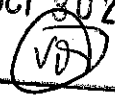


Town of Portsmouth
2200 East Main Road
Portsmouth, RI 02871-1268
www.portsmouthri.com

RECEIVED

OCT 30 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

Esther Lascaris Viveiros Trustee
7 Rhode Island Ave.
Newport RI 02840-6203

Property Location: 424 Park Av.
12/31/2019 (12-31-19 Revaluation)

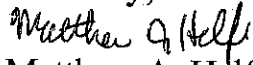
Plat: 20 Lot: 301
Account: 15-0073-66

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: \$ 318,600. 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: Esther Lascaris Viveiros Date: 10/29/20 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
RECEIVED

SEP 18 2020
SEP 10 2020

By MAN

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 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: ESTHER LASCARIS-VIVEIROS

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.: 7 R.I. AV. NEWPORT, R.I 02840
 Address Tel. No. (401) 847-2332

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

A. Tax Bill Account No.: 22-0970-00 (i.e. 00-0000-00)

B. Assessed Valuation: 326,500 Annual Tax: _____

C. Location: 424 Park Ave. (Town of Portsmouth)
 Description: 6 Room Cottage
 Real Estate Parcel Identification: Map/Lot: 20 - Lot 301 (i.e. Map 00 Lot 00)
 Tangible Personal: House only

D. Date Property Acquired: 1 year ago Purchase Price: 23 Total cost of any improvements: none
 What is the amount of fire insurance on building: 191300 FIRE ONLY

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 \$ 275,000 Assessed Value 326,500

Explanation: Nothing Fairly

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>4163 Park Ave</u>	<u>21300</u>	<u>3/16/20</u>	<u>Side by side</u>	<u>FORECLOSURE</u>
2.	<u>92 Cove</u>	<u>21500</u>	<u>6/25/20</u>	<u>640 sq ft</u>	<u>135,000</u>
3.	<u>358 Park</u>	<u>350</u>	<u>7/15/20</u>	<u>newly renovated - new kitchen on water side</u>	<u>40000</u>
4.	<u>finished cedar</u>				<u>777</u>

4. SIGNATURES:

Esther Lascaris-Viveiros
 Signature of Applicant Phone Number (401) 847-2332 Date 7/28/20
 Signature of Authorized Agent Date _____

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	<u>326,500</u>
Date Returned _____	DENIED	Abated Value	<u>7,900</u>
On Site Inspection Date <u>9/21/20</u>		Adjusted Value	<u>318,600</u>
Inspector <u>MWH</u>	Deemed Denied	Assessed Tax	<u>4,921.33</u>
		Abated Tax	<u>119.07</u>
Date <u>9/21/20</u> Signatures <u>MWH G. K. P.</u>		Adjusted Tax	<u>4,802.26</u>

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 of town lies for relief from the assessment.

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

APPEAL APPLICATIONS FOR ABATEMENT OF PROPERTY TAXES

Please note in completing information for appeals to the Tax Assessor that you provide as much information and relevant material to fully state your basis for appealing your valuation. If your appeal is denied by the Tax Assessor, and you continue your appeal to the Board of Appeals, the Board will only consider the same information, documentation and material that you presented with your application to the Tax Assessor. Since the Tax Board is an appeals board and you are appealing a decision by the Tax Assessor, the Tax Board will only look at the same documentation which you presented in your appeal to the Tax Assessor. Please be complete and accurate.

The basis of any appeal is that you believe your property has been overvalued, how much you have to pay in taxes is irrelevant for this process. In appealing to the Tax Assessor, you must perform the research and it is your responsibility to present documentation to support your opinion. The values were provided by a licensed, bonded and state certified company that complied with Rhode Island State Law, and met International Association of Assessing Officers (IAAO) and Uniform Standards of Professional Appraisal Practice (USPAP) requirements and standards. If you wish to present an appraisal of your property as part of your evidence, only appraisals from licensed real estate appraisers will be accepted. Please have a copy of the license attached to the appraisal. A letter from a real estate agent or broker attesting to value is not acceptable unless that person is also a licensed real estate appraiser.

If you wish to demonstrate physical or mechanical problems with the property as part of your evidence, you will need to provide a written statement identifying the problems and costs to correct these problems. These statements must be signed by a contractor licensed to perform the work outlined.

If your appeal is based on a comparison to another property, you must prepare and submit a list of those comparable properties. If you are using sold properties, the properties must have sold prior to the assessment date. You may use assessments of similar properties if you are contending disproportionate assessment, but you should only be comparing "like" properties, i.e. ranch-ranch, two family- two family. Your comparisons must be in writing and identify the various components you are comparing to the subject property. If you allege that the value in your area is being adversely affected by a certain nuisance or other factor, you must be able to document the impact of this problem using market sales. Sales used for comparison must be "arms-length" transactions and considered a "qualified sale".

If you want to appeal a tax assessment on tangible personal property, your appeal will only be accepted if you filed a declaration with the Assessor's office as required by law.

Please note that when you appeal your assessed value, there can be 3 potential outcomes: your assessed value stays the same, your assessed value goes down, or your assessed value can go up.

Please retain copies of all documents submitted since these materials will not be returned.

Year	Code	Description	Amount	Code	Description	Number	Amount	Code	Description	Comm Int
RECORD OF OWNERSHIP										
VIVEIROS ESTHER LASCARIS TRUSTEE	1339-169	0	08-22-2008	U	1	0	00	Year	Code	Assessed
VIVEIROS ESTHER LASCARIS	1-1	0	02-20-2008	U	1	0	04	2020	0100	137,600
VIVEIROS ROLAND & LASCARIS ESTHER	87-477	0	04-28-1978	U	1	0	0	0100	0100	188,900
VIVEIROS ROLAND	56-394	0	09-03-1964	I	1	0	0	0100	188,900	137,600
PACKER REBECCA	0	0	01-01-1925	I	1	0	0	0100	188,900	188,900
Total 326,500										
PREVIOUS ASSESSMENTS (HISTORY)										
Total 326,500										
EXEMPTIONS										
Total 0.00										
OTHER ASSESSMENTS										
Total 213,400										

Year	Code	Description	Amount	Code	Description	Number	Amount	Code	Description	Comm Int
ASSESSING NEIGHBORHOOD										
Nbhd	0040	Nbhd Name	B	Tracing	Batch					
NOTES										
10/2016 NEW SIDING ON DORMERS										
WEATHERED/BROWN IA EA										

Year	Code	Description	Amount	Code	Description	Number	Amount	Code	Description	Comm Int
APPRAISED VALUE SUMMARY										
Appraised Bldg. Value (Card) 137,600										
Appraised Xt (B) Value (Bldg) 0										
Appraised Ob (B) Value (Bldg) 0										
Appraised Land Value (Bldg) 188,900										
Special Land Value 0										
Total Appraised Parcel Value 326,500										
Valuation Method C										

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
16-604	09-28-2016	SIDG	Siding	1,200	10-21-2016	100		
06-701	09-08-2006	OP	Open Porch	2,700	11-09-2007	100		REPLACE

B	Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value
1	1010	Single Fam MDL	R10		5,400	12.49	1.00000	5	2.00	0040	1.400	LOC	1.0000	34.98	188,900
Total Card Land Units 5,400 SF Parcel Total Land Area 0.1240 Total Land Value 188,900															



CONSTRUCTION DETAIL

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description	Element	Cd	Description
Style: 05		Bungalow/ Residential			
Model: 01		Average			
Grade: 03					
Stories: 1.25					
Occupancy: 1		Wood Shingle			
Exterior Wall 1: 14					
Exterior Wall 2: 03		Gable/Hip			
Roof Structure: 03		Asph/F Gls/Cmp			
Roof Cover: 06		Cust Wd Panel			
Interior Wall 1: 06					
Interior Wall 2: 12		Hardwood			
Interior Fir 1: 06		Inlaid Sht Gds			
Interior Fir 2: 02		Oil			
Heat Fuel: 04		Forced Air-Duc			
Heat Type: 01		None			
AC Type: 03		3 Bedrooms			
Total Bedrooms: 1					
Total Baths: 0					
Total Half Baths: 5		5 Rooms			
Total Xtra Fixts: 02		Average			
Total Rooms: 02		Modern			
Bath Style: X KITCHEN					
Kitchen Style: FPL					
X KITCHEN: FPO					
FPL: FPG					
FPO:					
FPG:					

CONDO DATA

Parcel Id	C	B	S	Owne	0.0
Adjust Type	Code	Description	Factor-%		
Condo Fir					
Condo Unit					

COST/MARKET VALUATION

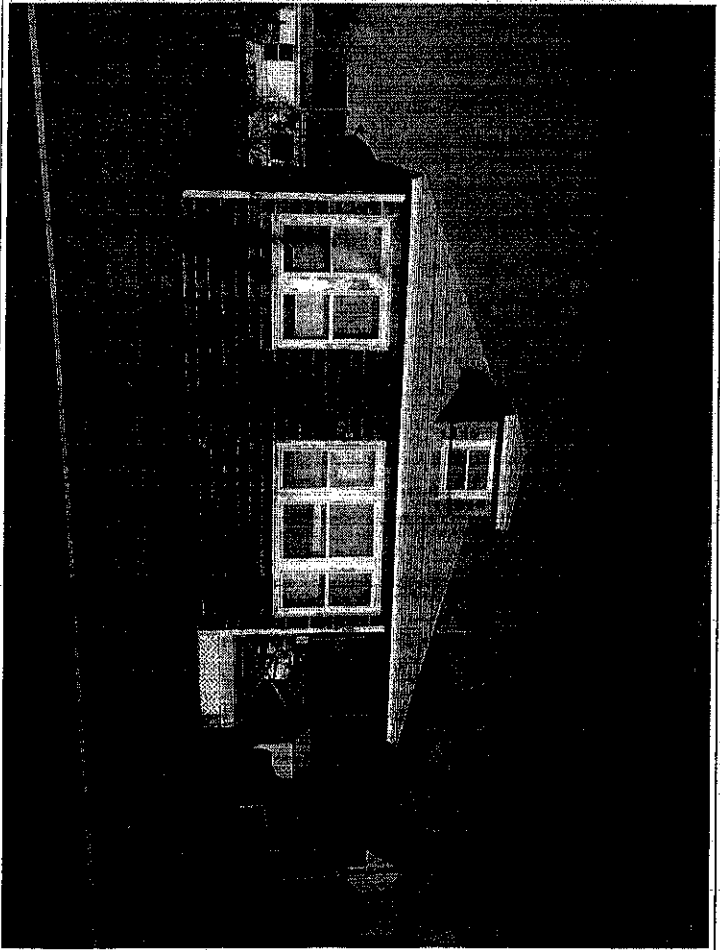
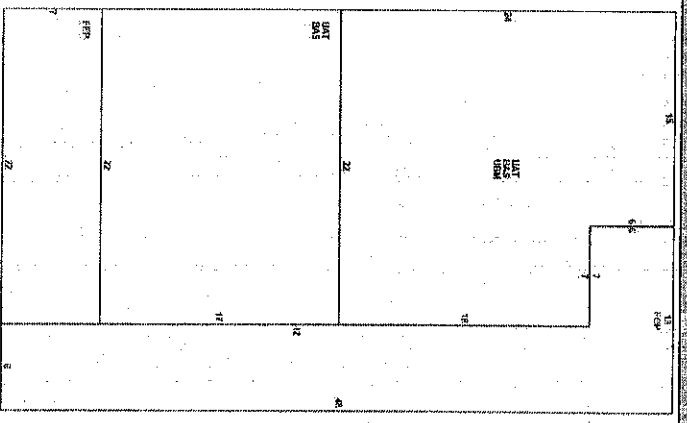
Building Value New	196,509
Year Built	1925
Effective Year Built	AV
Depreciation Code	
Remodel Rating	
Year Remodeled	30
Depreciation %	0
Functional Obsol	0
Ext. Comment	1
Trend Factor	
Condition	
Condition %	70
Percent Good	137,600
RCNLD	
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

OB OUTBUILDING & YARD ITEMS (EX-BUILDING EXTRA FEATURES)

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

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Floor Area	EF Area	Unit Cost	Undeprec Value
BAS	First Floor	860	860	860	161.47	138,864
FEP	Porch, Enclosed, Finished	0	154	108	113.24	17,439
FOP	Porch, Open, Finished	0	330	66	32.29	10,657
UAT	Attic, Unfinished	0	860	86	16.15	13,886
UBM	Basement, Unfinished	0	486	97	32.23	15,663
Ttl Gross Liv / Lease Area		860	2,690	1,217		196,509



ASSESSOR'S RESPONSE
BOA

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	MAP 20 Lot 301		424 PARK AV															
2																		
3	1.53% INCREASE FROM NAV/OAV				(WITHIN 10% ACCEPTABLE STATISTICAL RANGE)													
4																		
5	BUNGALOW: SP/OAV 1.50% INCREASE																	
6																		
7	ISLAND PARK SALES:																	
8	2019- 14 SALES WITH A MEDIAN SP TO OAV 1.415% INCREASE AND THE AVERAGE SP/OAV 1.43% INCREASE												8.1% HIGHER THAN MEDIAN(WITHIN ACCEPTABLE RANGE)					
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 LAND RESIDUAL																	
12	2019-.8846 ASR 7.931 COD 11.54% LOWER THAN THE INDICATED LAND VALUE																	
13	2018-19-.8906 ASR 11.12 COD 10.94% LOWER THAN THE INDICATED LAND VALUE																	
14																		
15	MAP 20 SALES												7.4% HIGHER THAN MEDIAN(WITHIN ACCEPTABLE RANGE)					
16	2018-19- 17 SALES WITH A MEDIAN SP TO OAV 1.425% INCREASE AND THE AVERAGE SP/OAV 1.449% INCREASE																	
17																		
18	MAP 20 LAND RESIDUAL																	
19	.839 ASR 16.1% LOWER THAN THE INDICATED LAND VALUE																	
20																		
21	ADJUSTED DEPRECIATION GRADE TO MATCH CONDITIONS																	
22																		
23	COMPARABLES/BASIS OF APPEAL																	
24																		
25	463 PARK AVE; FORECLOSURE SALE AFTER EFFECTIVE DATE AND DIFFERENT USE CODE-2 FAMILY																	
26																		
27	92 COVE: SALE AFTER EFFECTIVE DATE AND HAS NO VIEW FACTOR AND IS AN INFERIOR GRADE																	
28																		
29	358 PARK AV: SALE AFTER EFFECTIVE DATE AND ASSESSED FOR 9.3% MORE.																	

CONSTRUCTION DETAIL

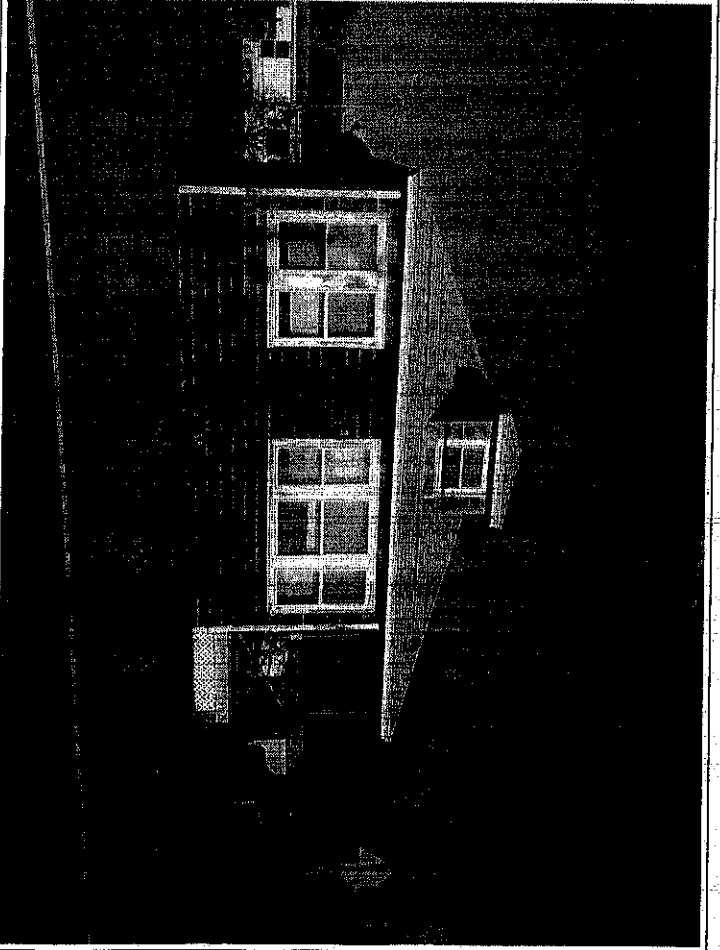
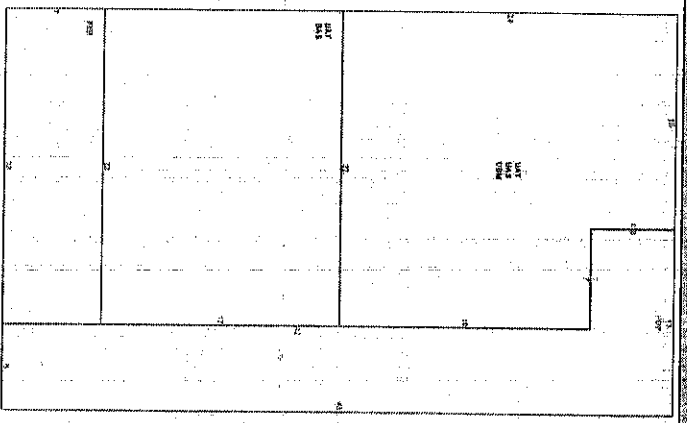
CONSTRUCTION DETAIL (CONTINUED)

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Model: 01		Residential			
Grade: 03		Average			
Stories: 1.25					
Occupancy 1		Wood Shingle			
Exterior Wall 1 14					
Exterior Wall 2					
Roof Structure: 03		Gable/Hip			
Roof Cover 03		Asph/F Gls/Cmp			
Interior Wall 1 06		Cust Wd Panel			
Interior Wall 2					
Interior Flr 1		Hardwood			
Interior Flr 2 12		Initial Sht Gds			
Heat Fuel 02		Oil			
Heat Type: 04		Forced Air-Duc			
AC Type: 01		None			
Total Bedrooms 03		3 Bedrooms			
Total Bathrms: 1					
Total Half Baths 0					
Total Xtra Fixrs 0					
Total Rooms: 5		5 Rooms			
Bath Style: 02		Average			
Kitchen Style: 02		Modern			
X KITCHEN					
FPL					
FPO					
FPG					

CONDO DATA			
Parcel Id	C	B	Ownr 0.0
Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			

COST / MARKET VALUATION	
Building Value New	196,509
Year Built	
Effective Year Built	1925
Depreciation Code	AV
Remodel Rating	
Year Remodeled	
Depreciation %	34
Functional Obsol	0
Ext. Comment	0
Trend Factor	1
Condition	
Condition %	
Percent Good	66
RCNLD	129,700
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 (A) / X - BUILDING EXTRA FEATURES (B)										
Code	Description	L/B	Units	Unit Price	Yr Bilt	Cond. Cd	% Gd	Grade	Grade Adj	Appr. Value
BUILDING SUB-AREA SUMMARY SECTION										
	Living Area			860						
	Floor Area			860						
	Eff Area			860						
	Unit Cost			161.47						
	Undeprec Value			138,864						
BAS	First Floor			860						
FEP	Porch, Enclosed, Finished			0						
FOP	Porch, Open, Finished			0						
UAT	Attic, Unfinished			0						
UBM	Basement, Unfinished			0						
Total Gross Liv / Lease Area				860						2,690
										1,217
										196,509



Account: 22-0970-00		Owner: LASCARIS-VIVEIROS ESTHER 7 RHODE ISLAND AVENUE NEWPORT RI 02840-6203			
Tax Summary					
	Assessment	Full Tax	Exemptions	Credit	Subtotal
	326,500.00	4921.33	0.00	0.00	4921.33
Assessments					
Total Real: \$326,500	Installments		Frozen Accounts		Final Values
Total MV: \$0.00	1. \$1,230.34	Year:	Adjustment Code: No Adjustment		
Total PP: \$0.00	2. \$1,230.33	Assessment: \$0	Adjustment Amount: \$0.00		
	3. \$1,230.33	Rate: 0.00			
	4. \$1,230.33	Tax: \$0.00	Actual Tax: \$4,921.33		
Details					
	Type	Description	Amount	Tax	
	Real	20-301 at 424 PARK AVE	326,500	\$4,921.33	

AV

#

Was

326,500

4,921.33

Lnd 188,900

Bldg 137,600

SIB

318,600

4,802.26

Lnd 188,900

Bldg 129,700

Voucher

7,900

119.07

Map 20 Lot 301 Adjusted Assessed Value after Appeal Inspection and Review

Town of Portsmouth

2200 East Main Road
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www.portsmouthri.com

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October 14, 2020

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Sincerely,

Matthew A. Helfand
Tax Assessor/Collector

Cc: file