

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

RECEIVED

OCT 19 2020

By JDA

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

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

October 14, 2020

John & Carlene Ventura  
142 Highland Ave.  
Westport MA 02790

Property Location: 4 Point St.  
12/31/2019 (12-31-19 Revaluation)

Plat: 20 Lot: 155  
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 1<sup>st</sup> 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 & Carlene Ventura Jr. Date: 10/15/20 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  
Matthew A. Helfand  
Tax Assessor/Collector

Cc: file

RECEIVED

SEP 08 2020

# Town of Portsmouth, RI

## APPLICATION FOR ABATEMENT OF PROPERTY TAX

By MM

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: JOHN and CARLENE VENTURA

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.: 142 HIGHLAND AVE WESTPORT MA 02790  
Address Tel. No. (508) 678-7367

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

A. Tax Bill Account No.: 00 - 0108 - 52 (i.e. 00-0000-00)

B. Assessed Valuation: \$ 364,200 Annual Tax: \$ 5489.59

C. Location: 4 POINT STREET

Description: RANCH

Real Estate Parcel Identification: Map/Lot: PLAT 20 LOT 155 (i.e. Map 00 Lot 00)

Tangible Personal: \_\_\_\_\_

D. Date Property Acquired: 5/2016 Purchase Price: \$ 300,000 Total cost of any improvements: NONE

What is the amount of fire insurance on building: \$ 200,000

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 \$ 300,000 Assessed Value \$ 257,000 (2019)

Explanation: PER ZILLOW FORMULA

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

Comparable Properties that support your claim:

Address	Sale Price	Sale Date	Property Type	Assessed Value
1. <u>84 RIVERSIDE ST</u>	<u>\$245,000</u>	<u>11/04/19</u>	<u>RANCH</u>	<u>\$241,700</u>
2. <u>128 HIGHLAND AVE</u>	<u>\$260,000</u>	<u>7/23/19</u>	<u>COLONIAL</u>	<u>\$310,500</u>
3. <u>100 CEDAR AVE</u>	<u>\$260,000</u>	<u>9/30/19</u>	<u>CAPE COD</u>	<u>\$161,400</u>
4. _____				
5. _____				

4. SIGNATURES:

John R. Ventura Jr  
Carline A Ventura

Signature of Applicant Phone Number (508) 678-7367 Date 9-8-20

Signature of Authorized Agent \_\_\_\_\_

Date \_\_\_\_\_

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 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  
 Date Returned \_\_\_\_\_  
 On Site Inspection Date \_\_\_\_\_  
 Inspector \_\_\_\_\_

GRANTED

**DENIED**

Deemed Denied

Assessed Value \_\_\_\_\_  
 Abated Value \_\_\_\_\_  
 Adjusted Value \_\_\_\_\_  
 Assessed Tax \_\_\_\_\_  
 Abated Tax \_\_\_\_\_  
 Adjusted Tax \_\_\_\_\_

Date 9/10/12 Signatures Matthew C. Wolfe

**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.

**John & Carlene Ventura**  
142 Highland Avenue  
Westport, Massachusetts 02790  
508-678-7367

---

September 8, 2020

Mr. Matthew A. Helfand  
Tax Assessor/Collector  
Town of Portsmouth  
2200 East Main Road  
Portsmouth, RI 02871-1268

Dear Mr. Helfand:

RE: 4 Point Street

We are enclosing our APPEAL APPLICATION FOR ABATEMENT OF PROPERTY TAXES for this 2020 year for your consideration and, hopefully, your positive decision in granting our request. We also hope that the Tax Board of Review will also grant our request for an abatement based on the information we are providing you in our application.

Thank you for your consideration.

Sincerely,



John R. Ventura, Jr.



Carlene A. Ventura

Zillow

3 bd | 1 ba | 1,020 Square Feet  
 4 Point St, Portsmouth, RI 02871  
 \* Zillow's Zestimate: \$330,504 | Ann's Zestimate: \$2,106/mo  
 Est. refi payment: \$1,537/mo [Get current rates](#)

Home value [Owner tools](#) [Home details](#) [Neighborhood details](#) [Similar homes](#)

### Home value

**Zestimate**  
**\$330,504**

[Zestimate history & details](#)

**ZESTIMATE RANGE**  
 \$207,000 - \$504,000

**LAST 30 DAY CHANGE**  
 -\$9,224 (-2.9%)

### Comparable homes

Your private estimate [?](#)  
 \$ \_\_\_\_\_  
[Choose homes](#)

297,000 - 364,000

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			
VENTURA JOHN R JR & CARLENE A		1 Level	2 Public Water	1 Paved	2 Suburban	Description	Code	Assessed	Assessed
142 HIGHLAND AVE			4 Gas			RESIDENTL	0100	123,000	123,000
WESTPORT MA 02790-2206			6 Septic			RES LND	0100	241,200	241,200
C/O Issued		FARM BE							
PLAT IND		H.T.P.W.W							
CURRENT		2428							
GIS ID		20-155							

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed
VENTURA JOHN R JR & CARLENE A TRUST		1889-195	01-02-2019	U	I	0	0	2020	0100	123,000	2020	0100	123,000
CARIGNAN NANCY A - LIFE ESTATE &		1751-262	05-18-2016	U	I	0	LE		0100	241,200		0100	241,200
CARIGNAN NANCY A &		1751-260	05-18-2016	U	I	0	LE						
CARIGNAN NANCY A &		1751-258	05-18-2016	U	I	300,000	U						
ETHER HORACE W		1-1	01-01-1999			0							

EXEMPTIONS		Description	Amount	Code	Description	Number	Amount	Comm Int
Total			0.00					

ASSESSING NEIGHBORHOOD		Nbhd Name	Tracing	Batch
Total		B		

**NOTES**

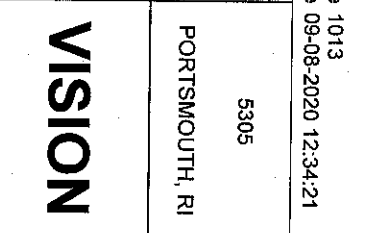
WEATHERED GREY  
 WHITE TRIM IG EG

BUILDING PERMIT RECORD		Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
15-292		07-02-2015	W	Windows	2,000	12-15-2015	100			WINDOWS, SLIDER.
07-330		05-23-2007	RF	Roofing	2,000	11-08-2007	100			

LAND LINE VALUATION SECTION		Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd.	Nbhd.	Adj	LOC	Notes
1		1013	SFR-WATERF	R10		5,803 SF	11.88	1.00000	5	2.50	0040	1.400				

APPRAISED VALUE SUMMARY		Appraised Bldg. Value (Card)	Appraised Xf (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)	Special Land Value	Total Appraised Parcel Value	Valuation Method
Total		123,000	0	0	241,200	0	364,200	C

VISIT / CHANGE HISTORY		Date	Id	Type	Is	Cd	Purpose/Result
04-06-2020		DM				40	No change
09-12-2019		PH				10	reviewed
01-10-2017		MM				10	reviewed
12-05-2016		SF				50	Sales Review
12-09-2015		DB				04	Measur/Vac/Boarded up
08-18-2014		MH				15	Change Recorded Survey
11-25-2013		MM				10	reviewed



Property Location 4 POINT ST  
 Vision ID 2428

Account #

Map ID 20/1551/1

Bldg # 1

Bldg Name  
 Sec # 1 of 1 Card # 1 of 1

State Use 1013  
 Print Date 09-08-2020 12:34:21

**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 01	01	Ranch			
Model: 01	01	Residential			
Grade: 03	03	Average			
Stories: 1	1	1 Story			
Occupancy: 1	1	Wood Shingle			
Exterior Wall 1: 14	14				
Exterior Wall 2: 03	03	Gable/Hip			
Roof Structure: 03	03	Asph/F Gls/Cmp			
Roof Cover: 05	05	Drywall/Sheet			
Interior Wall 1: 14	14	Carpet			
Interior Wall 2: 14	14	Carpet			
Interior Flr 1: 02	02	Oil			
Interior Flr 2: 04	04	Forced Air-Duc			
Heat Fuel: 01	01	None			
AC Type: 03	03	3 Bedrooms			
Total Bedrooms: 03	03				
Total Bathrms: 1	1				
Total Half Baths: 0	0				
Total Xtra Fixtrs: 5	5	5 Rooms			
Total Rooms: 02	02	Average			
Bath Style: 02	02	Modern			
Kitchen Style: X.KITCHEN					
FPL					
FPO					
FPG					

**CONDO DATA**

Parcel Id	C	B	IS	OWNE	0.0
Adjust Type	Code	Description	Factor%		
Condo Flr					
Condo Unit					

**COST/MARKET VALUATION**

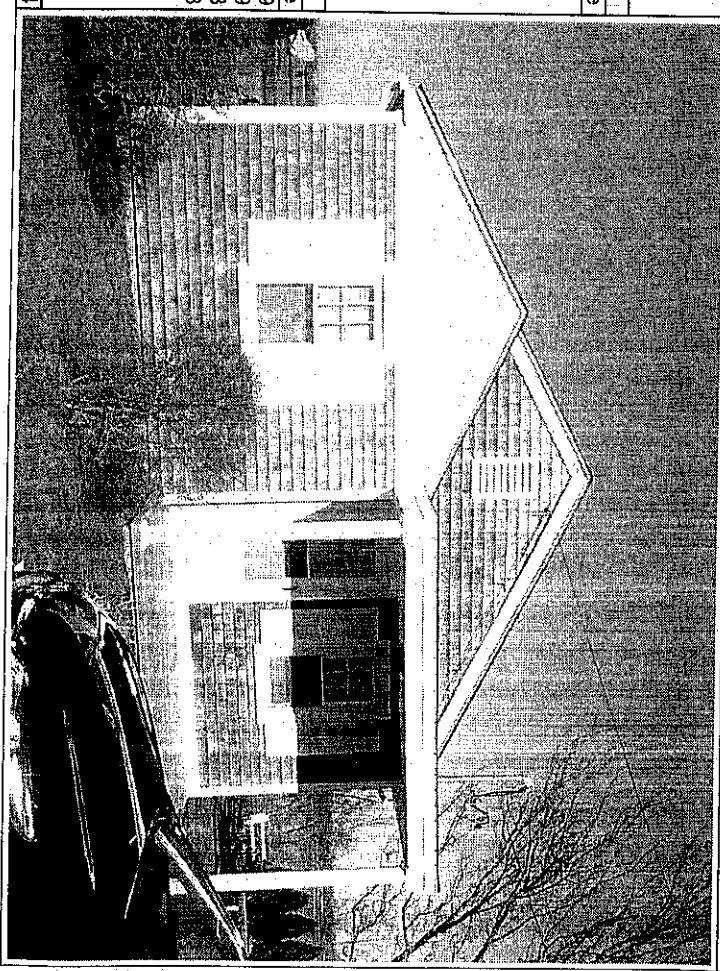
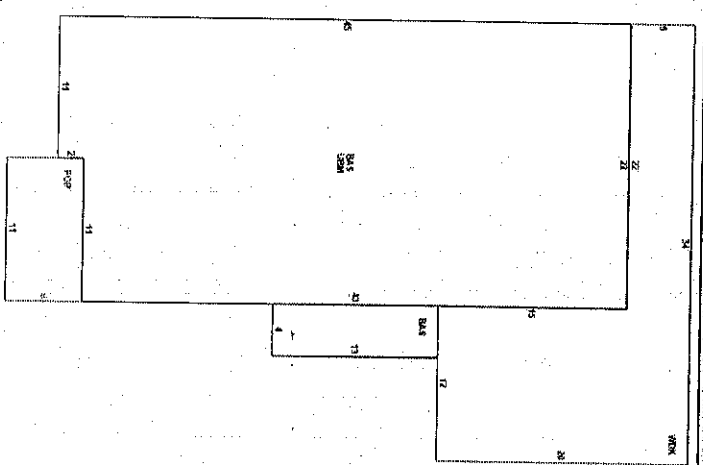
Building Value New	163,984
Year Built	1950
Effective Year Built	G
Depreciation Code	25
Remodel Rating	0
Year Remodeled	0
Depreciation %	1
Functional Obsol	
Ext. Comment	
Trend Factor	
Condition	
Condition %	
Percent Good	75
RCNLD	123,000
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

**OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)**

Code	Description	L/B	Units	Unit Price	Yr Bld	Cond.	Cd	% Gd	Grade	Grade Adj.	Appr. Value

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprc Value
BAS	First Floor	1,020	1,020	1,020	129.94	132,539
FOP	Porch, Open, Finished	0	66	13	25.59	1,689
UBM	Basement, Unfinished	0	968	194	26.04	25,208
WDK	Deck, Wood	0	350	35	12.99	4,548
	Ttl Gross Livr / Lease Area	1,020	2,404	1,262		163,984





ASSESSOR'S RESPONSE  
BOA

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Plat 20 Lot 155		4 POINT ST												
2															
3	1.417% INCREASE FROM NAV/OAV														
4															
5	RANCH: SP/OAV 1.361% INCREASE														
6															
7	WATERFRONT SALES:														
8	2019- 14 SALES WITH A MEDIAN SP TO OAV 1.415% INCREASE AND THE AVERAGE SP/OAV 1.43% INCREASE												EQUAL TO THE MEDIAN		
9	2018-19- 27 SALES WITH A MEDIAN SP TO OAV 1.334% INCREASE AND THE AVERAGE SP/OAV 1.389% INCREASE														
10															
11	ISLAND PARK WATERFRONT SALES														
12	2019- 5 SALES WITH A MEDIAN SP TO OAV 1.55% INCREASE AND THE AVERAGE SP/OAV 1.55% INCREASE												8.6% LOWER THAN MEDIAN		
13	2018-19- 8 SALES WITH A MEDIAN SP TO OAV 1.54% INCREASE AND THE AVERAGE SP/OAV 1.52% INCREASE														
14															
15	WATERFRONT LAND RESIDUAL														
16	2019- .8846 ASR 7.931 COD 11.54% LOWER THAN THE INDICATED LAND VALUE														
17	2018-19- .8906 ASR 11.12 COD 10.94% LOWER THAN THE INDICATED LAND VALUE														
18															
19	ISLAND PARK WATERFRONT LAND RESIDUAL														
20	2019- .8688 ASR 7.234 COD 13.12% LOWER THAN THE INDICATED LAND VALUE														
21	2018-19- .8352 ASR 8.261 COD 16.4% LOWER THAN THE INDICATED LAND VALUE														
22															
23	MAP 20 SALES -WATERFRONT														
24	2018-19- 3 SALES WITH A MEDIAN SP TO OAV 1.45% INCREASE AND THE AVERAGE SP/OAV 1.442% INCREASE												1.8% LOWER THAN MEDIAN		
25															
26	MAP 20 SALES -NON WATERFRONT														
27	2018-19- 17 SALES WITH A MEDIAN SP TO OAV 1.425% INCREASE AND THE AVERAGE SP/OAV 1.449% INCREASE												.6% LOWER THAN MEDIAN		
28															
29	MAP 20 LAND RESIDUAL-WATERFRONT														
30	.8915 ASR 10.85% LOWER THAN THE INDICATED LAND VALUE														
31															
32	MAP 20 LAND RESIDUAL-NON WATERFRONT														
33	.839 ASR 16.1% LOWER THAN THE INDICATED LAND VALUE														
34															
35															
36	COMPARABLES/BASIS OF APPEAL														
37															
38	ZILLOW #'S														
39	APPELLANT RELIED ON ZILLOW ESTIMATES. NOT SURE WHAT METHODOLOGY IS USED TO DETERMINE VALUES.														
40	DON'T KNOW IF ANY ADJUSTMENTS ARE MADE, WHAT IS THE TIME FRAME USED, HOW OFTEN IS IT UPDATED.														
41	DON'T KNOW IF ESTIMATES ACCOUNT FOR EXTRA FEATURES LIKE FINISHED LOWER LEVELS, UPDATES, PERMITS AND														
42	MOST IMPORTANTLY NEIGHBORHOOD .														
43															
44	84 RIVERSIDE ST	NOT WATERFRONT PROPERTY													
45	128 HIGHLAND AV	NOT WATERFRONT PROPERTY													
46	100 CEDAR AV	NOT WATERFRONT PROPERTY													

A+B

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

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

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

October 14, 2020

John & Carlene Ventura  
142 Highland Ave.  
Westport MA 02790

Property Location: 4 Point St.  
12/31/2019 (12-31-19 Revaluation)

Plat: 20 Lot: 155  
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 1<sup>st</sup> 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: \_\_\_\_\_ 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