JANET T. MILLS
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
P.O. BOX 9106
AUGUSTA, MAINE
04332-9106

ADMINISTRATIVE & FINANCIAL SERVICES
KIRSTEN LC FIGUEROA
COMMISSIONER

MAINE REVENUE SERVICES
JEROME D. GERARD
EXECUTIVE DIRECTOR

August 2024

Municipal Assessors and Chairman of the Board of Selectpersons:

RE: Preliminary 2025 State Valuation

Dear Municipal Official(s):

Enclosed you will find a copy of the **preliminary** 2025 State Valuation report for your municipality as prepared by a field representative of the Property Tax Division. This valuation represents the full equalized value of all **taxable** property in the municipality as of **April 1, 2023**. Please note that these figures are preliminary and are being forwarded to you at this time in order to provide for your review and allow time for any contribution of additional comments and/or pertinent data.

The State Valuation is compiled by determining, through field work and meetings with local officials, the approximate ratio of full value on which local assessments are made, and by then adjusting the local assessed values in accordance with the Rules of Procedure Used to Develop State Valuation (08-125 Chapter 201). State Valuation is a mass appraisal estimate of the 100% market value of all taxable property of a municipality and is established annually by the State Tax Assessor. The enclosed report is comprised of five (5) parts: the Sales Ratio Analysis; BETE audit; State Valuation Analysis (PTF303.4); Report of Assessment Review, a three (3) year comparison (PTF303); and Report of Assessment Review, informational review (PTF303.2).

If after reviewing this report you find any errors or inconsistencies, need clarification or simply wish to discuss the report, please call the Property Tax Division at 624-5600 or fax your concerns to us at 287-6396. Alternatively, you may contact your area field representative from Maine Revenue Service, Property Tax Division directly for the purpose of discussing any additional information pertinent to the preliminary State Valuation.

The Proposed 2025 State Valuation Notice will be sent by certified mail on or before September 30, 2024.

Phone: (207) 624-5600 ext.1 V/TTY: 7-1-1 Fax: (207) 287-6396
www.maine.gov/revenue

Property Tax Division

REPORT OF ASSESSMENT REVIEW

Municipality	Windham		County	Cumberland

	2023	2024	2025
1. State Valuation	2,914,100,000	3,648,900,000	4,103,400,000
2. Amount of Change	305,950,000	734,800,000	454,500,000
3. Percent of Change	11.73%	25.22%	12.46%
4. Eff. Full Value Rate (line 6d/1)	0.01194	0.01056	0.01041
5. Local mil Rate 21-22-23	0.0126	0.01161	0.0112
6a. Commitment 2021-22-23	34,459,807	38,227,466	42,430,080
6b. Homestead Reimbursement	1,092,513	1,055,890	1,113,633
6c. BETE Reimbursement	109,076	117,658	128,246
6d. Total (6a, 6b & 6c)	35,661,396	39,401,014	43,671,959
6e. % change from prior year (6d.)	-2.08%	10.49%	10.84%

	2022	2023	Amount of Change	Percent of Change
A. Municipal Valuation	3,292,632,700	3,788,400,000		
Net Supplements / Abatements	(1,773,100)	(3,024,000)		
Homestead (Exempt Valuation)	90,946,612	99,431,560		
BETE (Exempt Valuation)	10,134,200	11,450,550		
Adjusted Municipal Valuation	3,391,940,412	3,896,258,110	504,317,698	14.87%

B. Sales Information				
Sales Period Used	07/21 - 06/22	07/22 - 06/23	Combined Sales Ratio	**92%**
State Valuation	**2024**	**2025**		
# of Sales	353	284		
# of Appraisals				

			Percent of Change
Residential Study			
Weighted Average	90%	94%	
Average Ratio	91%	94%	3.30%
Assessment Rating	10	9	
Waterfront Study			
Weighted Average	78%	82%	
Average Ratio	82%	83%	1.22%
Assessment Rating	13	13	
Condominium Study			
Weighted Average	91%	86%	
Average Ratio	92%	85%	-7.61%
Assessment Rating	7	6	
Certified Ratio	100%	100%	

STATE VALUATION ANALYSIS

Municipality	Windham	County	Cumberland

Municipal Valuation - 2023 | **100%** Declared Certified Ratio | **2025 State Valuation**

LAND			Municipal Valuation	Ratio	Source	2025 State Valuation
Electrical Utilities (Trans & Dist)			41,402,200	100%	Declaration Value	41,395,489
Classified Tree Growth	2,887	ac	1,203,110	100%	State Rates	1,203,104
Classified Farm Land	1,279	ac	529,500	100%	Cert Ratio	529,500
Classified Farm Woodland	1,009	ac	414,390	100%	State Rates	414,394
Classified Open Space	227	ac	195,300	100%	Cert Ratio	195,300
Classified Working Waterfront		ac				
Commercial Lots			112,378,400	100%	Cert Ratio	112,378,400
Industrial Lots			8,291,600	100%	Cert Ratio	8,291,600
Residential Lots			778,930,420	94%	Residential Study	828,649,383
Waterfront & Water Influenced Lots			407,365,600	83%	Water Study	490,801,928
Condominium Lots			73,981,400	85%	Condo Study	87,036,941
Working Forest Roads		ac				
Waste Acres	472	ac	133,080	282/ Mun Avg	315/ac SR	148,660
# Undeveloped Acres	9,577	ac	48,486,000	5063/ Mun Avg	2500/ac SR	23,941,330
			1,473,311,000		TOTAL LAND	1,594,986,029

BUILDINGS	# accts	Municipal Valuation	Ratio	Source	2025 State Valuation
Commercial		262,454,200	100%	Cert Ratio	262,454,200
Industrial		28,328,200	100%	Cert Ratio	28,328,200
Residential		1,639,592,400	94%	Residential Study	1,744,247,234
Waterfront & Water Influenced		243,969,200	83%	Water Study	293,938,795
Condominiums		90,591,500	85%	Condo Study	106,578,235
Port. Pipe., PNGTS, M&NE, BIF		16,588,400	102%	State Appraisals	16,323,702
		2,281,523,900		TOTAL BUILDINGS	2,451,870,366

PERSONAL PROPERTY	# accts	Municipal Valuation	Ratio	Source	2025 State Valuation
Commercial		33,565,100	100%	Cert Ratio	33,565,100
Industrial					
Other					
		33,565,100		TOTAL PERSONAL	33,565,100

	Municipal Valuation	Ratio	Source	2025 State Valuation
TOTALS	3,788,400,000			4,080,421,495
Adjustments (Net Abates/Supp)	(2,921,500)	92%	Combined Study	(3,175,543)
Adjustments (Comm., Ind. & Pers.)	(102,500)	100%	Cert Ratio	(102,500)
Homestead *(Exempt Valuation)*	99,431,560	94%	Residential Study	105,778,255
BETE *(Exempt Valuation)*	11,450,550	100%	Cert Ratio	11,450,550
ADJUSTED TOTAL	3,896,258,110			4,194,372,257
TIF ADJUSTMENTS	***TIF*** *Development Program Fund*		1,018,763	*(90,960,982)*
NET w/ ADJUSTMENTS & TIF				4,103,411,275
STATE VALUATION				**4,103,400,000**

PTF303.4 (Rev 11/13)

STATE OF MAINE Sales Ratio Analysis - **2025 State Valuation**

Municipality: **Windham** County: **Cumberland**

2 Year - **COMBINED STUDY**

Weighted Avg. =	91%	=	128,625,700	/	141,310,878
Average Ratio =	92%	=	181.71	/	198
Avg. Deviation =	9	=	2424	/	284
Quality Rating =	10	=	9	/	92%

Average Selling Price = ***$497,574*** **2023**

Item No.	Class	Date of Sale Month	Year	Book	Page	Map	Lot	Name	Selling Price	2023 Assessed Value	Ratio	Dev.
1	W	9	2022	39727	280	32	042		1,050,000	650,600	0.62	30
2	W	10	2022	39757	322	29	004		650,000	436,100	0.67	25
3	W	10	2022	39766	151	56	013		1,100,000	794,100	0.72	20
4	W	7	2022	39616	120	73	031		1,550,000	1,112,100	0.72	20
5	M	6	2023	40191	174	19	8-2B43		521,500	388,200	0.74	18
6	M	7	2022	39577	47	14	016011		212,000	156,400	0.74	18
7	C	8	2022	39645	24	2A	1D010		1,000,000	735,400	0.74	18
8	R	8	2022	39698	272	2A	002010		465,000	348,800	0.75	17
9	R	9	2022	39738	248	6	032F		165,000	123,400	0.75	17
10	W	6	2023	40160	102	33	001		400,000	299,600	0.75	17
11	R	8	2022	39635	78	19	104A03		500,000	379,500	0.76	16
12	W	6	2023	40209	280	55	053		330,000	251,900	0.76	16
13	R	6	2023	40189	247	19	90D01000		650,000	494,200	0.76	16
14	M	7	2022	39586	19	14	016002		205,000	157,600	0.77	15
15	R	7	2022	39601	62	6	63		633,500	489,200	0.77	15
16	R	5	2023	40122	75	7	014C03		825,000	638,700	0.77	15
17	R	8	2022	39663	196	6	025		689,000	536,300	0.78	14
18	U	10	2022	39800	337	67	073		355,000	277,000	0.78	14
19	M	12	2022	39874	298	5	1-1014		425,000	336,100	0.79	13
20	R	8	2022	39675	72	19	099		421,000	330,900	0.79	13
21	R	8	2022	39652	162	16	45-1		639,000	504,500	0.79	13
22	W	9	2022	39707	241	73	014		2,475,000	1,959,800	0.79	13
23	W	11	2022	39827	144	76	023		1,250,000	988,200	0.79	13
24	W	12	2022	39909	27	61	022		1,780,000	1,400,400	0.79	13
25	R	3	2023	40034	327	57	005A		625,000	490,900	0.79	13
26	M	5	2023	40155	73	19	2-B09		510,000	405,700	0.80	12
27	R	5	2023	40122	9	38	17		310,000	248,600	0.80	12
28	C	1	2023	39929	282	10A	25		912,000	731,100	0.80	12
29	M	4	2023	40073	105	19	2-B01		500,000	403,100	0.81	11
30	M	6	2023	40193	13	8C	4		416,000	336,100	0.81	11
31	M	3	2023	40051	258	15C	C09-9		398,500	323,200	0.81	11
32	M	10	2022	39824	169	5	1-12		418,000	337,700	0.81	11
33	M	9	2022	39743	333	19	2-B38		525,000	425,700	0.81	11
34	M	4	2023	40065	313	5	1-3		414,000	336,100	0.81	11
35	R	1	2023	39931	196	7	34A		350,000	282,200	0.81	11
36	R	4	2023	40098	152	4	24D		545,000	443,300	0.81	11
37	R	11	2022	39854	234	6	17		760,000	617,100	0.81	11
38	R	6	2023	40214	344	6	19		1,080,000	878,200	0.81	11
39	R	7	2022	39610	346	6	13-8		599,000	485,400	0.81	11
40	R	2	2023	39971	112	19A	52		371,000	301,800	0.81	11
41	M	11	2022	39862	268	5	1-13		413,000	337,300	0.82	10
42	R	6	2023	40195	279	10	78B		300,000	244,600	0.82	10
43	R	5	2023	40142	38	10	3		451,000	369,700	0.82	10
44	R	5	2023	40129	277	38	44		368,400	303,600	0.82	10
45	R	12	2022	39885	80	74A	8		1,000,000	822,400	0.82	10
46	W	7	2022	39577	288	56	7		1,400,000	1,146,900	0.82	10
47	M	8	2022	39649	290	15A	35		337,000	280,100	0.83	9
48	M	10	2022	39766	341	5	1-11		405,000	337,700	0.83	9
49	R	8	2022	39675	49	31	66		290,000	242,000	0.83	9
50	R	12	2022	39925	34	13	21		725,000	599,400	0.83	9
51	R	12	2022	39911	145	7	C05		475,000	395,400	0.83	9
52	R	5	2023	40118	54	6	3		560,000	466,300	0.83	9
53	R	10	2022	39764	62	82	5		380,000	315,200	0.83	9
54	R	5	2023	40131	40	80	55		529,000	440,000	0.83	9
55	W	10	2022	39772	300	30	125		397,500	331,700	0.83	9
56	U	6	2023	40162	1	53	1		310,000	257,100	0.83	9

57	M	4	2023	40057	164	19	3-3	340,000	287,200	0.84	8
58	R	6	2023	40208	112	23	70	500,000	419,500	0.84	8
59	R	5	2023	40130	300	12B	1A	370,000	310,400	0.84	8
60	R	1	2023	39969	332	32	17	362,500	303,100	0.84	8
61	R	5	2023	40143	156	7	12	550,000	463,800	0.84	8
62	C	8	2022	39680	199	67	33	950,000	802,300	0.84	8
63	M	3	2023	40034	80	9	K44	360,000	306,400	0.85	7
64	M	7	2022	39556	289	5	1-9	400,000	338,800	0.85	7
65	R	5	2023	40124	234	82	27K	422,000	359,100	0.85	7
66	R	10	2022	39819	29	6	23C	550,000	465,800	0.85	7
67	R	9	2022	39733	102	7	46C	252,000	213,800	0.85	7
68	R	12	2022	39907	287	6	D03	420,000	358,100	0.85	7
69	R	2	2023	39974	271	22	A01	632,500	540,200	0.85	7
70	R	5	2023	40112	320	37	1	440,000	372,300	0.85	7
71	R	9	2022	39744	130	48	1	460,000	392,700	0.85	7
72	R	6	2022	39551	135	68	17	490,000	415,800	0.85	7
73	R	4	2023	40078	185	19	F05	650,000	549,400	0.85	7
74	R	12	2022	39880	77	19	1	390,000	332,000	0.85	7
75	R	7	2022	39576	290	35	14	447,000	381,500	0.85	7
76	M	4	2023	40079	208	9	K41	360,000	306,500	0.85	7
77	M	5	2023	40138	125	18	5-A03	275,000	235,500	0.86	6
78	M	9	2022	39748	212	15C	C09-20	358,500	307,000	0.86	6
79	M	2	2023	39974	7	9	K43	356,000	306,400	0.86	6
80	R	9	2022	39712	165	6	20	779,000	670,900	0.86	6
81	R	12	2022	39877	227	13	A03-1	661,152	568,700	0.86	6
82	R	7	2022	39582	312	23	16	715,000	615,900	0.86	6
83	R	12	2022	39879	235	5	3-E	650,000	560,600	0.86	6
84	R	5	2023	40147	341	81	121	507,500	437,600	0.86	6
85	R	9	2022	39756	22	47	7	400,000	344,400	0.86	6
86	R	3	2023	40012	322	23	31	550,000	473,000	0.86	6
87	R	11	2022	39844	25	19A	12	408,000	350,500	0.86	6
88	R	5	2023	40121	170	18	13A	360,000	308,500	0.86	6
89	R	9	2022	39757	89	54	D03	358,000	306,500	0.86	6
90	R	6	2023	40219	140	12	45A	352,000	304,100	0.86	6
91	M	2	2023	39974	87	54	A04	369,500	322,900	0.87	5
92	M	7	2022	39581	95	19	2-B39	444,620	388,400	0.87	5
93	R	10	2022	39782	203	15	M02	570,000	493,500	0.87	5
94	R	12	2022	39902	219	18	4	368,900	320,000	0.87	5
95	R	10	2022	39781	287	11	35B	360,000	312,800	0.87	5
96	R	7	2022	39558	225	14	15	515,000	447,800	0.87	5
97	R	11	2022	39835	299	13	3	699,000	605,900	0.87	5
98	R	7	2022	39562	311	20	F02	875,000	760,600	0.87	5
99	R	2	2023	39983	299	56	A02	355,000	308,200	0.87	5
100	R	9	2022	39712	172	40	25	452,900	391,900	0.87	5
101	R	9	2022	39722	82	20	C01	385,000	333,100	0.87	5
102	R	1	2023	39944	316	23	15	575,000	501,100	0.87	5
103	R	9	2022	39694	38	6	13-2	747,450	653,500	0.87	5
104	W	5	2023	40127	345	31	36	575,000	502,700	0.87	5
105	R	9	2022	39747	47	13	1	689,000	605,300	0.88	4
106	M	10	2022	39800	81	15A	8	310,000	272,100	0.88	4
107	R	11	2022	39848	185	82	59	450,000	394,800	0.88	4
108	R	11	2022	39850	168	10	2	356,000	312,600	0.88	4
109	R	8	2022	39694	74	32	93	385,000	337,400	0.88	4
110	R	4	2023	40085	303	12	A01	799,000	704,200	0.88	4
111	R	6	2023	40212	57	39	9	565,000	497,300	0.88	4
112	R	2	2023	39989	36	82	11	375,000	331,400	0.88	4
113	R	4	2023	40101	1	12	A02	795,000	699,000	0.88	4
114	R	3	2023	40039	112	25	7	357,000	312,800	0.88	4
115	R	10	2022	39793	175	19A	27	353,000	309,000	0.88	4
116	M	1	2023	39955	202	9	K20	349,900	306,500	0.88	4
117	M	11	2022	39916	87	9	K16	349,900	306,400	0.88	4
118	M	10	2022	39770	252	9	K18	349,900	306,400	0.88	4
119	M	12	2022	39892	91	9	K19	349,900	306,400	0.88	4
120	C	1	2023	39959	65	18	14A	1,875,000	1,646,700	0.88	4
121	M	3	2023	40054	249	9	K42	344,900	306,500	0.89	3
122	R	9	2022	39729	130	10	C03	420,000	374,700	0.89	3
123	R	3	2023	40052	150	5	C02	560,000	499,800	0.89	3
124	R	8	2022	39629	24	14	F-A03	670,000	593,300	0.89	3

125	M	12	2022	39924	168	9	K15	344,900	306,500	0.89	3
126	M	1	2023	39949	78	78	22	270,000	239,600	0.89	3
127	M	10	2022	39795	18	9	K17	349,900	310,200	0.89	3
128	R	9	2022	39736	80	5	23	589,500	529,800	0.90	2
129	R	3	2023	40031	133	10	79B	395,000	354,000	0.90	2
130	R	8	2022	39683	5	13	13	600,000	542,300	0.90	2
131	R	5	2023	40163	40	13	D02	350,000	316,200	0.90	2
132	R	9	2022	39725	43	8	B02	730,000	655,200	0.90	2
133	R	10	2022	39766	57	16B	5	284,900	255,600	0.90	2
134	R	10	2022	39777	319	11A	20	465,000	417,400	0.90	2
135	R	9	2022	39696	278	5	3	245,000	219,400	0.90	2
136	R	10	2022	39758	343	13	17	630,000	572,800	0.91	1
137	R	10	2022	39808	214	11A	36	425,000	388,100	0.91	1
138	R	3	2023	40010	94	10	7	510,000	462,100	0.91	1
139	R	10	2022	39792	42	19A	31	350,000	318,400	0.91	1
140	R	9	2022	39742	277	82	61	389,000	355,700	0.91	1
141	R	6	2022	39567	286	30	46	375,000	340,800	0.91	1
142	R	1	2023	39931	173	82	9	324,000	296,200	0.91	1
143	R	2	2023	40004	305	13	20	636,000	580,400	0.91	1
144	W	5	2023	40151	255	32	51	574,999	522,900	0.91	1
145	R	5	2023	40110	232	10	G02	445,000	408,600	0.92	
146	R	4	2023	40056	203	23	20	559,000	514,700	0.92	
147	R	11	2022	39840	100	19B	1-A	390,000	357,600	0.92	
148	R	11	2022	39846	24	52	9	340,000	313,800	0.92	
149	R	3	2023	40017	208	19	4	790,000	728,500	0.92	
150	R	10	2022	39766	219	51	53	360,000	330,700	0.92	
151	R	11	2022	39839	89	6	5	675,000	622,500	0.92	
152	R	12	2022	39921	132	12	11	665,000	609,300	0.92	
153	R	7	2022	39549	314	25	8	330,000	304,100	0.92	
154	R	12	2022	39886	77	4	31A	349,000	320,900	0.92	
155	R	6	2023	40164	65	8	C09-2	460,000	426,000	0.93	1
156	R	3	2023	40038	307	3A	50B	455,000	422,000	0.93	1
157	R	8	2022	39680	205	30	22	525,000	487,500	0.93	1
158	R	12	2022	39904	29	3	39A	435,000	403,100	0.93	1
159	R	11	2022	39862	126	13	6	685,000	639,100	0.93	1
160	R	11	2022	39856	233	10	14	650,000	603,800	0.93	1
161	R	2	2023	39978	90	49	1A	565,000	525,600	0.93	1
162	R	9	2022	39706	178	80	31	340,000	317,700	0.93	1
163	R	3	2023	40033	247	6	10	470,000	436,700	0.93	1
164	R	7	2022	39568	37	6	3	559,000	520,700	0.93	1
165	W	9	2022	39701	105	26	24	618,000	573,800	0.93	1
166	M	10	2022	39819	210	19	2-B37	429,250	402,800	0.94	2
167	R	5	2023	40159	342	20	34A	599,000	564,900	0.94	2
168	R	7	2022	39559	302	13	2	638,000	597,400	0.94	2
169	R	1	2023	39932	317	15D	12	559,000	526,800	0.94	2
170	R	1	2023	39930	77	19B	48	329,000	307,700	0.94	2
171	R	11	2022	39853	321	11B	11	325,000	304,800	0.94	2
172	R	10	2022	39756	306	11	16	508,000	475,700	0.94	2
173	R	11	2022	39856	133	12	1A	331,111	311,800	0.94	2
174	R	3	2023	40022	208	6	11	590,000	554,000	0.94	2
175	W	9	2022	39702	178	74	46	995,000	939,900	0.94	2
176	M	8	2022	39664	222	47	3	389,000	369,900	0.95	3
177	R	4	2023	40071	70	19	86C	349,900	334,000	0.95	3
178	R	7	2022	39546	6	12B	9-C	500,000	474,200	0.95	3
179	R	2	2023	39996	316	6	E01	275,000	261,500	0.95	3
180	R	5	2023	40107	330	10	4	538,000	509,900	0.95	3
181	R	2	2023	40001	221	12	10A	465,000	440,400	0.95	3
182	R	8	2022	39640	211	10	1	685,000	648,400	0.95	3
183	R	7	2022	39562	225	73	1	549,500	524,200	0.95	3
184	R	7	2022	39546	68	10A	4	576,000	545,900	0.95	3
185	R	1	2023	39940	164	6	10	510,000	484,000	0.95	3
186	R	2	2023	39989	19	11	G02-A	455,000	430,000	0.95	3
187	R	9	2022	39695	216	49	43	365,000	345,100	0.95	3
188	R	9	2022	39717	191	13	9	601,000	575,600	0.96	4
189	R	7	2022	39554	335	15C	A08	475,000	456,000	0.96	4
190	R	10	2022	39793	196	32	92	385,000	368,800	0.96	4
191	R	6	2023	40177	301	15C	25C	419,650	401,800	0.96	4
192	R	5	2023	40128	60	20	39B	355,000	341,700	0.96	4

193	R	7	2022	39587	185	30	65	402,000	389,000	0.97	5
194	R	9	2022	39748	273	37	35	335,000	324,800	0.97	5
195	R	3	2023	40050	162	16A	A06-2	602,000	583,000	0.97	5
196	R	7	2022	39598	199	21	11	368,000	356,600	0.97	5
197	R	7	2022	39567	10	19C	27C	645,000	626,200	0.97	5
198	R	12	2022	39925	13	30	78	320,000	311,800	0.97	5
199	R	12	2022	39912	27	13	24	350,000	339,900	0.97	5
200	R	11	2022	39840	18	5	3-F	725,000	708,200	0.98	6
201	R	3	2023	40047	169	48	14	280,000	275,200	0.98	6
202	R	11	2022	39871	249	19	57	340,000	331,700	0.98	6
203	R	11	2022	39868	328	80	30	430,000	421,900	0.98	6
204	R	10	2022	39789	53	3	1	440,000	432,400	0.98	6
205	R	11	2022	39854	10	20	E01	375,000	366,500	0.98	6
206	R	2	2023	40000	127	6	11	445,000	438,000	0.98	6
207	R	8	2022	39624	242	19	A01	370,000	360,900	0.98	6
208	M	9	2022	39756	322	19	2-B35	364,000	359,500	0.99	7
209	R	3	2023	40011	218	3	30	373,900	370,800	0.99	7
210	R	9	2022	39721	·84	12	30C	695,000	689,900	0.99	7
211	R	6	2023	40217	257	9	80	385,000	381,200	0.99	7
212	R	10	2022	39792	73	32	25	275,000	270,900	0.99	7
213	R	10	2022	39798	60	19A	56	335,000	331,400	0.99	7
214	M	9	2022	39699	106	55	1	220,000	219,100	1.00	8
215	R	10	2022	39821	100	19	2	399,000	398,100	1.00	8
216	R	3	2023	40029	178	14	5	435,000	436,000	1.00	8
217	R	9	2022	39691	207	16B	1	540,000	537,800	1.00	8
218	R	8	2022	39656	27	11	47	385,000	384,100	1.00	8
219	R	3	2023	40040	247	7	17	531,111	530,200	1.00	8
220	R	1	2023	39959	28	16B	1	489,900	489,700	1.00	8
221	R	8	2022	39642	153	3	14C	495,000	494,400	1.00	8
222	C	3	2023	40061	49	21	B01	390,000	390,200	1.00	8
223	M	9	2022	39740	142	19	2-B34	394,500	400,400	1.01	9
224	R	4	2023	40088	50	11	2	430,000	433,300	1.01	9
225	R	4	2023	40083	222	5	C14	567,900	574,300	1.01	9
226	R	8	2022	39648	174	18	33C	499,000	502,600	1.01	9
227	R	1	2023	39928	348	79	25	265,000	270,400	1.02	10
228	R	7	2022	39589	27	6	B01	305,000	312,100	1.02	10
229	R	8	2022	39667	61	19B	80	435,000	445,800	1.02	10
230	R	9	2022	39752	27	13	C01	515,000	527,500	1.02	10
231	R	5	2023	40129	157	4	1	450,000	459,000	1.02	10
232	R	3	2023	40020	201	39	26	500,000	516,400	1.03	11
233	R	8	2022	39680	161	15	56D	449,000	463,200	1.03	11
234	R	3	2023	40027	72	10A	E03	345,000	355,200	1.03	11
235	W	7	2022	39576	267	36	16	310,000	318,500	1.03	11
236	R	4	2023	40056	22	12	35B	785,000	810,100	1.03	11
237	R	7	2022	39603	169	55A	A20	400,000	414,300	1.04	12
238	R	7	2022	39588	33	35	17	400,000	416,100	1.04	12
239	R	3	2023	40022	224	55	5	449,900	469,300	1.04	12
240	R	8	2022	39647	183	19	91B	392,070	406,300	1.04	12
241	R	5	2023	40152	264	17	A01	422,500	437,900	1.04	12
242	W	7	2022	39604	48	64	29	780,000	815,000	1.04	12
243	R	3	2023	40010	19	12	8-A	685,000	712,400	1.04	12
244	R	9	2022	39753	347	8B	12	380,000	400,700	1.05	13
245	R	11	2022	39877	15	10	2	425,000	444,700	1.05	13
246	R	4	2023	40060	45	19	48A	285,000	299,700	1.05	13
247	R	9	2022	39701	44	13	8	350,000	368,000	1.05	13
248	R	7	2022	39613	29	50	1	350,000	369,200	1.05	13
249	M	7	2022	39591	59	42	C10	176,000	184,500	1.05	13
250	R	1	2023	39951	278	29	98	445,000	473,900	1.06	14
251	R	7	2022	39595	178	16A	3	715,000	758,600	1.06	14
252	R	3	2023	40051	132	67	58	282,000	298,200	1.06	14
253	R	2	2023	39994	58	3	23E	500,000	527,600	1.06	14
254	R	5	2023	40150	159	13	29A	250,000	268,300	1.07	15
255	R	7	2022	39575	158	40	29B	335,000	357,300	1.07	15
256	R	9	2022	39705	84	57	54	495,000	528,300	1.07	15
257	R	8	2022	39674	345	42	3C	350,000	373,500	1.07	15
258	R	1	2023	39955	1	24	5	290,000	308,900	1.07	15
259	R	9	2022	39730	119	11	42	627,000	668,500	1.07	15

260	R	10	2022	39797	30	11	C03-2	525,000	563,200	1.07	15
261	R	2	2023	40003	198	81	53	305,000	328,200	1.08	16
262	R	8	2022	39676	73	3	23R	600,000	646,700	1.08	16
263	R	9	2022	39742	168	9	31	505,000	544,400	1.08	16
264	R	11	2022	39854	267	47	8	330,000	358,000	1.08	16
265	R	11	2022	39845	277	8A	18	458,000	494,600	1.08	16
266	R	11	2022	39868	94	17	23	375,000	408,700	1.09	17
267	R	7	2022	39572	71	12	55	481,000	540,100	1.12	20
268	R	7	2022	39587	40	12A	32	365,000	407,000	1.12	20
269	R	9	2022	39728	252	9	058	435,000	486,700	1.12	20
270	R	1	2023	39959	322	12B	75	295,000	331,500	1.12	20
271	R	8	2022	39707	107	12	1	540,000	610,600	1.13	21
272	R	11	2022	39872	41	51	006	250,000	281,900	1.13	21
273	R	8	2022	39632	115	9	41B	490,000	555,000	1.13	21
274	R	7	2022	39621	346	49	001A	464,500	525,600	1.13	21
275	R	4	2023	40108	187	19	003B	500,000	564,600	1.13	21
276	R	12	2022	39908	77	19A	057	280,000	317,900	1.14	22
277	R	9	2022	39755	222	11	33C	535,000	612,900	1.15	23
278	R	8	2022	39632	209	20	029	317,500	366,200	1.15	23
279	R	1	2023	39954	158	40	004	260,000	304,700	1.17	25
280	W	7	2022	39544	338	30	124	480,000	582,900	1.21	29
281	R	9	2022	39705	173	19C	11	280,000	342,000	1.22	30
282	R	3	2023	40026	152	74A	9	599,900	732,600	1.22	30
283	R	12	2022	39884	102	23A	2-15	278,165	350,100	1.26	34
284	R	1	2023	39971	42	18	012G	450,000	584,800	1.30	38

STATE OF MAINE Sales Ratio Analysis - **2025 State Valuation**

Municipality: **Windham** County: **Cumberland**

2 Year - **Residential Study**

Weighted Avg. =	94%	=	98,736,000	/	105,512,709
Average Ratio =	94%	=	146.98	/	157
Avg. Deviation =	8	=	1820	/	223
Quality Rating =	9	=	8	/	94%

Average Selling Price = ***$473,151*** **2023**

Item No.	Class	Date of Sale Month	Year	Book	Page	Map	Lot	Name	Selling Price	2023 Assessed Value	Ratio	Dev.
1	R	8	2022	39698	272	2A	002010		465,000	348,800	0.75	19
2	R	9	2022	39738	248	6	032F		165,000	123,400	0.75	19
3	R	8	2022	39635	78	19	104A03		500,000	379,500	0.76	18
4	R	6	2023	40189	247	19	90D01000		650,000	494,200	0.76	18
5	R	7	2022	39601	62	6	63		633,500	489,200	0.77	17
6	R	5	2023	40122	75	7	014C03		825,000	638,700	0.77	17
7	R	8	2022	39663	196	6	025		689,000	536,300	0.78	16
8	U	10	2022	39800	337	67	073		355,000	277,000	0.78	16
9	R	8	2022	39675	72	19	099		421,000	330,900	0.79	15
10	R	8	2022	39652	162	16	45-1		639,000	504,500	0.79	15
11	R	3	2023	40034	327	57	005A		625,000	490,900	0.79	15
12	R	5	2023	40122	9	38	17		310,000	248,600	0.80	14
13	R	1	2023	39931	196	7	34A		350,000	282,200	0.81	13
14	R	4	2023	40098	152	4	24D		545,000	443,300	0.81	13
15	R	11	2022	39854	234	6	17		760,000	617,100	0.81	13
16	R	6	2023	40214	344	6	19		1,080,000	878,200	0.81	13
17	R	7	2022	39610	346	6	13-8		599,000	485,400	0.81	13
18	R	2	2023	39971	112	19A	52		371,000	301,800	0.81	13
19	R	6	2023	40195	279	10	78B		300,000	244,600	0.82	12
20	R	5	2023	40142	38	10	3		451,000	369,700	0.82	12
21	R	5	2023	40129	277	38	44		368,400	303,600	0.82	12
22	R	12	2022	39885	80	74A	8		1,000,000	822,400	0.82	12
23	R	8	2022	39675	49	31	66		290,000	242,000	0.83	11
24	R	12	2022	39925	34	13	21		725,000	599,400	0.83	11
25	R	12	2022	39911	145	7	C05		475,000	395,400	0.83	11
26	R	5	2023	40118	54	6	3		560,000	466,300	0.83	11
27	R	10	2022	39764	62	82	5		380,000	315,200	0.83	11
28	R	5	2023	40131	40	80	55		529,000	440,000	0.83	11
29	U	6	2023	40162	1	53	1		310,000	257,100	0.83	11
30	R	6	2023	40208	112	23	70		500,000	419,500	0.84	10
31	R	5	2023	40130	300	12B	1A		370,000	310,400	0.84	10
32	R	1	2023	39969	332	32	17		362,500	303,100	0.84	10
33	R	5	2023	40143	156	7	12		550,000	463,800	0.84	10
34	R	5	2023	40124	234	82	27K		422,000	359,100	0.85	9
35	R	10	2022	39819	29	6	23C		550,000	465,800	0.85	9
36	R	9	2022	39733	102	7	46C		252,000	213,800	0.85	9
37	R	12	2022	39907	287	6	D03		420,000	358,100	0.85	9
38	R	2	2023	39974	271	22	A01		632,500	540,200	0.85	9
39	R	5	2023	40112	320	37	1		440,000	372,300	0.85	9
40	R	9	2022	39744	130	48	1		460,000	392,700	0.85	9
41	R	6	2022	39551	135	68	17		490,000	415,800	0.85	9
42	R	4	2023	40078	185	19	F05		650,000	549,400	0.85	9
43	R	12	2022	39880	77	19	1		390,000	332,000	0.85	9
44	R	7	2022	39576	290	35	14		447,000	381,500	0.85	9
45	R	9	2022	39712	165	6	20		779,000	670,900	0.86	8
46	R	12	2022	39877	227	13	A03-1		661,152	568,700	0.86	8
47	R	7	2022	39582	312	23	16		715,000	615,900	0.86	8

48	R	12	2022	39879	235	5	3-E	650,000	560,600	0.86	8
49	R	5	2023	40147	341	81	121	507,500	437,600	0.86	8
50	R	9	2022	39756	22	47	7	400,000	344,400	0.86	8
51	R	3	2023	40012	322	23	31	550,000	473,000	0.86	8
52	R	11	2022	39844	25	19A	12	408,000	350,500	0.86	8
53	R	5	2023	40121	170	18	13A	360,000	308,500	0.86	8
54	R	9	2022	39757	89	54	D03	358,000	306,500	0.86	8
55	R	6	2023	40219	140	12	45A	352,000	304,100	0.86	8
56	R	10	2022	39782	203	15	M02	570,000	493,500	0.87	7
57	R	12	2022	39902	219	18	4	368,900	320,000	0.87	7
58	R	10	2022	39781	287	11	35B	360,000	312,800	0.87	7
59	R	7	2022	39558	225	14	15	515,000	447,800	0.87	7
60	R	11	2022	39835	299	13	3	699,000	605,900	0.87	7
61	R	7	2022	39562	311	20	F02	875,000	760,600	0.87	7
62	R	2	2023	39983	299	56	A02	355,000	308,200	0.87	7
63	R	9	2022	39712	172	40	25	452,900	391,900	0.87	7
64	R	9	2022	39722	82	20	C01	385,000	333,100	0.87	7
65	R	1	2023	39944	316	23	15	575,000	501,100	0.87	7
66	R	9	2022	39694	38	6	13-2	747,450	653,500	0.87	7
67	R	9	2022	39747	47	13	1	689,000	605,300	0.88	6
68	R	11	2022	39848	185	82	59	450,000	394,800	0.88	6
69	R	11	2022	39850	168	10	2	356,000	312,600	0.88	6
70	R	8	2022	39694	74	32	93	385,000	337,400	0.88	6
71	R	4	2023	40085	303	12	A01	799,000	704,200	0.88	6
72	R	6	2023	40212	57	39	9	565,000	497,300	0.88	6
73	R	2	2023	39989	36	82	11	375,000	331,400	0.88	6
74	R	4	2023	40101	1	12	A02	795,000	699,000	0.88	6
75	R	3	2023	40039	112	25	7	357,000	312,800	0.88	6
76	R	10	2022	39793	175	19A	27	353,000	309,000	0.88	6
77	R	9	2022	39729	130	10	C03	420,000	374,700	0.89	5
78	R	3	2023	40052	150	5	C02	560,000	499,800	0.89	5
79	R	8	2022	39629	24	14	F-A03	670,000	593,300	0.89	5
80	R	9	2022	39736	80	5	23	589,500	529,800	0.90	4
81	R	3	2023	40031	133	10	79B	395,000	354,000	0.90	4
82	R	8	2022	39683	5	13	13	600,000	542,300	0.90	4
83	R	5	2023	40163	40	13	D02	350,000	316,200	0.90	4
84	R	9	2022	39725	43	8	B02	730,000	655,200	0.90	4
85	R	10	2022	39766	57	16B	5	284,900	255,600	0.90	4
86	R	10	2022	39777	319	11A	20	465,000	417,400	0.90	4
87	R	9	2022	39696	278	5	3	245,000	219,400	0.90	4
88	R	10	2022	39758	343	13	17	630,000	572,800	0.91	3
89	R	10	2022	39808	214	11A	36	425,000	388,100	0.91	3
90	R	3	2023	40010	94	10	7	510,000	462,100	0.91	3
91	R	10	2022	39792	42	19A	31	350,000	318,400	0.91	3
92	R	9	2022	39742	277	82	61	389,000	355,700	0.91	3
93	R	6	2022	39567	286	30	46	375,000	340,800	0.91	3
94	R	1	2023	39931	173	82	9	324,000	296,200	0.91	3
95	R	2	2023	40004	305	13	20	636,000	580,400	0.91	3
96	R	5	2023	40110	232	10	G02	445,000	408,600	0.92	2
97	R	4	2023	40056	203	23	20	559,000	514,700	0.92	2
98	R	11	2022	39840	100	19B	1-A	390,000	357,600	0.92	2
99	R	11	2022	39846	24	52	9	340,000	313,800	0.92	2
100	R	3	2023	40017	208	19	4	790,000	728,500	0.92	2
101	R	10	2022	39766	219	51	53	360,000	330,700	0.92	2
102	R	11	2022	39839	89	6	5	675,000	622,500	0.92	2
103	R	12	2022	39921	132	12	11	665,000	609,300	0.92	2
104	R	7	2022	39549	314	25	8	330,000	304,100	0.92	2
105	R	12	2022	39886	77	4	31A	349,000	320,900	0.92	2
106	R	6	2023	40164	65	8	C09-2	460,000	426,000	0.93	1

107	R	3	2023	40038	307	3A	50B	455,000	422,000	0.93	1
108	R	8	2022	39680	205	30	22	525,000	487,500	0.93	1
109	R	12	2022	39904	29	3	39A	435,000	403,100	0.93	1
110	R	11	2022	39862	126	13	6	685,000	639,100	0.93	1
111	R	11	2022	39856	233	10	14	650,000	603,800	0.93	1
112	R	2	2023	39978	90	49	1A	565,000	525,600	0.93	1
113	R	9	2022	39706	178	80	31	340,000	317,700	0.93	1
114	R	3	2023	40033	247	6	10	470,000	436,700	0.93	1
115	R	7	2022	39568	37	6	3	559,000	520,700	0.93	1
116	R	5	2023	40159	342	20	34A	599,000	564,900	0.94	
117	R	7	2022	39559	302	13	2	638,000	597,400	0.94	
118	R	1	2023	39932	317	15D	12	559,000	526,800	0.94	
119	R	1	2023	39930	77	19B	48	329,000	307,700	0.94	
120	R	11	2022	39853	321	11B	11	325,000	304,800	0.94	
121	R	10	2022	39756	306	11	16	508,000	475,700	0.94	
122	R	11	2022	39856	133	12	1A	331,111	311,800	0.94	
123	R	3	2023	40022	208	6	11	590,000	554,000	0.94	
124	R	4	2023	40071	70	19	86C	349,900	334,000	0.95	1
125	R	7	2022	39546	6	12B	9-C	500,000	474,200	0.95	1
126	R	2	2023	39996	316	6	E01	275,000	261,500	0.95	1
127	R	5	2023	40107	330	10	4	538,000	509,900	0.95	1
128	R	2	2023	40001	221	12	10A	465,000	440,400	0.95	1
129	R	8	2022	39640	211	10	1	685,000	648,400	0.95	1
130	R	7	2022	39562	225	73	1	549,500	524,200	0.95	1
131	R	7	2022	39546	68	10A	4	576,000	545,900	0.95	1
132	R	1	2023	39940	164	6	10	510,000	484,000	0.95	1
133	R	2	2023	39989	19	11	G02-A	455,000	430,000	0.95	1
134	R	9	2022	39695	216	49	43	365,000	345,100	0.95	1
135	R	9	2022	39717	191	13	9	601,000	575,600	0.96	2
136	R	7	2022	39554	335	15C	A08	475,000	456,000	0.96	2
137	R	10	2022	39793	196	32	92	385,000	368,800	0.96	2
138	R	6	2023	40177	301	15C	25C	419,650	401,800	0.96	2
139	R	5	2023	40128	60	20	39B	355,000	341,700	0.96	2
140	R	7	2022	39587	185	30	65	402,000	389,000	0.97	3
141	R	9	2022	39748	273	37	35	335,000	324,800	0.97	3
142	R	3	2023	40050	162	16A	A06-2	602,000	583,000	0.97	3
143	R	7	2022	39598	199	21	11	368,000	356,600	0.97	3
144	R	7	2022	39567	10	19C	27C	645,000	626,200	0.97	3
145	R	12	2022	39925	13	30	78	320,000	311,800	0.97	3
146	R	12	2022	39912	27	13	24	350,000	339,900	0.97	3
147	R	11	2022	39840	18	5	3-F	725,000	708,200	0.98	4
148	R	3	2023	40047	169	48	14	280,000	275,200	0.98	4
149	R	11	2022	39871	249	19	57	340,000	331,700	0.98	4
150	R	11	2022	39868	328	80	30	430,000	421,900	0.98	4
151	R	10	2022	39789	53	3	1	440,000	432,400	0.98	4
152	R	11	2022	39854	10	20	E01	375,000	366,500	0.98	4
153	R	2	2023	40000	127	6	11	445,000	438,000	0.98	4
154	R	8	2022	39624	242	19	A01	370,000	360,900	0.98	4
155	R	3	2023	40011	218	3	30	373,900	370,800	0.99	5
156	R	9	2022	39721	84	12	30C	695,000	689,900	0.99	5
157	R	6	2023	40217	257	9	80	385,000	381,200	0.99	5
158	R	10	2022	39792	73	32	25	275,000	270,900	0.99	5
159	R	10	2022	39798	60	19A	56	335,000	331,400	0.99	5
160	R	10	2022	39821	100	19	2	399,000	398,100	1.00	6
161	R	3	2023	40029	178	14	5	435,000	436,000	1.00	6
162	R	9	2022	39691	207	16B	1	540,000	537,800	1.00	6
163	R	8	2022	39656	27	11	47	385,000	384,100	1.00	6
164	R	3	2023	40040	247	7	17	531,111	530,200	1.00	6
165	R	1	2023	39959	28	16B	1	489,900	489,700	1.00	6

166	R	8	2022	39642	153	3	14C	495,000	494,400	1.00	6
167	R	4	2023	40088	50	11	2	430,000	433,300	1.01	7
168	R	4	2023	40083	222	5	C14	567,900	574,300	1.01	7
169	R	8	2022	39648	174	18	33C	499,000	502,600	1.01	7
170	R	1	2023	39928	348	79	25	265,000	270,400	1.02	8
171	R	7	2022	39589	27	6	B01	305,000	312,100	1.02	8
172	R	8	2022	39667	61	19B	80	435,000	445,800	1.02	8
173	R	9	2022	39752	27	13	C01	515,000	527,500	1.02	8
174	R	5	2023	40129	157	4	1	450,000	459,000	1.02	8
175	R	3	2023	40020	201	39	26	500,000	516,400	1.03	9
176	R	8	2022	39680	161	15	56D	449,000	463,200	1.03	9
177	R	3	2023	40027	72	10A	E03	345,000	355,200	1.03	9
178	R	4	2023	40056	22	12	35B	785,000	810,100	1.03	9
179	R	7	2022	39603	169	55A	A20	400,000	414,300	1.04	10
180	R	7	2022	39588	33	35	17	400,000	416,100	1.04	10
181	R	3	2023	40022	224	55	5	449,900	469,300	1.04	10
182	R	8	2022	39647	183	19	91B	392,070	406,300	1.04	10
183	R	5	2023	40152	264	17	A01	422,500	437,900	1.04	10
184	R	3	2023	40010	19	12	8-A	685,000	712,400	1.04	10
185	R	9	2022	39753	347	8B	12	380,000	400,700	1.05	11
186	R	11	2022	39877	15	10	2	425,000	444,700	1.05	11
187	R	4	2023	40060	45	19	48A	285,000	299,700	1.05	11
188	R	9	2022	39701	44	13	8	350,000	368,000	1.05	11
189	R	7	2022	39613	29	50	1	350,000	369,200	1.05	11
190	R	1	2023	39951	278	29	98	445,000	473,900	1.06	12
191	R	7	2022	39595	178	16A	3	715,000	758,600	1.06	12
192	R	3	2023	40051	132	67	58	282,000	298,200	1.06	12
193	R	2	2023	39994	58	3	23E	500,000	527,600	1.06	12
194	R	5	2023	40150	159	13	29A	250,000	268,300	1.07	13
195	R	7	2022	39575	158	40	29B	335,000	357,300	1.07	13
196	R	9	2022	39705	84	57	54	495,000	528,300	1.07	13
197	R	8	2022	39674	345	42	3C	350,000	373,500	1.07	13
198	R	1	2023	39955	1	24	5	290,000	308,900	1.07	13
199	R	9	2022	39730	119	11	42	627,000	668,500	1.07	13
200	R	10	2022	39797	30	11	C03-2	525,000	563,200	1.07	13
201	R	2	2023	40003	198	81	53	305,000	328,200	1.08	14
202	R	8	2022	39676	73	3	23R	600,000	646,700	1.08	14
203	R	9	2022	39742	168	9	31	505,000	544,400	1.08	14
204	R	11	2022	39854	267	47	8	330,000	358,000	1.08	14
205	R	11	2022	39845	277	8A	18	458,000	494,600	1.08	14
206	R	11	2022	39868	94	17	23	375,000	408,700	1.09	15
207	R	7	2022	39572	71	12	55	481,000	540,100	1.12	18
208	R	7	2022	39587	40	12A	32	365,000	407,000	1.12	18
209	R	9	2022	39728	252	9	058	435,000	486,700	1.12	18
210	R	1	2023	39959	322	12B	75	295,000	331,500	1.12	18
211	R	8	2022	39707	107	12	1	540,000	610,600	1.13	19
212	R	11	2022	39872	41	51	006	250,000	281,900	1.13	19
213	R	8	2022	39632	115	9	41B	490,000	555,000	1.13	19
214	R	7	2022	39621	346	49	001A	464,500	525,600	1.13	19
215	R	4	2023	40108	187	19	003B	500,000	564,600	1.13	19
216	R	12	2022	39908	77	19A	057	280,000	317,900	1.14	20
217	R	9	2022	39755	222	11	33C	535,000	612,900	1.15	21
218	R	8	2022	39632	209	20	029	317,500	366,200	1.15	21
219	R	1	2023	39954	158	40	004	260,000	304,700	1.17	23
220	R	9	2022	39705	173	19C	11	280,000	342,000	1.22	28
221	R	3	2023	40026	152	74A	9	599,900	732,600	1.22	28
222	R	12	2022	39884	102	23A	2-15	278,165	350,100	1.26	32
223	R	1	2023	39971	42	18	012G	450,000	584,800	1.30	36

STATE OF MAINE Sales Ratio Analysis - **2025 State Valuation**

Municipality: **Windham** County: **Cumberland**

2 Year - **Waterfront & Water Influenced Study**

Weighted Avg. =	82%	=	13,627,100	/	16,715,499
Average Ratio =	83%	=	9.9	/	12
Avg. Deviation =	11	=	199	/	18
Quality Rating =	13	=	11	/	83%

Average Selling Price = ***$928,639*** **2023**

Item No.	Class	Date of Sale Month	Year	Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
1	W	9	2022	39727	280	32	042		1,050,000	650,600	0.62	21
2	W	10	2022	39757	322	29	004		650,000	436,100	0.67	16
3	W	10	2022	39766	151	56	013		1,100,000	794,100	0.72	11
4	W	7	2022	39616	120	73	031		1,550,000	1,112,100	0.72	11
5	W	6	2023	40160	102	33	001		400,000	299,600	0.75	8
6	W	6	2023	40209	280	55	053		330,000	251,900	0.76	7
7	W	9	2022	39707	241	73	014		2,475,000	1,959,800	0.79	4
8	W	11	2022	39827	144	76	023		1,250,000	988,200	0.79	4
9	W	12	2022	39909	27	61	022		1,780,000	1,400,400	0.79	4
10	W	7	2022	39577	288	56	7		1,400,000	1,146,900	0.82	1
11	W	10	2022	39772	300	30	125		397,500	331,700	0.83	
12	W	5	2023	40127	345	31	36		575,000	502,700	0.87	4
13	W	5	2023	40151	255	32	51		574,999	522,900	0.91	8
14	W	9	2022	39701	105	26	24		618,000	573,800	0.93	10
15	W	9	2022	39702	178	74	46		995,000	939,900	0.94	11
16	W	7	2022	39576	267	36	16		310,000	318,500	1.03	20
17	W	7	2022	39604	48	64	29		780,000	815,000	1.04	21
18	W	7	2022	39544	338	30	124		480,000	582,900	1.21	38

STATE OF MAINE Sales Ratio Analysis - **2025 State Valuation**

Municipality: **Windham** County: **Cumberland**

2 Year - **Condominium Study**

Weighted Avg. =	86%	=	11,956,900	/	13,955,670
Average Ratio =	85%	=	22.2	/	26
Avg. Deviation =	5	=	195	/	38
Quality Rating =	6	=	5	/	85%

Average Selling Price = ***$367,254*** **2023**

Item No.	Class	Date of Sale Month	Year	Book	Page	Map	Lot	Name	Selling Price	2023 Assessed Value	Ratio	Dev.
1	M	6	2023	40191	174	19	8-2B43		521,500	388,200	0.74	11
2	M	7	2022	39577	47	14	016011		212,000	156,400	0.74	11
3	M	7	2022	39586	19	14	016002		205,000	157,600	0.77	8
4	M	12	2022	39874	298	5	1-1014		425,000	336,100	0.79	6
5	M	5	2023	40155	73	19	2-B09		510,000	405,700	0.80	5
6	M	4	2023	40073	105	19	2-B01		500,000	403,100	0.81	4
7	M	6	2023	40193	13	8C	4		416,000	336,100	0.81	4
8	M	3	2023	40051	258	15C	C09-9		398,500	323,200	0.81	4
9	M	10	2022	39824	169	5	1-12		418,000	337,700	0.81	4
10	M	9	2022	39743	333	19	2-B38		525,000	425,700	0.81	4
11	M	4	2023	40065	313	5	1-3		414,000	336,100	0.81	4
12	M	11	2022	39862	268	5	1-13		413,000	337,300	0.82	3
13	M	8	2022	39649	290	15A	35		337,000	280,100	0.83	2
14	M	10	2022	39766	341	5	1-11		405,000	337,700	0.83	2
15	M	4	2023	40057	164	19	3-3		340,000	287,200	0.84	1
16	M	3	2023	40034	80	9	K44		360,000	306,400	0.85	
17	M	7	2022	39556	289	5	1-9		400,000	338,800	0.85	
18	M	4	2023	40079	208	9	K41		360,000	306,500	0.85	
19	M	5	2023	40138	125	18	5-A03		275,000	235,500	0.86	1
20	M	9	2022	39748	212	15C	C09-20		358,500	307,000	0.86	1
21	M	2	2023	39974	7	9	K43		356,000	306,400	0.86	1
22	M	2	2023	39974	87	54	A04		369,500	322,900	0.87	2
23	M	7	2022	39581	95	19	2-B39		444,620	388,400	0.87	2
24	M	10	2022	39800	81	15A	8		310,000	272,100	0.88	3
25	M	1	2023	39955	202	9	K20		349,900	306,500	0.88	3
26	M	11	2022	39916	87	9	K16		349,900	306,400	0.88	3
27	M	10	2022	39770	252	9	K18		349,900	306,400	0.88	3
28	M	12	2022	39892	91	9	K19		349,900	306,400	0.88	3
29	M	3	2023	40054	249	9	K42		344,900	306,500	0.89	4
30	M	12	2022	39924	168	9	K15		344,900	306,500	0.89	4
31	M	1	2023	39949	78	78	22		270,000	239,600	0.89	4
32	M	10	2022	39795	18	9	K17		349,900	310,200	0.89	4
33	M	10	2022	39819	210	19	2-B37		429,250	402,800	0.94	9
34	M	8	2022	39664	222	47	3		389,000	369,900	0.95	10
35	M	9	2022	39756	322	19	2-B35		364,000	359,500	0.99	14
36	M	9	2022	39699	106	55	1		220,000	219,100	1.00	15
37	M	9	2022	39740	142	19	2-B34		394,500	400,400	1.01	16
38	M	7	2022	39591	59	42	C10		176,000	184,500	1.05	20

Business Equipment Tax Exemption Audit

Municipality: **Windham**

Date: **3/21/2024**

County: **Cumberland**

Municipal Official(s): **Joshua Houde, Assessor & Kara Taylor, Asst. Assessor**

Municipal Valuation - 2023

2025 State Valuation

		Yes	No	Comment(s)
1. Are application(s) available for inspection?	14 of 141	X		
2. Are application(s) signed for/approved by the assessor?		X		
3. Do the equipment date(s) of purchase and/or date(s) put in service meet BETE parameters?		X		
4. Is the item description sufficient to reasonably determine eligibility under program guidelines?		X		
5. Does the property qualify for BETE?		X		
6. Are municipal depreciation schedules evident and uniformly employed?		X		
7. Is all BETE value incorporated in the tax commitment book, MVR and Tax Rate Calculation Form (including enhanced reimbursement forms when applicable)?		X		
8. Is all qualified property adjusted by the municipal assessment ratio?		X		

Additional Comments: Overall BETE is well administered. There were a few questionable items and one questionable account, but this was not enough to bill back. Applied Refridgeration Services, did not have detailed list.

Signature: Cassie Bouton

Field Rep.

Property Tax Division

REPORT OF ASSESSMENT REVIEW

Municipality	**Windham**	County	**Cumberland**

I. Valuation System

A. Land: Tax Maps by	James Sewall Co.	Date:	1964
Undeveloped Acreage	Unit Per Acre	Undeveloped Lots	Base Lot Less a %
Road Frontage	Included as Acreage	Water Frontage	Varied
House Lots	Base Lot	Other	
B. Buildings : Revaluation By:	Vision 4/1/2021	Computerized Records	Vision
C: Personal Property: Assessed? Y/N	Y	Method Used:	RCNLD
Is Cert Ratio Applied? Y/N	Y		

II. Assessment Records / Condition

Website w/VAL data Y/N	Y	Web Address	www.windhammaine.us
Valuation Book	Good	Tree Growth Forms	Very Good
Property Record Cards	Online	Farm Land Forms	Very Good
Veteran Exemption Forms	Good	Open Space Forms	Very Good
Homestead Exemption Forms	Good	Working Waterfront Forms	Not Applicable

III. Supplements and Abatements

Supplements: Number Made	2	Value Supplemented	387,600
Abatements: Number granted (excluding current use penalties)	76	Value Abated	(3,411,600)

IV. Statistical Information

Number of Parcels	9,070	Land Area	30,778
Taxable Acres	28,501	Bog/Swamp	472
Population **(2020)**	18,434		

V. Assessment Standards

Standards Ratio 106.86% ***= (2023 Municipal Valuation /2024 State Valuation)***

Assessment Quality: Combined 10

Comments or Plans for Compliance:

VI. Audit Information

Municipal Official providing data: *Joshua Houde, Assessor & Kara Taylor, Asst. Assessor*

Date(s) of Field Audit: 3/21/2024

VII. Office Review

Recommended by: *Cassie Bouton*
Field Rep

Checked by: LL

Approved by: Tony Pinette 7.12.2024

Copies Mailed: (date) 8/6/2024