

WESLEY BUCKLIN

v.

TOWN OF SWANVILLE

Submitted on Briefs June 5, 2012

Decided June 21, 2012

Panel: SAUFLEY, C.J., and ALEXANDER, LEVY, SILVER, MEAD, and GORMAN, JJ.

MEMORANDUM OF DECISION

Wesley Bucklin appeals from the judgment of the Superior Court (Waldo County, *R. Murray, J.*) affirming the decision of the Board of Assessment Review of the Town of Swanville, which denied Bucklin's request for poverty-based abatements of property tax assessments, 36 M.R.S. § 841(2) (2011), for the years 2009 and 2010. On appeal, Bucklin argues that the evidence presented to the Town and to the Superior Court supported the tax abatements.

The record on appeal, as indicated in the minutes of the Board of Assessment Review hearing, showed that Bucklin was evasive or explicitly refused to answer certain questions about his relationship with another individual, and what his ownership status was with regard to certain vehicles, including a 2005 Dodge truck and a 1969 Plymouth Roadrunner.

Before the Board of Assessment Review, Bucklin had the burden of proof to demonstrate entitlement to a poverty-based abatement of his property tax assessments. *See Gilmore v. City of Belfast*, 580 A.2d 698, 700 (Me. 1990). Bucklin, as the appellant, also has the burden of persuasion on this appeal. *See Bizier v. Town of Turner*, 2011 ME 116, ¶ 8, 32 A.3d 1048. Because Bucklin had

the burden of proof, he may prevail on appeal only if he can demonstrate that the record compels the conclusion that he was entitled to a poverty-based abatement of his property tax assessments. *See Gilmore*, 580 A.2d at 700. The record, including Bucklin's evasive answers or refusal to answer key questions about property ownership and financial status, does not compel the conclusion that he is entitled to the tax abatements he requested.

The entry is:

Judgment affirmed.

On the briefs:

Wesley Bucklin, appellant pro se

Michael Hodgins, Esq., and N. Joel Moser, Esq., Bernstein Shur Sawyer & Nelson, Augusta, for appellee Town of Swanville