

SUPREME JUDICIAL COURT OF MAINE

Roberts v. Town of Southwest Harbor, 2004 ME 132

861 A.2d 617 (Me. 2004) · Decided November 1, 2004

SUMMARY

The Maine Supreme Judicial Court affirmed the denial of John T. Roberts’s request for an abatement of his 2001 property taxes. The court held that an unjust-discrimination claim must demonstrate discriminatory valuation of the property as a whole, rather than disparity in the assessment of a single component, and concluded that the Board’s findings were sufficient for appellate review.

CASE DETAILS

COURT	Supreme Judicial Court of Maine
WRITING FOR THE COURT	Dana, J.; Alexander; Calkins; Clifford; Dana; Levy; Rudman; Saufley
JURISDICTION	Maine
DECIDED	November 1, 2004
DISPOSITION	affirmed
PROCEDURAL POSTURE	Appeal from a Superior Court judgment affirming the Southwest Harbor Board of Appeals' denial of an abatement of the appellant's 2001 property taxes.
STANDARD OF REVIEW	The court reviewed whether the Board's findings were sufficient to permit meaningful appellate review and whether the Board correctly applied the governing unjust-discrimination standard.
PRECEDENTIAL VALUE	Published precedential opinion of the Supreme Judicial Court of Maine.
PARTIES	John T. Roberts v. Town of Southwest Harbor

TOPICS

property tax tax municipal law constitutional law judicial review of agency action

PRACTICE AREAS

property taxation municipal law constitutional law administrative law

QUESTIONS PRESENTED

1. Whether a taxpayer may establish unjust discrimination in property taxation by showing a disparity in the treatment of only one component of the property's assessment, without showing that the property's total assessment was discriminatory.
2. Whether the Board of Appeals made findings sufficient to permit meaningful judicial review.

HOLDINGS

1. A taxpayer seeking to prove unjust discrimination must demonstrate that the property as a whole was valued differently from comparable properties; a claim based only on one component of the total assessment is insufficient.
2. The Board's record contained findings sufficient for appellate review.

KEY QUOTATIONS

“Accordingly, a taxpayer seeking to prove unjust discrimination must demonstrate that his property, as a whole, has been valued differently than other comparable properties.” (¶ 4)

FACTUAL BACKGROUND

John T. Roberts owned a seasonal cottage in Southwest Harbor that the Town assessed at \$1,573,300 for 2001. The assessment divided the property into categories, including homesite, frontage, rear land, lot improvements, and building. Roberts's unjust-discrimination claim focused solely on the value assigned to the Rear Land 2 component, which he alleged was assessed at a higher rate than comparable Rear Land 2 property elsewhere in the Town.

PROCEDURAL HISTORY

Roberts sought an abatement of his 2001 property taxes before the Southwest Harbor Board of Appeals. The Board denied relief. The Hancock County Superior Court, Hjelm, J., affirmed, and Roberts appealed to the Supreme Judicial Court of Maine.

DISPOSITION

affirmed

CASES CITED

- Ram's Head Partners, LLC v. Town of Cape Elizabeth, 2003 ME 131, 834 A.2d 916
- Yusem v. Town of Raymond, 2001 ME 61, 769 A.2d 865
- Chase v. Town of Machiasport, 1998 ME 260, 721 A.2d 636