

**STATE OF MAINE  
AROOSTOOK, SS**

**COUNTY COMMISSIONERS'  
PROPERTY TAX ABATEMENT APPEAL**

**Cassidy Holdings LLC** )  
 )  
 **Applicant** )  
 )  
 **v.** )  
 )  
 **City of Caribou** )  
 )  
 **Respondent** )

**DECISION**

Applicant/taxpayer, Cassidy Holdings LLC, applied to the Aroostook County Commissioners, pursuant to 36 M.R.S.A., Section 844, seeking an abatement of their 2021 taxes assessed on property in the City of Caribou, Maine. The hearing was held in Caribou, Maine on July 8, 2024. The hearing was attended by all three (3) County Commissioners; the County Administrator; Dana Cassidy representing Cassidy Holdings LLC (the property owner); and Penny Thompson, the former Caribou Assessor Agent and current City Manager.

By consent of the parties, the County Commissioners find that all statutory procedures and time requirements for this appeal have been complied with or waived. This decision is rendered based on the testimony at the hearing and all exhibits and documents provided by the parties.

The parties agreed that the proceedings would not be recorded and the record will show that the opportunity was made to both parties at the hearing.

**FINDINGS OF FACT:**

The Applicant is the owner of land and building(s) located at 63 Sweden Street (Map 31 Lot 32) in Caribou. This property is listed as having .30 acres and outbuildings.

The 2021 municipal value for his property was \$1,383,000.00 resulting in a tax bill of \$32,569.65. The taxes have been paid for the 2021 tax year.

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. 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. Cassidy Holdings then filed a second appeal to modify the assessment. That abatement request was for a total of \$1,173,000. The total assessment had remained unchanged since the city wide revaluation was implemented in 2012.

Dana Cassidy, testified that the information provided to the Commissioners was mainly focused on a Broker's Opinion as to the value of the property that considered sales data within the City of Caribou and other commercial properties not located within the City of Caribou. Cassidy did not provide comparable assessed valued properties as part of his testimony or any other information previously provided to the Board for consideration. A Broker's Opinion may not comply with appraisal standards.

Penny Thompson provided testimony that 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. 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. The total is adjusted further by condition, functional and economic obsolescence.

Ms. Thompson provided the 2021 assessment for the Cassidy Holdings LLC property as well as the assessment of other properties coded as having an "office" occupancy code. A total of 6 comparable properties were provided.

#### **CONCLUSIONS OF LAW:**

A town's tax assessment is presumed to be valid. To be entitled to an abatement, a taxpayer must show that an assessment is manifestly wrong by proving that the property is substantially overvalued, there was unjust discrimination, or that the assessment was fraudulent. Unjust discrimination in taxation violated both the Maine Constitution Art. IX § 8 and the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution. *City of Biddeford v. Adams*, 1999 ME 49, P13, 727 A.2d 346, 349

Taxpayers can prove discrimination only if they show that the assessor's systems necessarily results in unequal apportionment. *Adams*, 1999 ME 49, P14, 727 A.2d at 349. This standard must be understood in the context of the federal constitutional rule that forbids "intentional systematic undervaluation by state officials of other taxable property in the same class. *Allegheny Pittsburgh Coal Co. v. County Comm'n*, 488 U.S. 336, 345, 102 L. Ed 2d 688, 109 S. Ct. 633 (1989); see also *Kittery Elec. Light co. v. Assessors of the Town of Kittery*, 219 A.2d 728, 741 (Me. 1966)

#### **DECISION:**

The Board of County Commissioners hereby finds based on the evidence and information provided by the Applicant and the Respondent, both before and during the hearing, that the Applicant has not demonstrated that the assessment is "manifestly wrong." The Respondent provided substantive documentation at the hearing to support a rational basis for the valuation of the property in question. In reviewing an extensive sampling of the valuation reports of similar

properties, it appears that a consistent methodology has been employed in the determination of property valuation in the Town.

Accordingly, we find there is no objective evidence to suggest the Respondent erred in its valuation of this property. Therefore, this appeal is **DEEMED DENIED**.

In accordance with Title 36 M.R.S.A. § 844, either party may appeal from the decision of the County Commissioners to the Superior Court, in accordance with the Maine Rules of Civil Procedure, Rule 80B.

**Dated: July 17, 2024**

**AROOSTOOK COUNTY COMMISSIONERS**

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Paul J. Underwood, Chairman

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Norman L. Fournier, Commissioner

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William T. Dobbins, Commissioner