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Cassidy Holdings, LLC v. Aroostook County Commissioners et al.

Supreme Judicial Court of Maine - November 9, 2023 - A.3d - 2023 WL 7393512 - 2023 ME 69

Taxpayer, the owner of a nonresidential property with equalized municipal valuation of $1 million or greater, appealed city board of assessor's decision denying its property tax abatement application to county commissioners.

The commissioners declined the appeal based on their conclusion they lacked subject matter jurisdiction.

Taxpayer appealed that decision to the Superior Court. The Superior Court granted the appeal and remanded the matter to county commissioners. County commissioners appealed.

The Supreme Judicial Court held that taxpayer was not required to pursue appeal before the State Board of Property Tax Review because the county commissioners and State Board had concurrent jurisdiction over appeals of a municipality's denial of an abatement application.

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