STATE OF MAINE YORK, SS.

SUPERIOR COURT CIVIL ACTION DOCKET NO. AP-15-7

MARY THRON, et al.,

Plaintiffs,

٧.

ORDER

TOWN OF KITTERY,

Defendant.

Plaintiffs bring this Rule 80B appeal from a decision by the Town of Kittery Board of Assessment Review denying tax abatements for alleged overvaluation of their properties. The Town has moved to remand the matter to the Board for further findings of fact and conclusions of law.

The findings underpinning the Board's decision cannot be inferred from the notice of decision. Without the Board's findings or conclusions, this court cannot engage in meaningful review of the decision. This matter is therefore appropriate for remand. See Hartwell v. Town of Ogunquit, 2015 ME 51, ¶ 14, 115 A.3d 81 ("[W]hen an administrative board or agency fails to make sufficient and clear findings of fact and such findings are necessary for judicial review, we will remand the matter to the agency or board to make the findings.") (citation omitted).

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The entry shall be:

Defendant's motion to remand is hereby GRANTED.

SO ORDERED.

DATE: October <u>/6</u>, 2015

John O'Neil, Jr.
Justice, Superior Court

AP-15-07

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