



Board of Assessment Review

Monday, September 14, 2026, 11:00 AM

Meeting Minutes

Eric Larsson, Chair
Dale Knapp
Lee Lowry

The meeting convened at 11:03 a.m. on September 14, 2026 via Zoom.

Attendees: Board members Eric Larsson, Chair, Dale Knapp, Lee Lowry, Attorney Jonathan Hunter representing the board, City Assessor Elisa Marr, Assistant City Assessor Matthew Caton, Attorney Michael Goldman representing the city, Attorney Henry Barkley representing the taxpayer, Andrew Altmaier and Patrick Hess representing the taxpayer, and board assistant Annie James.

Board attendance was taken by roll call. One member of the public, David Silk, was present.

Approve the Minutes of the August 24, 2026 Board of Assessment Review Meeting

Board Chair Larsson moved to approve the minutes of the August 24, 2026 Board of Assessment Review Meeting. Board member Knapp seconded the motion, which was approved by a roll call vote of (3-0). The following individuals spoke: Eric Larsson, Attorney Hunter, Attorney Barkley.

Continuation of Appeal of Assessments re: 307 Cumberland Avenue, CBL 033 N018001; 220 Oxford Street, CBL 033 N003001; 67 Elm Street, CBL 033 N001001; 61 Elm Street, CBL 033 N004001; and 55 Elm Street, CBL 033 N006001; Owner Avesta Housing Development Corporation

Board Chair Larsson opened the continuation of the appeal of the assessments from Avesta Housing Development Corporation. Attorney Hunter provided a summary of the arguments to the Board, and shared his screen to display 36 M.R.S. § 652 for the Board to review. The following individuals spoke: Eric Larsson, Dale Knapp, Attorney Hunter, Lee Lowry, Annie James.

Board member Lowry moved to re-open the public portion of the hearing at 11:39 a.m. Board Chair Larsson seconded the motion, which was approved by a roll call vote of (3-0).

The following individuals spoke during the public portion of the hearing: Patrick Hess, Attorney

Goldman, Attorney Barkley.

The Board discussed the factual findings of the appeal. The following individuals spoke: Attorney Hunter, Eric Larsson, Lee Lowry, Dale Knapp.

A break was called at 12:34 p.m.

The meeting reconvened at 12:41 p.m.

Board chair Larsson moved to close the public portion of the hearing at 12:42 p.m. Board member Knapp seconded the motion, which was approved by a roll call vote of (3-0).

Attorney Hunter suggested a motion to grant the appeal based on a finding that the applicant has proven entitlement to the tax exemption under 36 M.R.S. § 652(1)(A) and (C) for property of benevolent and charitable institutions, which was moved by Board chair Larsson. Board member Lowry seconded the motion, which was approved by a roll call vote of (3-0).

Board member Lowry motioned to authorize the Board's Attorney to prepare a written decision to be reviewed and signed within 10 days. Board chair Larsson amended the motion to 7 days to reflect the applicant's returned decision timeline. Board member Lowry seconded the motion as amended, which was approved by a roll call vote of (3-0).

New Business (If Necessary)

The Board did not discuss any new business.

Adjournment

Board chair Larsson moved and Board member Lowry seconded the motion to adjourn, which passed by a roll call vote of (3-0). The meeting concluded at 12:47 p.m.