

CLIFFORD D. ESTES et al.

v.

TOWN OF YORK

Submitted on Briefs December 8, 2004

Decided December 10, 2004

Panel: SAUFLEY, C.J., and CLIFFORD, DANA, ALEXANDER, and
CALKINS, JJ.

MEMORANDUM OF DECISION

Clifford D. and Maureen E. Estes appeal from a judgment in the Superior Court (York County, *Fritzsche, J.*) affirming the denial of an abatement of their 2003 property taxes by the Town of York Board of Assessment Review. Contrary to the Estes' contentions, the Board did not err when it found that the Estes failed to show that the assessment of their real estate was the product of unjust discrimination, and thus, failed to meet their burden of persuading the Board that their assessment was manifestly wrong. *See Yusem v. Town of Raymond*, 2001 ME 61, ¶¶ 8-10, 769 A.2d 865, 869-70.

The entry is:

Judgment affirmed.

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