

Town of Portsmouth
2200 East Main Road
Portsmouth, RI 02871-1268
www.portsmouthri.com

RECEIVED

OCT 28 2020

Tax Assessor
tel. 401-683-1536
fax 401-683-0095

By UMH
Tax Collector
tel. 401-683-1214
fax 401-683-0095

October 14, 2020

John & Antonet Murphy
102 Ferry Landing Circle
Portsmouth RI 02871-3114

Property Location: 102 Ferry Landing Circle.
12/31/2019 (12-31-19 Revaluation)

Plat: 6 Lot: 55-5D
Account: 00-0124-38

Rhode Island General Law 44-5-26 allows a tax payer to file an appeal with the Tax Assessor within ninety (90) days of the 1st quarterly payment due date.

- Your assessment has been adjusted to: . The Tax Collection office will send a summary statement with the revised tax payment schedule within 15-30 days.
- Your appeal has been denied after reviewing the information you provided.

If you wish to appeal my decision please sign, date and return. Your appeal form with information submitted with original appeal will be forwarded to the Portsmouth Tax Assessment Board of Review:

1. Sign: John & Antonet Murphy Date: 10/27/2020 indicating your intent to appeal the Tax Assessor's decision to the Portsmouth Tax Assessment Board of Review. After signing and dating above, this letter may be mailed or delivered to the Portsmouth Tax Assessor's Office. Appeals must be received within thirty (30) days of this notice in order to comply with the law. All information presented to the Assessor's Office will be forwarded to the PTABR.

2. The Tax Assessment Board of Review will notify you by mail of the date and time of your scheduled hearing.

Sincerely,
Matthew A. Helfand
Matthew A. Helfand
Tax Assessor/Collector

Cc: file

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SEP 03 2020

Town of Portsmouth, RI

BY

VJN

APPLICATION FOR ABATEMENT OF PROPERTY TAX

Rhode Island General Law 44-5-26

For appeals to the Tax Assessor, this form must be filed with the local office of tax assessment within 90 days from the date the first tax payment is due. (September 1st) **APPEAL FORMS WILL NOT BE ACCEPTED BEFORE SEPTEMBER 1st**.

For appeals to the local Tax Board of Review, this form must be filed with the local tax board of review not more than thirty (30) days after the assessor renders a decision, or if the assessor does not render a decision within forty-five (45) days of the filing of the appeal, not more than ninety (90) days after the expiration of the forty-five (45) day period.

1. TAXPAYER INFORMATION:

A. Name(s) of Assessed Owner: JOHN & ANTONET MURPHY

B. Name(s) and Status of Applicant (if other than Assessed Owner): _____

Subsequent Owner (Acquired Title after December 31 on 20____)

Administrator/Executor _____ Lessee _____ Mortgagee _____ Other Specify _____

C. Mailing Address and Telephone No.: 102 FERRY LANDING CIRCLE
Address Tel. No. (401) 683-0063 PORTSMOUTH, R.I., 02871-3114

2. PROPERTY IDENTIFICATION: Complete using information as it appears on tax bill.

A. Tax Bill Account No.: 00-0124-38 (i.e. 00-0000-00)

B. Assessed Valuation: \$545,300 Annual Tax: \$8,219.31

C. Location: 102 FERRY LANDING CIRCLE

Description: CENTER CONDO ATTACHED TO A 6 CONDO GROUP

Real Estate Parcel Identification: Map/Lot: 6/55/15D (i.e. Map 00 Lot 00)

Tangible Personal: _____

D. Date Property Acquired: 8/3/2017 Purchase Price: \$458,000 Total cost of any improvements: \$9,011

What is the amount of fire insurance on building: \$125,000 (PERSONAL) + CONDO MASTER INSURANCE

3. REASON(S) ABATEMENT SOUGHT: Check reason(s) an abatement is warranted and briefly explain why it applies.

Continue explanation on attachment if necessary.

Overvaluation Incorrect Usage Classification Disproportionate Assessment Other Specify _____

Applicant's Opinion of Value: (as of December 31 in the year of the last update or revaluation for real estate and as of December 31 of the tax year for personal estate;)

Fair Market Value \$ _____ Assessed Value _____

Explanation: _____

Have you filed a true and exact account this year with the tax assessor as required by law? _____

Comparable Properties that support your claim:

	Address	Sale Price	Sale Date	Property Type	Assessed Value
1.	<u>190 FERRY LANDING CIRCLE</u>	<u>\$480,000</u>	<u>9/26/17</u>	<u>CONDO SIMILAR</u>	<u>\$485,000</u>
2.	<u>106 FERRY LANDING CIRCLE</u>	<u>\$570,000</u>	<u>12/15/17</u>	<u>CONDO SIMILAR</u>	<u>\$477,500</u>
3.	<u>96 FERRY LANDING CIRCLE</u>	<u>\$400,000</u>	<u>12/20/18</u>	<u>CONDO SIMILAR</u>	<u>\$480,900</u>
4.	<u>66 FERRY LANDING CIRCLE</u>	<u>\$590,000</u>	<u>1/15/20</u>	<u>CONDO SIMILAR</u>	<u>\$475,000</u>
5.	_____	_____	_____	_____	_____

4. SIGNATURES:

Signature of Applicant John B. Murphy Antonet Murphy Date 2 September 2020
Signature of Authorized Agent _____ Date _____
Phone Number (401) 683-0063

SEE DETAILS ON NEXT PAGE

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

REASONS FOR ABATEMENT: It is the intent of the general assembly to ensure that all taxpayers in Rhode Island are treated equitably. Ensuring that taxpayers are treated fairly begins where cities and towns meet defined standards related to performing property values. All properties should be assessed in a uniform manner, and properties of equal value should be assessed the same. An abatement is a reduction in the tax assessed on your property for the fiscal year.

TO DISPUTE YOUR VALUATION OR ASSESSMENT OR CORRECT ANY OTHER BILLING PROBLEM OR ERROR THAT CAUSED YOUR TAX BILL TO BE HIGHER THAN IT SHOULD BE, YOU MUST APPLY FOR AN ABATEMENT WITHIN 90 DAYS FROM THE DATE THE FIRST TAX PAYMENT IS DUE.

You may apply for an abatement if your property is (1) OVERVALUED (Assessed value is more than the fair market value as of December 31 for any reason, including clerical and data processing errors. (2) Disproportionately assessed in comparison with other properties. (3) Classified incorrectly as residential, commercial, industrial or open space, farm or forest. (4) illegal tax partially or fully exempt.

WHO MAY FILE AN APPLICATION: You may file an application if you are (1) the assessed or subsequent (acquired title after December 31) owner of the property. (2) the owner's administrator or executor. (3) a tenant or group of tenants or real estate paying rent there from, and under obligations to pay more than one-half of the taxes thereon. (4) a person owning or having an interest in or possession of the property; or (5) a mortgagee if the assessed owner has not applied. In some cases, you must pay all or a portion of the tax before you can file.

WHEN AND WHERE APPLICATION MUST BE FILED: Your application must be filed with the local office of tax assessment within 90 days from the date the first tax payment is due. **THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT FILED ON TIME, YOU LOSE ALL RIGHTS TO ABATEMENT AND THE ASSESSOR CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSOR'S OFFICE.**

PAYMENT OF TAX: Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessor's disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund of any overpayment.

FILING AN ACCOUNT: RI General Law section 44-5-15 requires the annual filing of a true and exact account of all ratable estate owned or possessed by every person and corporate body. The time to file is between December 31, and January 31, of intention to submit declaration by March 15. Failure to file a true and full account, within the prescribed time, eliminates the right to appeal. No amended returns will be accepted after March 15th. Such notice of your intention must be sent by certified mail, postage prepaid, and postmark not later than 12 o'clock midnight of the last day, January 31. No extensions beyond March 15th can be granted. The form for filing such account may be obtained from the city or town assessor.

ASSESSOR'S DISPOSITION: Upon applying for an abatement, you may be asked to provide the assessor with further written information about the property and to permit them to inspect it. Failure to provide the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights.

APPEAL: The assessor shall have forty-five (45) days to review the appeal, render a decision and notify the taxpayer of the decision. The taxpayer, if still aggrieved, may appeal the decision of the tax assessor to the local tax board of review, or in the event that the assessor does not render a decision, the taxpayer may appeal to the local tax board of review at the expiration of the forty-five (45) day period. Appeals to the local tax board of review shall be filed not more than thirty (30) days after the assessor renders a decision and notifies the taxpayer, or if the assessor does not render a decision within forty-five (45) days of the filing of the appeal, not more than ninety (90) days after the expiration of the forty-five (45) day period. The local tax board of review shall, within ninety (90) days of the filing of the appeal, hear the appeal and render a decision within thirty (30) days of the date that the hearing was held.

DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)

Tax Assessor's Decision

Date Sent <u>10/14/20</u>	GRANTED	Assessed Value	_____
Date Returned _____	DENIED	Abated Value	_____
On Site Inspection Date _____		Adjusted Value	_____
Inspector _____	Deemed Denied	Assessed Tax	_____
		Abated Tax	_____
Date <u>9/19/20</u> Signatures <u>Mattie A. Helf</u>		Adjusted Tax	_____

Tax Board of Review Decision

Date Sent _____	GRANTED	Assessed Value	_____
Date Returned _____	DENIED	Abated Value	_____
On Site Inspection Date _____		Adjusted Value	_____
Inspector _____	Deemed Denied	Assessed Tax	_____
		Abated Tax	_____
Date _____ Signatures _____		Adjusted Tax	_____

Any person still aggrieved on any ground whatsoever by an assessment of taxes against him or her in any city or town may, within thirty (30) days of the tax board of review decision notice, file a petition in the superior court for the county in which the city or town lies for relief from the assessment.

3 September 2020

To: Portsmouth Tax Advisor:

My name is John Murphy and I have been a Portsmouth resident for over 40 years. I am writing to you today in order to appeal the recent increase in my property assessment.

I have lived in the Ferry Landing Condominiums for just 3 years and I was very surprised when I received my first property reevaluation in 2020. The property value increased over 30%, a jump from \$417,700 to \$545,300. This new valuation does not seem accurate based on the following:

- The new evaluation was completed by a drive by. What is the basis then for the large increase if the evaluation is only based on an exterior inspection?
- My assessment increased over 30% while other nearby condos have only increased by around \$3,000. Please look at the four comparison condos I have provided on my appeal application. These four comparison condos are end units at Ferry Landing. End units have traditionally sold for the highest market value because of their additional windows and open space on one full side of their condos, yet their assessment has not increased as dramatically as my unit.
- My condo, unit 102, is a middle unit with an attached condo on one side, so there are no windows on this side. On the other side of our condo, we have an attached condo which is about 16 feet away from our window side of the condo. So, there is no exterior view from the sides of our condo. I do not understand why my assessment would be more than the assessed value of the comparison condos I have provided.

In summary, I do not believe that the current assessment of \$545,300 is an accurate reflection of the value of my condo. The assessment has increased by a very large percentage (over 30%) for this 3-year period and it is disproportionate to the value of the four higher market value condos I have provided in comparison. I respectfully request that my assessment be reviewed and modified to reflect the true value.

Thank you for your consideration in this matter,


John P. Murphy

102 Ferry Landing Circle

Portsmouth, R. I. 02871

(401) 477-0616

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT	
MURPHY JOHN & ANTONET	4 Rolling	2 Public Water	1 Paved	2 Suburban	RESIDENTL	Code	Assessed	Assessed	Assessed	5305	
102 FERRY LANDING CIR		6 Septic			2300	545,300	545,300	545,300		PORTSMOUTH, RI	
PORTSMOUTH RI 02871-3114	At Pctd ID 2		FARM BE								
	SDS WTR DIST PWD		H,T,P,W,W								
	C/O Issued 10/28/05										
	PLAT IND #981-986/DECL 10-13-05										
	CURRENT FERRY LANDING										
	GIS ID 6-55-5D										

RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		Q/U		V/I		SALE PRICE		VC			
MURPHY JOHN & ANTONET	1822-76	0	08-03-2017	Q	1	458,000	U	2020	2300	545,300	2020	2300	417,700		
WASHBURN ROBERT L & PATRICIA G	1157-287	0	11-03-2005	Q	1	613,000	U								
BRIDGEPORT ASSOCIATES LLC	1152-153	0	10-13-2005	U	1	0	0								
FERRY LANDING LLC	954-89	0	08-26-2003	U	1	0	0								
FOR TITLE SEE MAP 6 LOT 55-1A	0	0		U	1	0	0								
Total												545,300	545,300	545,300	417,700

EXEMPTIONS		OTHER ASSESSMENTS	
Year	Code	Description	Amount
Total			0.00

ASSESSING NEIGHBORHOOD		NOTES	
Nbhd	Nbhd Name	Tracing	Batch
0001	B		
BLOCK ISLAND S			
2 XFIX=SEP TUB & DBLE SINK IN MB			
NATURAL IG			

BUILDING PERMIT RECORD		APPROXIMATED VALUE SUMMARY	
Permit Id	Issue Date	Type	Description
05-124	03-29-2005	NC	New Construct
			Amount 100,000
			Insp Date 10-31-2005
			% Comp 100
Total Appraised Parcel Value 545,300			

LAND LINE VALUATION SECTION		VISIT/CHANGE HISTORY	
B Use Code	Description	Zone	Land Type
1 1021	RES CONDO M	R20	
			Land Units 0 SF
			Unit Price 0 1.00000
			Size Adj 5
			Site Index 1.00
			Cond. Nbhd. Adj 1.000
Notes			
Location Adjustment 0.0000			
Adj Unit P Land Value 0			

Total Card Land Units	0	SF	Parcel Total Land Area	0.0000	Total Land Value	0
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CONSTRUCTION DETAIL

CONSTRUCTION DETAIL (CONTINUED)

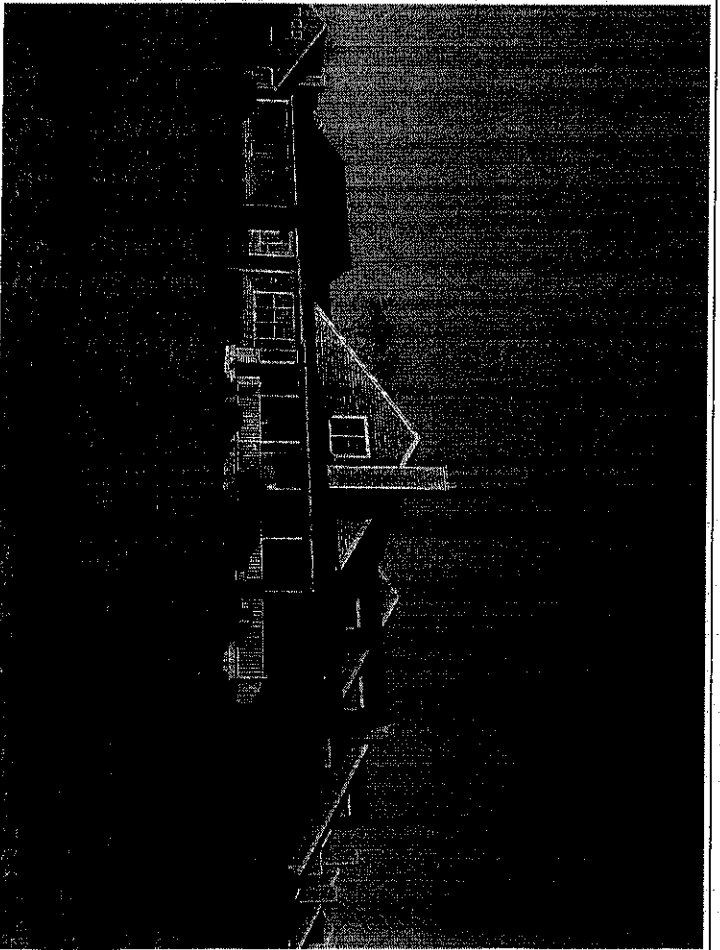
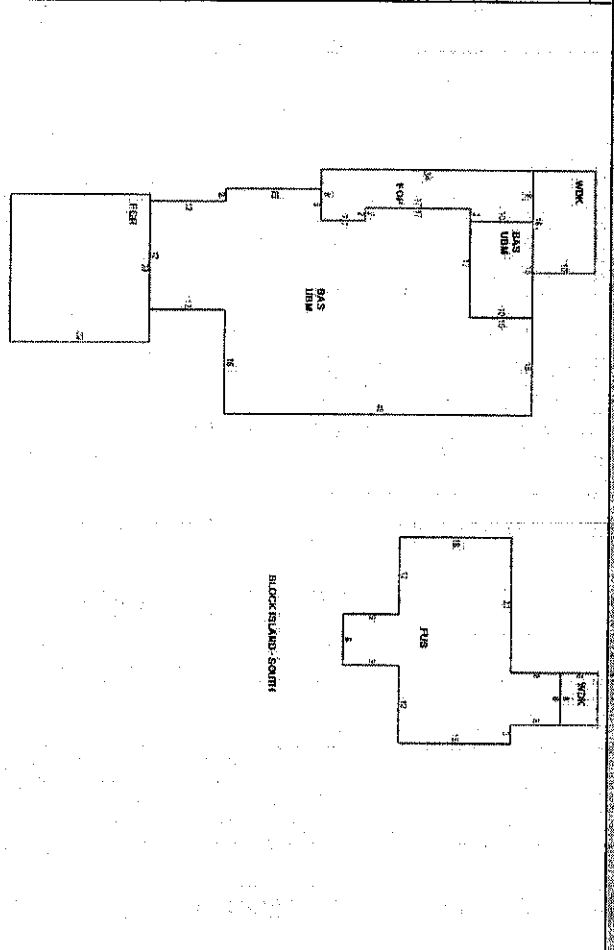
Element	Cd	Description	Element	Cd	Description
Style: 55		Condominium			
Model: 05		Res Condo			
Grade: 06		Good			
Stories: 2					
Occupancy: 1					
Interior Wall 1: 03		Plastered			
Interior Wall 2: 12		Hardwood			
Interior Floor 1: 14		Carpet			
Interior Floor 2: 02		Oil			
Heat Fuel: 04		Forced Air-Duc			
Heat Type: 03		Central			
AC Type: 02		2 Bedrooms			
Tl Bathrms: 2		2 Full			
Tl Half Bths: 1					
Xtra Fixres: 2					
Total Rooms: 7					
Bath Style: 03		Modern			
Kitchen Style: 02		Modern			
XKIT: 02					
FPL: 1					
FPO: 1					
FPG: 1					

CONDO DATA

Parcel Id	146940	C115	Owne
Adjust Type	FERRY LANDING	B11	IS1
Condo Flr	02	INT END	Factor%
Condo Unit	02	02	115
COST / MARKET VALUATION			
Building Value New	605,911		
Year Built	2005		
Effective Year Built			
Depreciation Code	AV		
Remodel Rating			
Year Remodeled			
Depreciation %	10		
Functional Obsol	0		
Ext. Comment	0		
Trend Factor	1		
Condition			
Condition %			
Percent Good	90		
RCNLD	545,300		
Dep % Ovr			
Dep Ovr Comment			
Misc Imp Ovr			
Misc Imp Ovr Comment			
Cost to Cure Ovr			
Cost to Cure Ovr Comment			

OB OB BUILDING & YARD ITEMS / XT BUILDING EXTRA FEATURES/B

Code	Description	LB	Units	Unit Price	Yr Bilt	Cond Cd	% Gd	Grade	Grade Adj.	Appr. Value
BAS	First Floor			1,783						
FGR	Garage, frame			0						
FOP	Porch, Open, Finished			0						
FUS	Upper Story, Finished			712						
UBM	Basement, Unfinished			0						
WDK	Deck, Wood			0						
BUILDING SUB-AREA SUMMARY SECTION										
	Living Area			1,783						
	Floor Area			1,783						
	Eff Area			1,783						
	Unit Cost			191.67						
	Undeprec Value			341,741						
	Ttl Gross Liv / Lease Area			2,495						
				5,230						
				3,098						
										593,782



ASSESSED VALUES							
01 EXTERIOR END							
	MEDIAN AV	AVERAGE AV	NNAV/OAV	MEDIAN SP	AVE SP	ASR TOTAL	ASR INDIV
SALES	543,625	545,659	1.0851	569,000	573,000	0.955	0.967
ALL	539,840	540,801	1.1065				
ALL NON SALES	537,210	540,168	1.1084				
SOLD/UNSOLD	.979	WITHIN 2.1%					
02 INTERIOR END/BREEZEWAY							
	MEDIAN AV	AVERAGE AV	NNAV/OAV	MEDIAN SP	AVE SP	ASR TOTAL	ASR INDIV
SALES	519,600	521,063	1.2637	557,500	528,750	0.932	0.937
ALL	529,320	532,378	1.2572				
ALL NON SALES	533,892	534,892	1.2517				
SOLD/UNSOLD	1.0096	WITHIN .96%					
02/01 MEDIAN AV:529,320/539,840=.980							
03 INTERIOR END/MIDDLE							
	MEDIAN AV	AVERAGE AV	NNAV/OAV	MEDIAN SP	AVE SP	ASR TOTAL	ASR INDIV
SALES	506,060	506,063	1.1835	530,000	530,000	0.955	0.955
ALL	465,085	466,371	1.1782				
ALL NON SALES	464,185	462,763	1.1845				
SOLD/UNSOLD	0.9992	WITHIN 8/10 OF 1%					
03/01 MEDIAN AV:506,060/539,840=.937							
03 INTERIOR END/MIDDLE-1 BEDROOM							
	MEDIAN AV	AVERAGE AV	NNAV/OAV	MEDIAN SP	AVE SP	ASR TOTAL	ASR INDIV
SALES	448,805	451,483	1.1229				
ALL	448,805	451,483	1.1229				
ALL NON SALES	448,805	451,483	1.1229				
SOLD/UNSOLD							
03/03 1 BEDROOM MEDIAN AV:448,805/465,085=.965*							
* MOST RECENT 1 BEDROOM SALES WERE 2016 WITH A MEDIAN SALE PRICE OF \$407,500 COMPARED TO							
03 2 BEDROOM SALES IN SIMILAR TIME PERIOD (2017) WITH A MEDIAN SALE PRICE OF \$427,000							
407,500/427,000=.954: NAV/OAV 03 1 BEDROOM 1.123/03 2 BEDROOM 1.184=.948							
APPLIED A 4% ADJUSTMENT							
AV BASED ON EFFECTIVE LIVING AREA PLUS ADJUSTMENTS FOR BATHROOM AND FIXTURES							
\$900 PER FIXTURE, \$4,800 PER BATHROOM							

Based on analysis and adjusted calculations recommend new AV of 526,550

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Sincerely,

Matthew A. Helfand
Tax Assessor/Collector

Cc: file