

318 Orchard Lane, Westbrook County

Property tax appeal evidence pack, prepared for the owner to file. Tax year 2027 notice. Every address, figure and county name here is invented to show the shape of a real pack.

1. One screen

ITEM	FIGURE	WHERE IT COMES FROM
Value on the notice	\$412,000	Notice of valuation, dated 12 Jan
Last year's value	\$348,000 (+18.4%)	Assessor's record card, prior year
Errors found on the record card	2 (finished area, bath count)	Section 2
Value indicated by six sold comparables	\$376,000 (median, adjusted)	Section 3
Value to ask for	\$372,000	Comps median, less the condition items the card ignores
What that is worth, roughly	about \$760 a year at the current effective rate of 1.9%	Rate from the county's own tax-rate sheet; your bill may differ
Deadline	31 March, received not postmarked	County Board of Revision rules, section 4

The case in one line: the card counts 200 square feet of unfinished attic as finished living area and a half bath that is not there; six houses like this one sold for a median of \$376,000 in the last twelve months; the notice should be reduced to \$372,000.

2. The record card, line by line

LINE ON THE CARD	CARD SAYS	WHAT WE FOUND	EVIDENCE TO ATTACH
Finished living area	1,840 sq ft	1,640 sq ft. The 200 sq ft attic is unfinished: no heat, no insulation, exposed rafters. The county's permit search shows no finishing permit on the parcel.	Two photos of the attic; the permit search printout (0 permits since 2009)
Bathrooms	2.5	2.0. There is no half bath on the ground floor; the sketch shows a closet.	Photo of the closet; the 2009 listing floor plan
Condition	Good	Average. Roof is 22 years old (2004 permit), original single-pane windows, furnace from 2001.	Roof permit record; two window photos; furnace label photo
Lot	0.31 acre	Correct (plat matches).	—
Grade / quality	C+	Correct for the street.	—

Read from the county assessor's online record card, the county permit search and the owner's photos. Two errors raise the card's value on their own, before any comparable is considered.

3. Six sold comparables

ADDRESS	SOLD	PRICE	SQ FT	BED / BATH	ADJUSTED
302 Orchard Lane (0.1 mi)	Aug 2026	\$385,000	1,710	3 / 2	\$372,000
41 Pear Tree Court (0.3 mi)	May 2026	\$399,500	1,760	3 / 2	\$381,000
1188 Mill Road (0.4 mi)	Oct 2026	\$362,000	1,590	3 / 2	\$368,000
17 Quarry Street (0.6 mi)	Mar 2026	\$415,000	1,880	4 / 2.5	\$379,000
559 Orchard Lane (0.3 mi)	Jul 2026	\$371,000	1,650	3 / 2	\$371,000
24 Hollow Way (0.7 mi)	Dec 2025	\$395,000	1,700	3 / 2	\$384,000

All six: same school zone, sold on the open market within twelve months of the valuation date, 1,590–1,880 sq ft, built 1988–1996. Adjustments are plain and shown in the pack: \$110 per sq ft of living-area difference, \$6,000 per half bath, and a time adjustment of 0.3% a month from the county's own sales-ratio study. Median adjusted price: \$376,000. Each comp links to the county's recorded sale and the listing's sold page.

4. Your statement, in the county's wording

"I am the owner of parcel 18-044-0312. I believe the 2027 valuation of \$412,000 is above market value. The property record card overstates finished living area by 200 square

feet and lists a half bathroom that does not exist; corrected, the card describes a 1,640 square foot, three bedroom, two bath house in average condition with a 22-year-old roof. Six comparable sales in the same school zone within twelve months of the valuation date, adjusted for size, bathrooms and date of sale, indicate a value of \$376,000. I ask that the valuation be reduced to \$372,000. Evidence attached: photographs (6), permit search printout, the six recorded sales with their adjustments, and the prior-year record card."

5. How to file

Form: Westbrook County Board of Revision, Complaint Against Valuation (BOR-1), the current year's version from the county auditor's site. **Deadline:** 31 March, received by the auditor's office, not postmarked. **Where:** the auditor's counter, by mail, or the online portal (account needed). **Attach:** the pages of this pack in this order: statement, record-card corrections, comparables, photographs. **Hearing:** 15 minutes; say the one-line case first, hand over the comparables, answer questions about condition with the photos; do not argue about the tax rate or the county's budget, the board can only decide value. **If you lose:** the next step and its deadline are on the back of the board's decision letter.

6. Sources read

SOURCE	WHAT IT GAVE
County assessor's online record card	The card's lines, prior-year value, sketch
County permit search	No finishing permit; 2004 roof permit
County recorder's sales list and the listings' sold pages	Six comparable sales with dates and prices
County sales-ratio study	Time adjustment
County auditor's site	Form, deadline, filing address, hearing rules
Owner's photos and answers	Attic, closet, roof, windows, furnace

This pack is research and writing from public records and the owner's own facts. It is not legal or tax advice, nobody represents you, and the owner files it. If the county's record card has no errors and the comparables support the notice, the pack says so and you decide whether to file.