


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

RECEIVED

OCT 19 2020

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

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

October 14, 2020

Barabra Russell Willett Trustee  
132 Stonegate Dr.  
Portsmouth RI 02871-3941


Property Location: 132 Stonegate Dr.  
12/31/2019 (12-31-19 Revaluation)

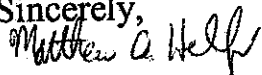
Plat: 51 Lot: 251  
Account: 23-1683-00

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 1<sup>st</sup> quarterly payment due date.

- Your assessment has been adjusted to: \$546,800. 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:  Date: 10/16/20 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  
Tax Assessor/Collector

Cc: file

RECEIVED

SEP 04 2020

BY VR

# Town of Portsmouth, RI

## 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 1<sup>st</sup>) **APPEAL FORMS WILL NOT BE ACCEPTED BEFORE SEPTEMBER 1<sup>st</sup>**.

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: Barbara Russell-Willett

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.: 132 Stonegate Dr., Portsmouth, RI 02871  
 Address Tel. No. (401) 225-8531

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

A. Tax Bill Account No.: 23-1683-00 (i.e. 00-0000-00)

B. Assessed Valuation: \$557,600 Annual Tax: \$8,404.70

C. Location: 132 Stonegate Dr.  
 Description: single family house  
 Real Estate Parcel Identification: Map/Lot: 51/251 (i.e. Map 00 Lot 00)  
 Tangible Personal: NA

D. Date Property Acquired: 1992 Purchase Price: \$66,000 Total cost of any improvements: \$186,000  
 What is the amount of fire insurance on building: \$452,869

#### 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 \$ unknown Assessed Value \$557,600

Explanation: \_\_\_\_\_

Have you filed a true and exact account this year with the tax assessor as required by law? NO

#### Comparable Properties that support your claim:

	Address	Sale Price	Sale Date	Property Type	Assessed Value
1.	<u>97 Stonegate</u>			<u>Residential</u>	<u>530,400</u>
2.	<u>111 Stonegate</u>			<u>"</u>	<u>534,100</u>
3.	<u>96 Stonegate</u>			<u>"</u>	<u>535,000</u>
4.	<u>171 Stonegate</u>			<u>"</u>	<u>536,800</u>

#### 4. SIGNATURES:

Signature of Applicant Phone Number (401) 225-8531 Date September 4, 2020

Signature of Authorized Agent Date [Signature], TRUSTEE

SEE DETAILS ON NEXT PAGE

(See attached chart)

**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 15<sup>th</sup>. 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 15<sup>th</sup> 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 10/14/20

Date Returned \_\_\_\_\_

On Site Inspection Date \_\_\_\_\_

Inspector \_\_\_\_\_

**GRANTED**

DENIED

Deemed Denied

Assessed Value 557,600

Abated Value 10,800

Adjusted Value 546,800

Assessed Tax 8404.70

Abated Tax 162.78

Adjusted Tax 8241.92

Date 9/18/20 Signatures Matthew G. Helff

**Tax Board of Review Decision**

Date Sent \_\_\_\_\_

Date Returned \_\_\_\_\_

On Site Inspection Date \_\_\_\_\_

Inspector \_\_\_\_\_

GRANTED

DENIED

Deemed Denied

Assessed Value \_\_\_\_\_

Abated Value \_\_\_\_\_

Adjusted Value \_\_\_\_\_

Assessed Tax \_\_\_\_\_

Abated Tax \_\_\_\_\_

Adjusted Tax \_\_\_\_\_

Date \_\_\_\_\_ Signatures \_\_\_\_\_

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.

The property revaluation for 132 Stonegate Dr. is disproportionately assessed and the property taxes disproportionately increased when compared to other similar properties on the street.

The following chart compares these properties:

Address	Assessed Value \$	Area Sq. feet	% increase in valuation	Area Value \$/ sf
132 Stonegate Dr.	557,600	2110	19.5	264.2
97 Stonegate Dr.	530,400	2502	9.5	211.9
111 Stonegate Dr.	534,100	2262	12.1	236.1
96 Stonegate Dr.	535,000	2686	13.6	199.1
171 Stonegate Dr.	536,800	2497	16.8	214.9

I believe that the property at 132 Stonegate Dr. should have fallen in the \$530-535,000 range for revaluation based on these other comparable properties.

*15 properties on Stonegate*

Thank you,

Barbara Russell-Willett, Trustee

*BRW*

110  
129  
144  
145  
158  
159  
180

37  
57  
75  
85

Assessor's Office  
2200 E. Main Rd  
Portsmouth, RI 02871-1268  
**Property Revaluation**  
PID: 8077



April 28, 2020

**WILLET BARBARA RUSSELL TRUSTEE**  
132 STONEGATE DR  
PORTSMOUTH, RI 02871-2226

Dear Portsmouth Property Owner:

Vision Government Solutions and the Assessor's Office have completed the hearing and review process for the Town of Portsmouth's Revaluation. This second notice informs you that, as part of the hearing process, your assessment has been reviewed. Your assessment has been either reduced, increased or has had no change made. Most property owners receiving this notice have had a hearing by telephone and requested a review. Some property owners, who did not attend a hearing, have been sent this notice to inform them that, upon review, their assessment has been revised.

If you still believe that your assessment does not reflect market value as of December 31, 2019, you may appeal this new assessment to the Portsmouth Tax Assessor between **September 1, 2020 and November 20, 2020**. Appeal applications for this process are available in the Tax Assessor's Office or online at [www.portsmouthri.com](http://www.portsmouthri.com) under the Tax Assessment/Collections page/Forms and Applications.

Thank you for your cooperation during the entire reassessment program.

**PROPERTY LOCATION: 132 STONEGATE DR**

**MBLU: 51/251//**

**ASSESSMENT BEFORE HEARINGS: \$557,600**

**VALUE AFTER REVIEW: \$557,600**

Matthew Helfand  
Tax Assessor

ASSESSOR'S RESPONSE  
BOA

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Plat 51 Lot 251		132 STONEGATE DR												
2															
3	1.196% INCREASE FROM NAV/OAV														
4															
5	CONVENTIONAL: SP/OAV 1.378% INCREASE														
6															
7	NBHD "90" SALES														
8	2019- 41 SALES WITH A MEDIAN SP TO OAV 1.235% INCREASE AND THE AVERAGE SP/OAV 1.287% INCREASE												3.2% LOWER THAN MEDIAN		
9															
10	COMPARABLES/BASIS OF APPEAL														
11															
12	ALL THE COMPARABLES SUBMITTED WERE MODERN/CONTEMPORARY														
13	WHICH HAD A 24.4% INCREASE IN SP/OAV COMPARED TO CONVENTIONAL WHICH HAD A 37.8% INCREASE.														
14															
15	THERE WERE 10 OTHER PROPERTIES ON STONEGATE DR WITH A MEDIAN NEW ASSESSED VALUE OF 599,950*7.5% LOWER FOR SUBJECT)														
16															
17	ADJUSTED DEPRECIATION TO MATCH CONDITIONS. THIS WAS SUPPOSED TO BE THE ADJUSTMENT FROM THE APPEALANTS														
18	INFORMAL HEARING WHICH WAS NEVER ENTERED BY REVAL COMPANY.														

TOPO	UTILITIES	STRT / ROAD	LOCATION	DESCRIPTION	CURRENT ASSESSMENT	PREVIOUS ASSESSMENTS (HISTORY)
4 Rolling	2 Public Water	1 Paved	2 Suburban	RESIDENTL	0100 308,600	0100 308,600
6 Septic				RES LND	0100 236,700	0100 236,700
				RESIDENTL	0100 1,500	0100 1,500
SUPPLEMENTAL DATA						
FARM BE H.T.P.W.W 8077						
Assoc Pld#						
Total					546,800	546,800

RECORD OF OWNERSHIP	BK-VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed
WILLETT BARBARA RUSSELL TRUSTEE	1632-35	0	10-24-2013	U	0	00	2020	0100	319,400	2020	0100	319,400
WILLETT THOMAS K & BARBARA E	319-245	0	09-17-1992	V	66,000			0100	236,700		0100	236,700
BANKS ALLEN & BARBARA ANN	263-12	0	01-11-1991	V	50,000			0100	1,500		0100	1,500
DALY ANN M	261-34	0	12-07-1990	V	0			0100			0100	
DALY ANN M	231-123	0	10-20-1989	V	0			Total	557,600	Total	557,600	466,400

EXEMPTIONS	Amount	Code	Description	Number	Amount	OTHER ASSESSMENTS
	0.00					Appraised Bldg. Value (Card) 308,600
						Appraised Xf (B) Value (Bldg) 1,500
						Appraised Ob (B) Value (Bldg) 236,700
						Appraised Land Value (Bldg) 0
						Special Land Value 236,700
						Total Appraised Parcel Value 546,800
						Valuation Method C

Assessing Neighborhood	Nbhd	Nbhd Name	Notes
ASSESSING NEIGHBORHOOD	0090	B	NATURAL IG

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
17-627B	10-31-2017	RF	Roofing	3,800	11-27-2017	100		
17-604B	10-23-2017	RE-E	Renovations-Ex	6,800	11-27-2017	100		
11-306	07-22-2011	SH	Shed	7,500	05-11-2012	100		24 PANEL SOLAR ARRAY 12X16

B Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes
1	1010 Single Fam MDL	R30	SF	20,000	4,57	1,00000	5	1,20	0090	2,100	LOC
1	1010 Single Fam MDL	R30	AC	0,320	8,000	1,00000	0	1,20	0090	2,100	
Total Card Land Units				20,000	Parcel Total Land Area		0.7791	Total Appraised Parcel Value		546,800	

APPRaised VALUE SUMMARY	APPRaised VALUE
Appraised Bldg. Value (Card)	308,600
Appraised Xf (B) Value (Bldg)	1,500
Appraised Ob (B) Value (Bldg)	236,700
Appraised Land Value (Bldg)	0
Special Land Value	236,700
Total Appraised Parcel Value	546,800
Valuation Method	C

VISIT / CHANGE HISTORY	Date	Id	Type	Is	Cd	Purpose/Result
	09-08-2020	MH			52	Appeal Adjustment
	04-10-2020	LS			40	No change
	10-08-2019	PH			10	reviewed
	01-17-2017	DM			10	reviewed
	07-05-2016	KL			00	Measur+Listed
	04-14-2016	KL			02	Measur+2/Visit
	04-14-2016	KL			01	Measur+1/Visit



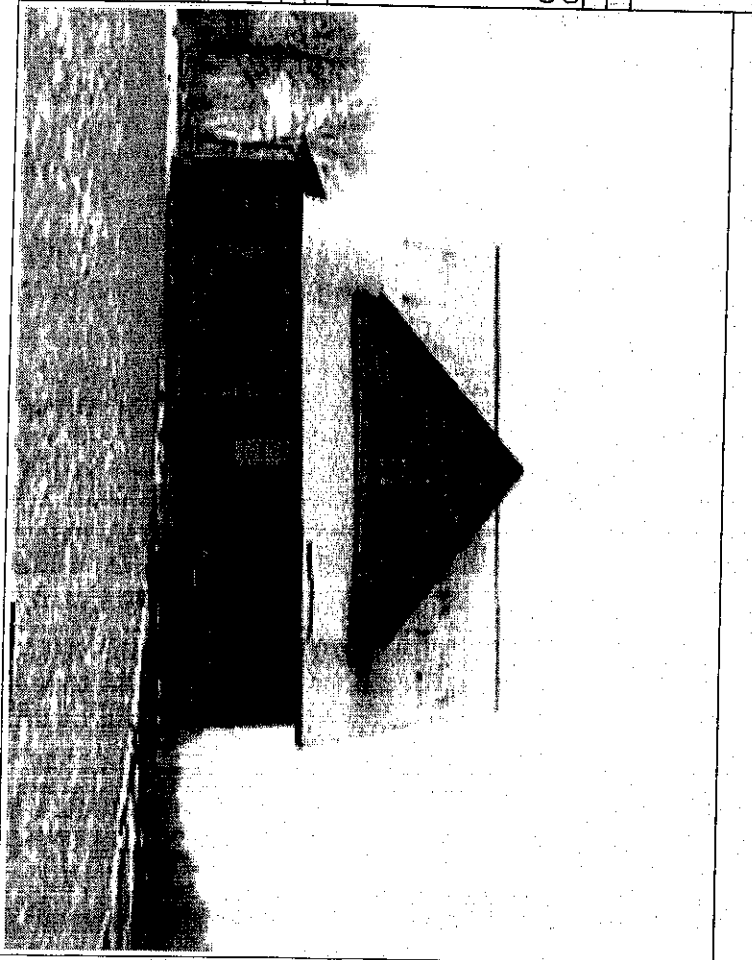
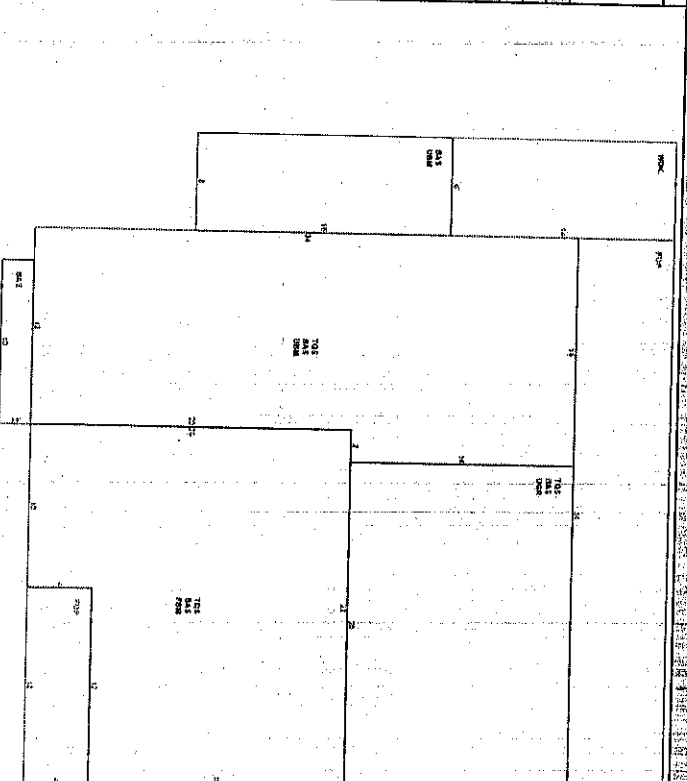
CONSTRUCTION DETAIL		CONSTRUCTION DETAIL (CONTINUED)	
Element	Cd	Description	Description
Style: 06	01	Conventional Residential	
Model: 06		Good	
Grade: 06		1 3/4 Stories	
Stories: 1.75			
Occupancy: 1		Wood Shingle	
Exterior Wall 1: 14			
Exterior Wall 2: 03		Gable/Hip	
Roof Structure: 03		Asph/F Gls/Cmp	
Roof Cover: 05		Drywall/Sheet	
Interior Wall 1: 05			
Interior Wall 2: 12		Handwood	
Interior Fir 1: 14		Carpet	
Interior Fir 2: 03		Gas	
Heat Fuel: 05		Hot Water	
Heat Type: 05		None	
AC Type: 01		3 Bedrooms	
Total Bedrooms: 03			
Total Bathrms: 3			
Total Half Baths: 0			
Total Xtra Fixts: 0			
Total Rooms: 6			
Bath Style: 02		Average	
Kitchen Style: 02		Modern	
X KITCHEN: 02			
FPL: 1			
FPO: 1			
FPG: 1			

CONDO DATA		COST/MARKET VALUATION	
Parcel Id	Code	Building Value New	Year Built
		363,010	1994
			Effective Year Built
			Depreciation Code
			Remodel Rating
			Year Remodeled
			Depreciation %
			Functional Obsol
			Ext. Comment
			Trend Factor
			Condition
			Condition %
			Percent Good
			RCNLD
			Dep % Ovr
			Dep Ovr Comment
			Misc Imp Ovr
			Misc Imp Ovr Comment
			Cost to Cure Ovr
			Cost to Cure Ovr Comment

OB - OUTBUILDING & YARD ITEMS(L) / X - BUILDING EXTRA FEATURES(B)	
Code	Description
PAT1	PATIO-AVG
SHD1	SHED FRAME

Code	Description	UB	Units	Unit Price	Yr Bkt	Cond	Cd	% Gd	Grade	Grade Adj	Appr. Value
PAT1	PATIO-AVG	L	240	2,50	1998			70.0			400
SHD1	SHED FRAME	L	192	8,00	2012			70.0			1,100

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,224	1,224	1,224	140.69	172,201
FBM	Basement, Finished	0	392	137	49.17	19,274
FOP	Porch, Open, Finished	0	252	50	27.91	7,034
TQS	Three Quarter Story	886	1,108	886	112.50	124,649
UBM	Basement, Unfinished	0	532	106	28.03	14,913
UGR	Garage, Unfinished	0	280	70	35.17	9,848
WDK	Deck, Wood	0	84	8	13.40	1,125
TL Gross Liv / Lease Area		2,110	3,872	2,481		349,044





Account: 23-1683-00		Owner: WILLET BARBARA RUSSELL TRUSTEE 132 STONEGATE DRIVE PORTSMOUTH RI 02871-2226			
<b>Tax Summary</b>					
	Assessment	Full Tax	Exemptions	Credit	Subtotal
	557,600.00	8404.70	0.00	0.00	8404.70
<b>Assessments</b>		<b>Installments</b>		<b>Frozen Accounts</b>	
Total Real: \$557,600		1. \$2,101.19		Year:	
Total MV: \$0.00		2. \$2,101.17		Assessment: \$0	
Total PP: \$0.00		3. \$2,101.17		Rate: 0.00	
		4. \$2,101.17		Tax: \$0.00	
				<b>Final Values</b>	
				Adjustment Code: No Adjustment	
				Adjustment Amount: \$0.00	
				<b>Actual Tax: \$8,404.70</b>	
<b>Details</b>					
	<b>Type</b>	<b>Description</b>		<b>Amount</b>	<b>Tax</b>
	Real	51-251 at 132 STONEGATE DR		557,600	\$8,404.70

AV

B

Was

557,600  
Bldg 320,900  
Lnd 236,700

8404.70

S/B

546,800  
Bldg 310,100  
Lnd 236,700

8241.92

Voucher

10,800

162.78

Map 51 Lot 251 Corrected Field card Data

**Town of Portsmouth**  
2200 East Main Road  
Portsmouth, RI 02871-1268  
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Tax Assessor  
tel. 401-683-1536  
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Tax Collector  
tel. 401-683-1214  
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October 14, 2020

Barabra Russell Willett Trustee  
132 Stonegate Dr.  
Portsmouth RI 02871-3941

Property Location: 132 Stonegate Dr.  
12/31/2019 (12-31-19 Revaluation)

Plat: 51 Lot: 251  
Account: 23-1683-00

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- Your assessment has been adjusted to:\$546,800 . 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: \_\_\_\_\_ Date: \_\_\_\_\_ 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  
Tax Assessor/Collector

Cc: file