Lot: 44//127
Deed/Conveyance Type Offered: Warranty		Tax ID: PREE-000044-000127-000725
Deed Restrictions: Unknown		

Remarks

Remarks: Check out this PRICE REDUCTION! You won't find a better deal on Main Street! Incredible opportunity to purchase this cornerstone legacy building on Route 1 in Presque Isle. Over 5,000 finished square feet, and 1.6 acres right on Main Street. Incredible visibility, lots of parking (over 50 current spaces with room for more), waterfront (350 approx ft on Presque Isle Stream), and two paved entrances onto Route 1 - accessing traffic counts of over 15,000 vehicles per day. Currently set up as a sit down restaurant, with full kitchen, 10'ft ceilings, oversized walk in freezers and coolers. Great condition overall. Could be whatever you wish - retail, dealership, food establishment, office building. Let's go see it today!

LO: RE/MAX County

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 03/20/2024
Closed Price: \$575,000

Listing provided courtesy of:



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RE/MAX County
612 Main Street
Presque Isle, ME 04769
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207-769-2900
leighsmith@remax.net



Prepared by Leigh Smith on Wednesday, April 17, 2024 1:36 PM.

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Public Detail Report

MLS #: 1551722
Status: Closed

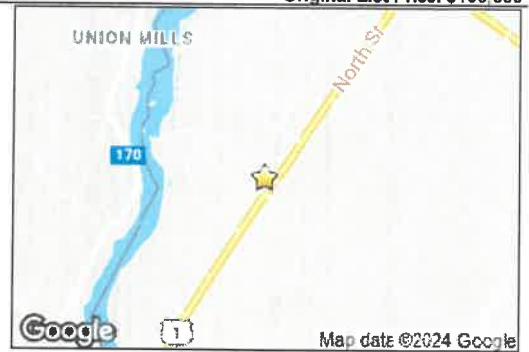
County: Washington
Property Type: Commercial

List Price: \$199,000
Original List Price: \$199,000



263 North Street
Calais, ME 04619-1621

List Price: \$199,000
MLS#: 1551722



General Information

Year Built +/-: 1992 Lot Size Acres +/-: 0.19 Sqft Fin Total +/-: 2,560
Sub-Type: General Commercial

Land Information

Leased Land: No Zoning: Commercial
Surveyed: No
Lot Size Acres +/-: 0.19

Interior Information

Total SqFt: 2,560 Year Built +/-: 1992

Property Features

Utilities: Utilities On: No	Basement: Slab	Heat System: Forced Air
Parking: On Site; Paved	Construction: Wood Frame	Heat Fuel: Propane
Location: Business District; Near Shopping; Retail Strip	Foundation Materials: Poured Concrete	Water: Public
Electric: Circuit Breakers	Exterior: Vinyl Siding	Sewer: Public Sewer
Gas: Bottled	Roof: Metal	

Tax/Deed Information

Book/Page/Deed: 4037/290/All	Full Tax Amt/Yr: \$2,341/ 2022	Map/Block/Lot: 5/8/15
Deed/Conveyance Type Offered: Warranty		Tax ID: CALA-000005-000008-000015
Deed Restrictions: Unknown		

Remarks

Remarks: Completely remodeled multi use building on busy Route 1, with high traffic count, currently 2 unit but could be all one. Great visibility, hot top parking lot in the front & rear. Ready to go!

LO: Due East Real Estate

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 05/31/2023
Closed Price: \$187,500

Listing provided courtesy of:



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RE/MAX County
612 Main Street
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Public Detail Report

MLS #: 1503365
Status: Closed

County: Aroostook
Property Type: Commercial

List Price: \$365,000
Original List Price: \$36,500



477 Main Street
Presque Isle, ME 04769-2333

List Price: \$365,000
MLS#: 1503365



General Information

Year Built +/-: 1910 Lot Size Acres +/-: 0.05 Sqft Fin Total +/-: 3,950
Sub-Type: Multi Family

Land Information

Leased Land: No Zoning: Retail Business
Surveyed: Unknown Zoning Overlay: No
Lot Size Acres +/-: 0.05

Interior Information

Total SqFt: 3,950 Year Built +/-: 1910

Property Features

Parking: No Parking; On Street
Location: Downtown

Tax/Deed Information

Book/Page 5763/338 Full Tax Amt/Yr: \$4,224/ 2020 Map/Block/Lot: 035//127
Tax ID: PREE-000035-000127-000477

Remarks

LO: Dobbs Realty

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 10/22/2021
Closed Price: \$355,000

Listing provided courtesy of:



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RE/MAX County
612 Main Street
Presque Isle, ME 04769
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Prepared by Leigh Smith on Wednesday, April 17, 2024 1:41 PM.

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Public Detail Report

MLS #: 1561851
Status: Closed

County: Aroostook
Property Type: Commercial

List Price: \$325,000
Original List Price: \$325,000



394 Main Street
Presque Isle, ME 04769-2601

List Price: \$325,000
MLS#: 1561851



General Information

Year Built +/-: 1929
Sub-Type: Retail

Lot Size Acres +/-: 0.11

Sqft Fin Total +/-: 4,827

Land Information

Leased Land: No
Surveyed: Unknown
Lot Size Acres +/-: 0.11

Zoning: Business

Interior Information

Total SqFt: 4,827

Year Built +/-: 1929

Property Features

Utilities: Utilities On: Yes
Building: Internet Access Available; Security System
Features: System
Parking: On Street; Other Parking
Location: Downtown; Near Shopping
Electric: Circuit Breakers
Gas: No Gas

Basement: Full; Sump Pump
Foundation Materials: Poured Concrete
Exterior: Brick
Roof: Flat; Membrane; Tar/Gravel

Heat System: Baseboard
Heat Fuel: Oil
Water: Public
Sewer: Public Sewer
Accessibility Amenities: 36+ Inch Doors; Level Entry

Tax/Deed Information

Book/Page 4801/201

Full Tax Amt/Yr: \$3,760/ 2022

Map/Block/Lot: 35//127
Tax ID: PREE-000035-000127-000394

Remarks

LO: Dobbs Realty

Sold Information

Sold Terms/Other: /Not Applicable

Closed Date: 10/31/2023
Closed Price: \$260,000

Listing provided courtesy of:



Leigh Smith
RE/MAX County
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Prepared by Leigh Smith on Wednesday, April 17, 2024 1:41 PM.

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Public Detail Report

MLS #: 1448306
Status: Closed

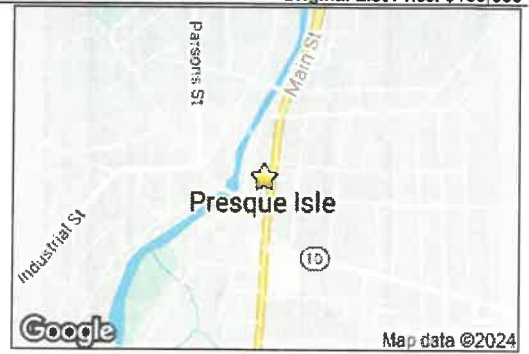
County: Aroostook
Property Type: Commercial

List Price: \$169,000
Original List Price: \$189,000



499 Main Street
Presque Isle, ME 04769-2333

List Price: \$169,000
MLS#: 1448306



General Information

Year Built +/-: 1956 Lot Size Acres +/-: 0.31 Sqft Fin Total +/-: 5,063
Sub-Type: General Commercial

Land Information

Leased Land: No Waterfront: No Zoning: Business
Surveyed: Yes Water Views: No Zoning Overlay: No
Lot Size Acres +/-: 0.31 Bank Owned REO: No

Interior Information

Leases: Yes Total # Floors: 1 Year Built +/-: 1956
Total SqFt: 5,063

Property Features

Utilities: Utilities On: Yes Construction: Masonry Heat System: Baseboard; Hot Water; Steam
Parking: 11 - 20 Spaces; On Site; Paved Exterior: Block; Brick; Fiber Cement Heat Fuel: Oil
Location: Business District Roof: Flat; Membrane Water: Public
Electric: Combination Sewer: Public Sewer
Gas: No Gas

Tax/Deed Information

Book/Page/Deed: 4349/224/All Full Tax Amt/Yr: \$4,915/ 2020 Map/Block/Lot: 35//127
Deed/Conveyance Type Offered: Warranty Tax ID: PREE-000035-000127-000499

Remarks

Remarks: Four unit commercial building right on Main Street in Presque Isle.
LO: Key Realty

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 07/08/2022
Closed Price: \$164,000

Listing provided courtesy of:



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RE/MAX County
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Prepared by Leigh Smith on Wednesday, April 17, 2024 1:41 PM.

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Public Detail Report

MLS #: 1436755
Status: Closed

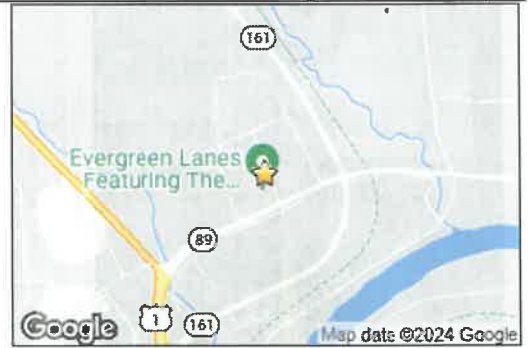
County: Aroostook
Property Type: Commercial

List Price: \$170,000
Original List Price: \$200,000



60 Access Highway
Caribou, ME 04736-3807

List Price: \$170,000
MLS#: 1436755



General Information

Year Built +/-: 1981
Sub-Type: General Commercial

Lot Size Acres +/-: 5.57

Sqft Fin Total +/-: 32,000

Land Information

Leased Land: No
Surveyed: Yes
Lot Size Acres +/-: 5.57

Zoning: Commercial
Zoning Overlay: No

Interior Information

Leases: Yes
Total SqFt: 32,000

Total # Floors: 1
Ceiling Height +/-: 129

Year Built +/-: 1981

Property Features

Building Features: Loading Docks 1 - 4; Storage
Parking: 21+ Spaces
Location: Near Shopping
Electric: Circuit Breakers; Three Phase

Basement: Slab
Foundation Materials: Slab
Exterior: Other Exterior
Roof: Membrane

Tax/Deed Information

Book/Page/Deed: 4209/70/All
Deed/Conveyance Type Offered: Warranty

Full Tax Amt/Yr: / 2019

Map/Block/Lot: 11//4K
Tax ID: CARI-000011-000000-000004-K000000

Remarks

Remarks: EXCELLENT OPPORTUNITY FOR INVESTORS!! Single Story Steel Frame Light Manufacturing Building resting on a Concrete Perimeter foundation with a concrete slab. 32,000 Total Square feet. Building has 5 sections with the center section consisting of a large manufacturing area. currently leasing to multiple tenants for storage, and office space. Endless Possibilities for this Building!!

LO: Progressive Realty

Sold Information

Sold Terms/Other: /Not Applicable

Closed Date: 06/19/2020
Closed Price: \$130,000

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
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Prepared by Leigh Smith on Wednesday, April 17, 2024 1:41 PM.

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Public Detail Report

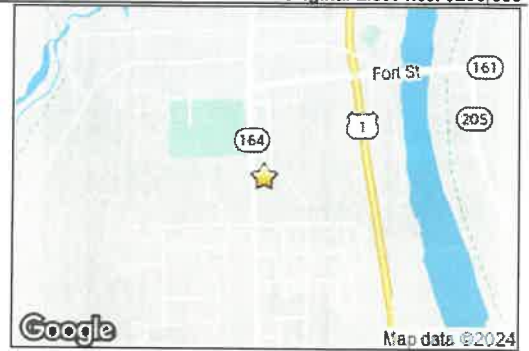
MLS #: 1500375
Status: Closed

County: Aroostook
Property Type: Commercial

List Price: \$250,000
Original List Price: \$250,000



3 Armco Avenue
Caribou, ME 04736-1601
List Price: \$250,000
MLS#: 1500375



General Information

Year Built +/-: 1963 Lot Size Acres +/-: 0.88 Sqft Fin Total +/-: 5,760
Sub-Type: Retail

Land Information

Leased Land: No Waterfront: No Zoning: Commercial
Surveyed: Unknown Water Views: No Zoning Overlay: Yes
Lot Size Acres +/-: 0.88 Bank Owned REO: No

Interior Information

Leases: Yes Total # Floors: 1 Year Built +/-: 1963
Total SqFt: 5,760 Ceiling Height +/-: 9 Retail SqFt: 1,440
Warehouse SqFt: 4,320

Property Features

Utilities: Utilities On: Yes Basement: None Heat System: Direct Vent Furnace; Hot Water
Building: Internet Access Available; Loading Docks 1 - Construction: Steel Frame Heat Fuel: Propane
Features: 4; Overhead Doors; Security System; Storage Foundation Materials: Poured Concrete; Slab Water: Public
Parking: 21+ Spaces; Garage; Off Street; On Site; Exterior: Metal Clad Sewer: Public Sewer
Paved; Reserved Roof: Flat; Rolled/Hot Mop Accessibility Amenities: 36+ Inch Doors; Level Entry
Location: Business District; Near Airport; Near Shopping
Electric: Circuit Breakers
Gas: Bottled

Tax/Deed Information

Book/Page/Deed: 1891/339/All Full Tax Amt/Yr: \$3,846/ 2020 Map/Block/Lot: 025//A
Deed/Conveyance Type Offered: Warranty Tax ID: CARI-000025-000000-000002-A000000
Deed Restrictions: Unknown

Remarks

Remarks: Looking for an investment property to build your nest egg? Large Commercial/Retail space with great visibility, and Location, Location, Location! Plenty of off-street parking. Excellent rental history with long-term tenant! New Boiler system 4 years ago provides efficient heating. Loading docks and doors in rear. Storage shed for lawn care etc. Mower included. Give us a call!

LO: Progressive Realty

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 12/22/2021
Closed Price: \$160,000

Listing provided courtesy of:



Leigh Smith
RE/MAX County
612 Main Street
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leighsmith@remax.net



Prepared by Leigh Smith on Wednesday, April 17, 2024 1:41 PM.

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Public Detail Report

MLS #: 1479011
Status: Closed

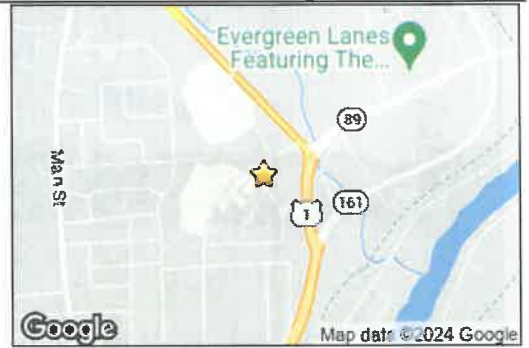
County: Aroostook
Property Type: Commercial

List Price: \$155,000
Original List Price: \$199,000



149 Bennett Drive
Caribou, ME 04736-2024

List Price: \$155,000
MLS#: 1479011



General Information

Year Built +/-: 1979 Lot Size Acres +/-: 0.56 Sqft Fin Total +/-: 2,315
Sub-Type: General Commercial

Land Information

Leased Land: No Waterfront: No Zoning: Commercial
Surveyed: Unknown Zoning Overlay: No
Lot Size Acres +/-: 0.56 Bank Owned REO: No

Interior Information

Leases: No Total # Floors: 1 Year Built +/-: 1979
Total SqFt: 2,315 Ceiling Height +/-: 8

Property Features

Utilities: Utilities On: No Basement: Slab Heat System: Hot Air
Building Features: Fire System; Internet Access Available Construction: Wood Frame Heat Fuel: Propane
Parking: 21+ Spaces Foundation Materials: Poured Concrete Water: Public
Location: Business District; Near Airport Exterior: Brick; Wood Siding Sewer: Public Sewer
Electric: Circuit Breakers Roof: Shingle Accessibility Amenities: Level Entry
Gas: Bottled

Tax/Deed Information

Book/Page/Deed: 5797/211/All Full Tax Amt/Yr: \$3,313/ 2020 Map/Block/Lot: 38/14A
Deed Restrictions: Unknown Tax ID: CARI-000038-000000-000014-A000000

Remarks

LO: RE/MAX County

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 11/01/2022
Closed Price: \$107,000

Listing provided courtesy of:



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Public Detail Report

MLS #: 1568671

County: Aroostook

Status: Closed

Property Type: Commercial

Directions: From Main Street, turn onto Herschel Street, then left onto Record Street, Right onto Center Street. 6 Center Street is on the right.

List Price: \$139,900
Original List Price: \$139,900



6 Center Street
Caribou, ME 04736-2102

List Price: \$139,900
MLS#: 1568671



General Information

Year Built +/-: 1946

Lot Size Acres +/-: 0.15

Sub-Type: General Commercial

Sqft Fin Total +/-: 2,450

Land Information

Leased Land: No

Surveyed: No

Lot Size Acres +/-: 0.15

Zoning: Commercial
Zoning Overlay: No

Interior Information

Total SqFt: 2,450

Year Built +/-: 1946
Year Renovated +/-: 2017
Retail SqFt: 2,450

Property Features

Utilities: Utilities On: Yes

Parking: On Site

Location: Business District; Downtown; Near Shopping

Basement: Full

Construction: Masonry

Foundation Materials: Poured Concrete

Exterior: Concrete

Water: Public

Sewer: Public Sewer

Tax/Deed Information

Book/Page/Deed: 5708/117/All

Full Tax Amt/Yr: \$2,244/ 2022

Map/Block/Lot: 31//99

Deed/Conveyance Type Offered: Quit Claim

Deed Restrictions: Unknown

Tax ID: CARI-000031-000000-000099

Remarks

Remarks: Limitless Opportunities Await - Your Vision, Your Success! Welcome to a prime investment opportunity in the heart of Caribou, where the potential for dining, office, or retail businesses knows no bounds. This centrally located building offers a canvas for your dreams to take shape, making it an ideal space for aspiring entrepreneurs and seasoned business owners alike. Completely renovated in 2017, this establishment once thrived as a popular restaurant, and with a little imagination, it could effortlessly reclaim its former glory. However, the possibilities extend far beyond the realm of dining - the choice is yours to shape this space into whatever venture you envision. Step into a world of modern convenience, as the building boasts a new heating system, updated wiring, and upgraded plumbing, providing a solid foundation for your ambitions to flourish. Embrace the opportunity to create an establishment that will cater to the community's needs and carve a niche in the downtown Caribou landscape. The possibilities are only limited by your creativity, and with ample space upstairs and in the basement, your plans have the room to bloom. Whether you dream of a bustling eatery, an innovative office space, or a captivating retail business, this building provides the blank canvas you need to make your vision a reality. Call or text today!

LO: Fields Realty LLC

Sold Information

Sold Terms/Other: /Not Applicable

Closed Date: 01/12/2024

Closed Price: \$135,000

Listing provided courtesy of:



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Public Detail Report

MLS #: 1453934
Status: Closed

County: Aroostook
Property Type: Commercial

List Price: \$350,000
Original List Price: \$459,900



14 Evergreen Parkway
Caribou, ME 04736-1951

List Price: \$350,000
MLS#: 1453934



General Information

Year Built +/-: 1969 Lot Size Acres +/-: 0.88 Sqft Fin Total +/-: 6,314

Sub-Type: General Commercial

Land Information

Leased Land: No Zoning: Commercial
Surveyed: No Zoning Overlay: No
Lot Size Acres +/-: 0.88

Interior Information

Leases: No Total # Floors: 1 Year Built +/-: 1969
Total SqFt: 6,314 Year Renovated +/-: 2017

Property Features

Utilities:	Utilities On: Yes	Basement:	Slab	Heat System:	Forced Air
Building Features:	Storage	Foundation Materials:	Slab	Heat Fuel:	Oil
Parking:	21+ Spaces	Exterior:	Aluminum Siding; Vinyl Siding	Water:	Public
Location:	Downtown	Roof:	Other	Sewer:	Public Sewer
Electric:	Circuit Breakers			Accessibility Amenities:	36+ Inch Doors
Gas:	No Gas				

Tax/Deed Information

Book/Page/Deed: 5625/196/All Full Tax Amt/Yr: \$8,472/ 2019 Map/Block/Lot: 039//279
Deed/Conveyance Type Offered: Warranty Tax ID: CARI-000039-000000-000279

Remarks

Remarks: Endless Opportunities with this One!! Former Warehouse Restaurant . Turn-Key!! This is a One of Kind Design and really must be seen.. All Equipment is Included. Property has been completely remodeled and Building is 6314 square feet. Large Open area for Dining, Separate Dining area for smaller parties, Beautiful Bar Area, Outside Patio, ATV and Snowmobile Trails adjacent to Property!! Call today for a Showing! Serious Inquiries Only!

LO: Progressive Realty

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 12/21/2020
Closed Price: \$200,000

Listing provided courtesy of:



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Public Detail Report

MLS #: 1532584

County: Aroostook

List Price: \$139,000

Status: Closed

Property Type: Commercial

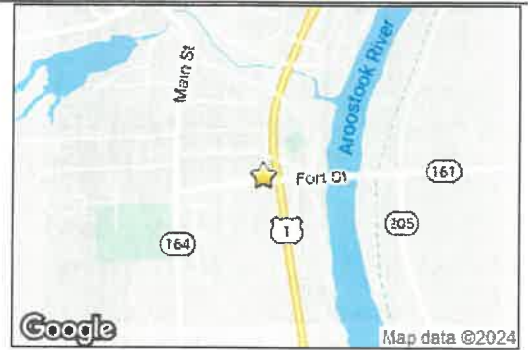
Original List Price: \$149,900

Directions: This building is at the intersection of Fort Street and Route 1. - on the corner of Fort Street.



46 Fort Street
Caribou, ME 04736-1619

List Price: \$139,000
MLS#: 1532584



General Information

Year Built +/-: 1996 Lot Size Acres +/-: 0.18 Sqft Fin Total +/-: 1,196

Sub-Type: General Commercial

Land Information

Leased Land: No Zoning: Commercial
Surveyed: No Zoning Overlay: Unknown
Lot Size Acres +/-: 0.18 Bank Owned REO: No

Interior Information

Leases: No Year Built +/-: 1996
Total SqFt: 1,196 Year Renovated +/-: 2022

Property Features

Utilities: Utilities On: Yes Basement: Slab
Building Features: Internet Access Available Foundation Materials: Poured Concrete; Slab
Parking: 5 - 10 Spaces; Gravel Exterior: Vinyl Siding Heat System: Heat Pump
Location: Near Shopping Roof: Composition Heat Fuel: Electric
Electric: Circuit Breakers Water: Public
Gas: No Gas Sewer: Public Sewer
Accessibility Amenities: 32 - 36 Inch Doors

Tax/Deed Information

Book/Page/Deed: 4919/204/All Full Tax Amt/Yr: \$1,929/ 2021 Map/Block/Lot: 27//002
Deed/Conveyance Type Offered: Quit Claim Tax ID: CARI-000027-000000-000002
Deed Restrictions: Unknown

Remarks

Remarks: Looking for space to start your business? This building is turnkey and located at high traffic intersection. The work is done, move in and open up! Many updates including electrical and heat pumps. Also previously damaged area of the slab has been recently repaired. Call or text for more information.

LO: Fields Realty LLC

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 12/29/2022
Closed Price: \$100,000

Listing provided courtesy of:

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Public Detail Report

MLS #: 1506445
Status: Closed

County: Aroostook
Property Type: Commercial

List Price: \$86,500
Original List Price: \$86,500



53 Herschel Street
Caribou, ME 04736-2426

List Price: \$86,500
MLS#: 1506445



General Information

Year Built +/-: 1956 Lot Size Acres +/-: 0.11 Sqft Fin Total +/-: 3,360
Sub-Type: General Commercial

Land Information

Leased Land: No Waterfront: No Zoning: Commercial
Surveyed: No Zoning Overlay: No
Lot Size Acres +/-: 0.11

Interior Information

Total SqFt: 3,360 Ceiling Height +/-: 16 Year Built +/-: 1956
Retail SqFt: 3,360

Property Features

Utilities: Utilities On: No	Basement: Slab	Heat System: Forced Air; Hot Air
Building Features: Internet Access Available; Storage	Construction: Masonry	Heat Fuel: Oil
Parking: 1 - 4 Spaces	Foundation Materials: Poured Concrete	Water: Public
Location: Downtown	Exterior: Brick	Sewer: Public Sewer
Electric: Circuit Breakers	Roof: Membrane	
Gas: No Gas		

Tax/Deed Information

Book/Page/Deed: 4830/3/All Full Tax Amt/Yr: \$1,762/ 2020 Map/Block/Lot: 31//13
Deed/Conveyance Type Offered: Trustee Tax ID: CARI-000031-000000-000013

Remarks

Remarks: Endless Opportunities with this 3300 Square Foot Building! Located in the Center of Town with High Visibility.. Property was built in 1956 and has had several updates in 2010-2011 (Roof, Furnace, Electrical Panel, Bathroom, Back Room and Stairway!! So Many Possibilities!! Come Take a Look!!

LO: Progressive Realty

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 05/10/2022
Closed Price: \$75,000

Listing provided courtesy of:



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Public Detail Report

MLS #: 1454749

County: Aroostook

List Price: \$99,500
Original List Price: \$99,500

Status: Closed

Property Type: Commercial

Directions: Set in between a busy commercial set, the post office on one end, the movie theater on the other!



52 Sweden Street
Caribou, ME 04736-2110

List Price: \$99,500
MLS#: 1454749



General Information

Sub-Type: General Commercial Lot Size Acres +/-: 0.13 Sqft Fin Total +/-: 5,665

Land Information

Leased Land: No Waterfront: No Zoning: Commercial
Surveyed: No Water Views: No Zoning Overlay: Unknown
Lot Size Acres +/-: 0.13 Bank Owned REO: Yes

Interior Information

Leases: No Total # Floors: 1
Office SqFt +/-: 5,665
Total SqFt: 5,665

Property Features

Utilities: Utilities On: Yes Basement: Full; Unfinished
Building: Generator; Internet Access Available; Other Construction: Masonry Heat System: Baseboard; Hot Water
Features: Equipment; Security System; Sprinkler - Wet; Storage Foundation Materials: Poured Concrete Heat Fuel: Oil; Wood
Parking: Off Site; Paved Exterior: Brick Water: Public
Location: Business District; Downtown; Near Airport; Near Shopping; Retail Strip; Shopping Mall Roof: Tar/Gravel Sewer: Public Sewer
Electric: Circuit Breakers; Generator Hookup Accessibility Amenities: Level Entry
Gas: No Gas

Tax/Deed Information

Book/Page/Deed: 5827/158/All Full Tax Amt/Yr: \$4,802/ 2020 Map/Block/Lot: 031//066
Deed/Conveyance Type Offered: Quit Claim w/Covenant Tax ID: 52swedenstcariboume04736
Deed Restrictions: Unknown

Remarks

Remarks: Great investment opportunity in downtown Caribou! Over 5,586 square feet of finished commercial office space on one of Caribou's popular downtown retail/commercial streets. Five plus offices on the first floor, space for training and/or conferencing as well. Receptionist area great for welcoming customers. Private lockers for your employees personal items, server room closed off from the open office space, and multiple breaker boxes to fit your needs. Large open space great for retail or open floor plan office space. Four half baths and a 3/4 bath on the first floor. Large kitchenette and break room. Tons of storage in the basement, wood AND oil furnaces, sprinkler system in place, public water and sewer. In the summer you'll find Sweden St busy on Thursday nights with 2,000+ folks attending Caribou's "Thursday's on Sweden Street"! Open your doors and take advantage of all the potential customers. Grow your business here!

LO: Kieffer Real Estate

Sold Information

Sold Terms/Other: /Foreclosure Closed Date: 09/28/2020
Closed Price: \$55,000

Listing provided courtesy of:



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Prepared by Leigh Smith on Wednesday, April 17, 2024 1:42 PM.

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Public Detail Report

MLS #: 1554525
Status: Closed

County: Aroostook
Property Type: Commercial

List Price: \$450,000
Original List Price: \$450,000



66 Sweden Street
Caribou, ME 04736-2230

List Price: \$450,000
MLS#: 1554525



General Information

Year Built +/-: 1927 Lot Size Acres +/-: 0.4 Sqft Fin Total +/-: 13,044
Sub-Type: Mixed Use

Land Information

Leased Land: No Waterfront: No Zoning: Commercial
Surveyed: Unknown Water Views: No
Lot Size Acres +/-: 0.4

Interior Information

Total SqFt: 13,044 Year Built +/-: 1927
Year Renovated +/-: 1985

Property Features

Utilities: Utilities On: Yes Basement: Partial; Slab; Unfinished Heat System: Baseboard; Direct Vent
Parking: On Site; On Street Roof: Membrane Furnace; Forced Air; Hot Water
Location: Downtown Heat Fuel: Oil
Electric: Circuit Breakers; Fuses Water: Public
Sewer: Public Sewer

Tax/Deed Information

Book/Page/Deed: 4954/279/All Full Tax Amt/Yr: \$5,428/ 2022 Map/Block/Lot: 31/70
Deed/Conveyance Type Offered: Warranty Tax ID: CARI-000031-000000-000070

Remarks

Remarks: Current 4-Plex movie theater with 2 spacious apartments on the second floor. Has three digital projectors.
LO: Dobbs Realty

Sold Information

Sold Terms/Other: /Not Applicable Closed Date: 05/31/2023
Closed Price: \$350,000

Listing provided courtesy of:

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