



Board of Assessment Review

Monday, September 28, 2026, 1:00 PM

Meeting Minutes

Eric Larsson, Chair
Lee Lowry
Samuel Rains
Julia Sheridan, Alternate

The meeting convened at 1:00 p.m. on September 28, 2026 in Room 24 at Portland City Hall, 389 Congress Street, Portland, Maine.

Attendees: Board members Eric Larsson, Chair, Lee Lowry, Samuel Rains, Julia Sheridan, Attorney Jonathan Wagner representing the Board, City Assessor Elisa Marr, Assessor's staff Austin Bengston, Attorney for the city Michael Goldman, appellant Theodore Haykal, and Board assistant Annie James.

No members of the public attended. Board attendance was taken by roll call.

Approve the Minutes of the September 14, 2026 Board of Assessment Review Meeting

Board member Lowry moved to approve the minutes of the September 14, 2026 Board of Assessment Review Meeting. Board Chair Larsson seconded the motion, which was approved by a roll call vote of (3-0).

Appeal of Assessment of 522 Island Ave., Parcel ID 090 AA004001, Owner Theodore W. Haykal

Board Chair Larsson opened the appeal of the Assessment of 522 Island Ave., Parcel ID 090 AA004001, Owner Theodore W. Haykal. Board Chair Larsson discussed the role of the Board's members and alternates, introduced the parties, and reviewed the meeting's agenda and submitted materials. Theodore Haykal requested to submit additional material, which included 15 photos of the property as well as a written copy of his remarks. The Assessor reviewed and had no objections to the submission of the additional materials. The following individuals spoke: Eric Larsson, Theodore Haykal, Attorney Goldman.

Board Chair Larsson invited the appellant to present their argument. Theodore Haykal presented his argument, and, when finished, answered questions. The following individuals spoke: Theodore Haykal, Eric Larsson, Lee Lowry, Samuel Rains, Julia Sheridan, Attorney Wagner, Attorney Goldman.

Board Chair Larsson invited the Assessor to present their response and answer questions. The following individuals spoke: Attorney Goldman, Elisa Marr, Theodore Haykal, Eric Larsson, Samuel Rains.

The following Exhibits were presented for the Board to review: Assessor's Exhibit 1, 3, 4, 5.

Board Chair Larsson invited the appellant to close their argument. The following individuals spoke: Theodore Haykal.

Board Chair Larsson invited the Assessor to close their argument. The following individuals spoke: Attorney Goldman.

Attorney Wagner provided a summary of the Board's role as the decision-making body. The following individuals spoke: Attorney Wagner, Theodore Haykal.

Board Chair Larsson opened the hearing to public comment. No members of the public were present.

The Board closed the public portion of the meeting and began their deliberations. The following individuals spoke: Eric Larsson, Samuel Rains, Lee Lowry, Attorney Wagner, Michael Goldman.

Board member Lowry moved to find that the Board has jurisdiction to hear the appeal, which was seconded by Board Chair Larsson, which passed by a roll call vote of (3-0).

Board Chair Larsson moved to find that the applicant did not meet their burden of showing that the assessment of the property was substantially overvalued, and therefore to deny the appeal. Board member Lowry seconded the motion, which was passed by a roll call vote of (3-0).

The Board continued discussing the factual findings of the appeal. The following individuals spoke: Attorney Wagner, Eric Larsson, Lee Lowry, Samuel Rains.

Board Chair Larsson moved to authorize the Board's Attorney to prepare a written decision to be reviewed and signed within 10 days. Board member Lowry seconded the motion, which passed by a roll call vote of (3-0).

Adjournment

Board member Lowry moved and Board Chair Larsson seconded the motion to adjourn, which passed by a roll call vote of (3-0). The meeting concluded at 2:19 p.m.