

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

RECEIVED

NOV 13 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

Donald F. Clukies
173 Heidi Dr.
Portsmouth RI 02871

Property Location: 173 Heidi Dr.
12/31/2019 (12-31-19 Revaluation)

Plat: 59 Lot: 39
Account: 03-3317-71

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.

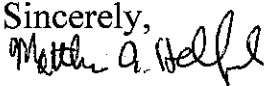
Your assessment has been adjusted to: . The Tax Collection office will send a summary statement with the revised tax payment schedule within 15-30 days.

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: D. Clukies Date: 11/13/20 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

Nov 13, 2020

Dear Portsmouth Tax Assessment Board of Review,

Please re-evaluate my Assessed Valuation based on the following:

- ① My house has the least square footage of living space i.e. 2292 s.f.
- ② The house was built in 1990 and not improved since then and occupied by me.
- ③ Other comparable houses on the same side of the street have the following statistics.

<u>Property address</u>	<u>map/Plot</u>	<u>Year Built</u>	<u>Living Area</u>	<u>Assessment</u>
173 Heidi	59/39	1990	2292	1,314,600
165 Heidi	59/38	1996	3653	1,401,600
143 Heidi	59/37	1977	2628	1,232,200
125 Heidi	59/36	1975	2979	1,326,700
105 Heidi	59/35	1999	5624	1,761,100
95 Heidi	59/40	1991	4455	1,552,400

All properties have the same amount of land and all are water front - although only 2 properties have access to the water (143 Heidi, 125 Heidi).

There is a 40 foot cliff barring me access to the water. DEM and Coastal Resources are also an impediment

Please review my assessment in light of this information. I have just retired, am 78 yrs old and an Honorably Discharged veteran of the U.S. Army.

Thank you

Don Clarkies

Don Clarkies

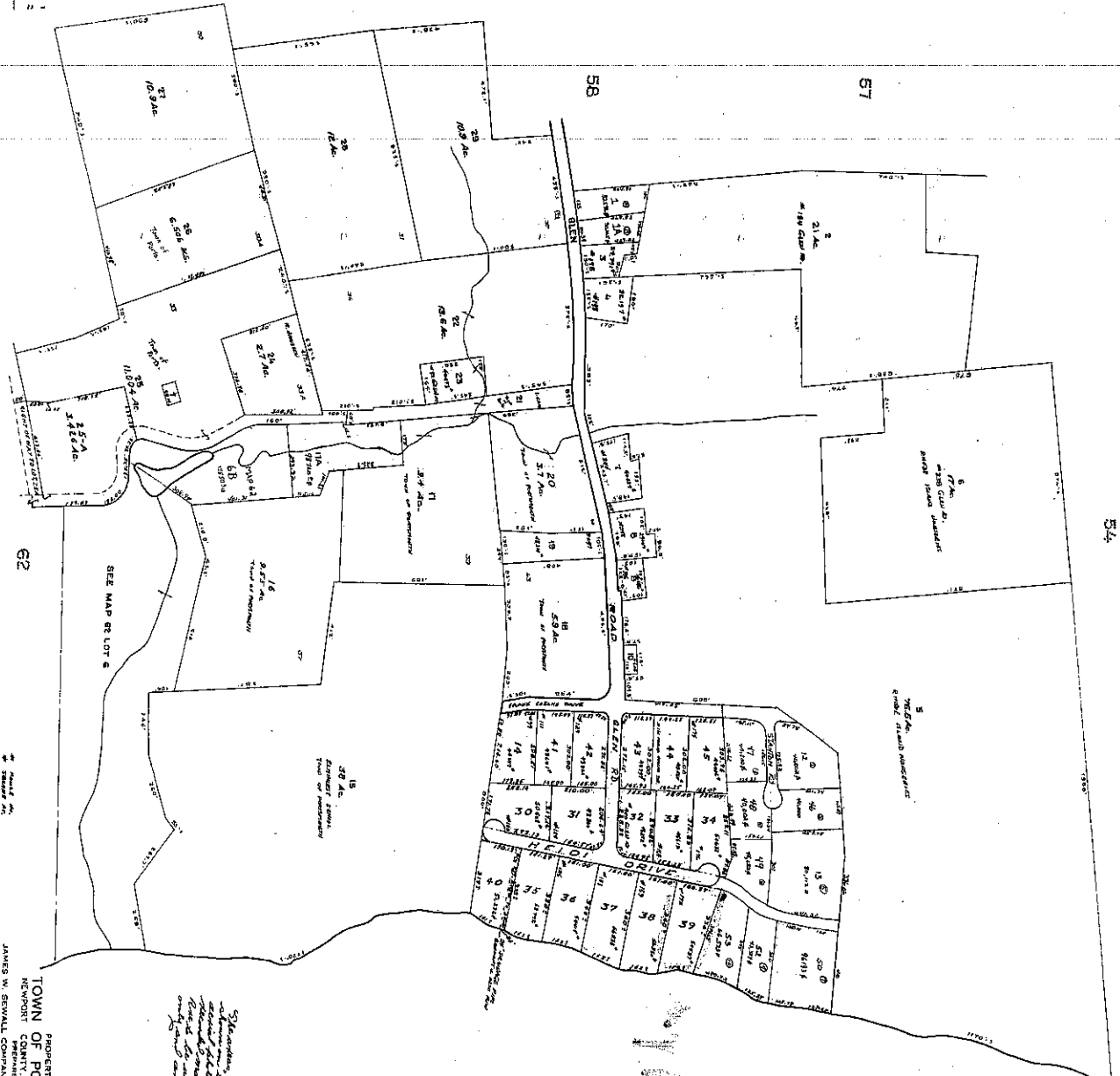
173 Heidi Dr

Portsmouth RI 02871

401-683-5207

P.S. Please note that the property at 143 Heidi Dr has a lower assessment and a higher living area than mine and it also has water front access.

LEGEND
 PARCEL NUMBERS 1
 ADJACENT MAPS 2
 MATCH LINE 3



PROPERTY MAP
 TOWN OF PORTSMOUTH
 NEWPORT COUNTY, RHODE ISLAND
 JAMES W. SEWELL COMPANY
 SCALE 1 INCH = 120 FEET

SAKONNET RIVER

SEE MAP OF LOT 6

18.0 Ac. DISTRICT SCHOOL

1.20 Ac. Town of Portsmouth

5.7 Ac. Town of Portsmouth

1.8 Ac. Town of Portsmouth

1.5 Ac. Town of Portsmouth

1.2 Ac. Town of Portsmouth

1.1 Ac. Town of Portsmouth

1.0 Ac. Town of Portsmouth

0.9 Ac. Town of Portsmouth

0.8 Ac. Town of Portsmouth

0.7 Ac. Town of Portsmouth

0.6 Ac. Town of Portsmouth

0.5 Ac. Town of Portsmouth

0.4 Ac. Town of Portsmouth

0.3 Ac. Town of Portsmouth

0.2 Ac. Town of Portsmouth

0.1 Ac. Town of Portsmouth

RECEIVED

SEP 29 2020

By MAH

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: Donald F Clukies

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.: 173 Heidi Drive, Portsmouth RI 02871
 Address Tel. No. (401) 683 5207

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

A. Tax Bill Account No.: 03 - 3317 - 71 (i.e. 00-0000-00)

B. Assessed Valuation: \$1,314,600 Annual Tax: \$19,319.97

C. Location: 173 Heidi Drive
 Description: Residence - Home
 Real Estate Parcel Identification: Map/Lot: 59/39 (i.e. Map 00 Lot 00)
 Tangible Personal: _____

D. Date Property Acquired: 1990 Purchase Price: \$134,000 Total cost of any improvements: \$400,000
 What is the amount of fire insurance on building: \$594,949

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 \$ 1,000,000 Assessed Value 1,314,600

Explanation: 3 Bedrooms (2292 s.f) no water access (40' cliff)

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>143 Heidi Dr</u>	<u>1,350,000</u>	<u>8/27/18</u>	<u>Residential</u>	<u>1,232,200</u>
2.	<u>4 Bedroom (2628 sf)</u>	<u></u>	<u></u>	<u>has water access.</u>	<u></u>
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____

4. SIGNATURES:

Donald F Clukies
 Signature of Applicant Phone Number (401) 683 5207 Date 9-29-20
 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 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>10/12/20</u> Signatures <u>Matthew A. Kelly</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.

CURRENT OWNER		TOPO		UTILITIES		STRT./ROAD		LOCATION		CURRENT ASSESSMENT	
CLUKIES DONALD F	3 Below Street	2 Public Water	1 Paved	7 Waterfront	RESIDENTL	Code	Assessed	Assessed	Assessed	5305	
173 HEIDI DR	6 Septic				RES LND	0100	438,300	871,700	438,300		
PORTSMOUTH RI 02871					RESIDENTL	0100	871,700	4,600	871,700	PORTSMOUTH, RI	
	Assoc Pld#										

RECORD OF OWNERSHIP		BK VOLUME/PAGE		SALE DATE		QU VI		SALE PRICE		VC	
CLUKIES DONALD F	498-139	0	06-02-1997					0			
CLUKIES LINDA	160-228	0	07-16-1987					0			
CLUKIES DONALD & LINDA	110-165	0	08-19-1985					20,000			
CLUKIES DONALD & LINDA	110-163	0	08-19-1985					20,000			
CLUKIES DONALD & LINDA	110-161	0	08-19-1985					87,000			
Total								131,460			

EXEMPTIONS		AMOUNT		CODE		DESCRIPTION		NUMBER		OTHER ASSESSMENTS	
Year	Code	Description	Amount	Code	Description	Number	Amount	Number	Amount	Code	Corrn Int
			0.00								
Total			0.00								

ASSESSING NEIGHBORHOOD		NBHD NAME		TRACING		BATCH	
Nbhd	0090	Nbhd Name	B	Tracing		Batch	

NOTES	
9/07 DET EST=NO ENTRY	4 OVER HANG(ROOF ONLY)
WOB	41' SIDE OF FGR
	FRONT OF HOUSE
	44' RIGHT SIDE
	BLUE IG EA

BUILDING PERMIT RECORD		AMOUNT		INSPECTION DATE		% COMP		DATE COMP		COMMENTS	
Permit ID	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp				

LAND LINE VALUATION SECTION		LAND TYPE		LAND UNITS		UNIT PRICE		SIZE ADJ		SITE INDEX		COND		NBHD		NBHD ADJ		LOC-TOPO		NOTES		LOCATION ADJUSTMENT		ADJ UNIT P		LAND VALUE	
B Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond	Nbhd	Nbhd Adj	LOC-TOPO	Notes	Location Adjustment	Adj Unit P	Land Value												
1	1013 SFR-WATERF	R40	R40	20,000 SF	4.57	1,00000	5	4.25	0090	2,100			1,0000	40.76	815,300												
1	1013 SFR-WATERF	R40	R40	0,790 AC	8,000	1,00000	0	4.25	0090	2,100			1,0000	71,400	56,400												
Total Card Land Units				20,000 SF																							
Parcel Total Land Area				11,2491																							
Total Land Value															871,700												



APPRAISED VALUE SUMMARY

Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed
2020	0100	438,300	2020	0100	438,300	2019	0100	388,500	
	0100	871,700		0100	871,700		0100	646,100	
	0100	4,600		0100	4,600		0100	4,600	
Total		1,314,600	Total		1,314,600	Total		1,039,200	

Total Appraised Parcel Value 1,314,600

Date	ID	Type	Is	Cd	Purpose/Result
03-23-2020	DM			40	No change
10-09-2019	PH			10	reviewed
01-23-2017	MM			10	reviewed
07-27-2016	W/D			01	Measur+1 Visit
04-25-2016	DB			09	Measu Estmt
12-17-2013	DD			10	reviewed
12-10-2010	JD			10	reviewed

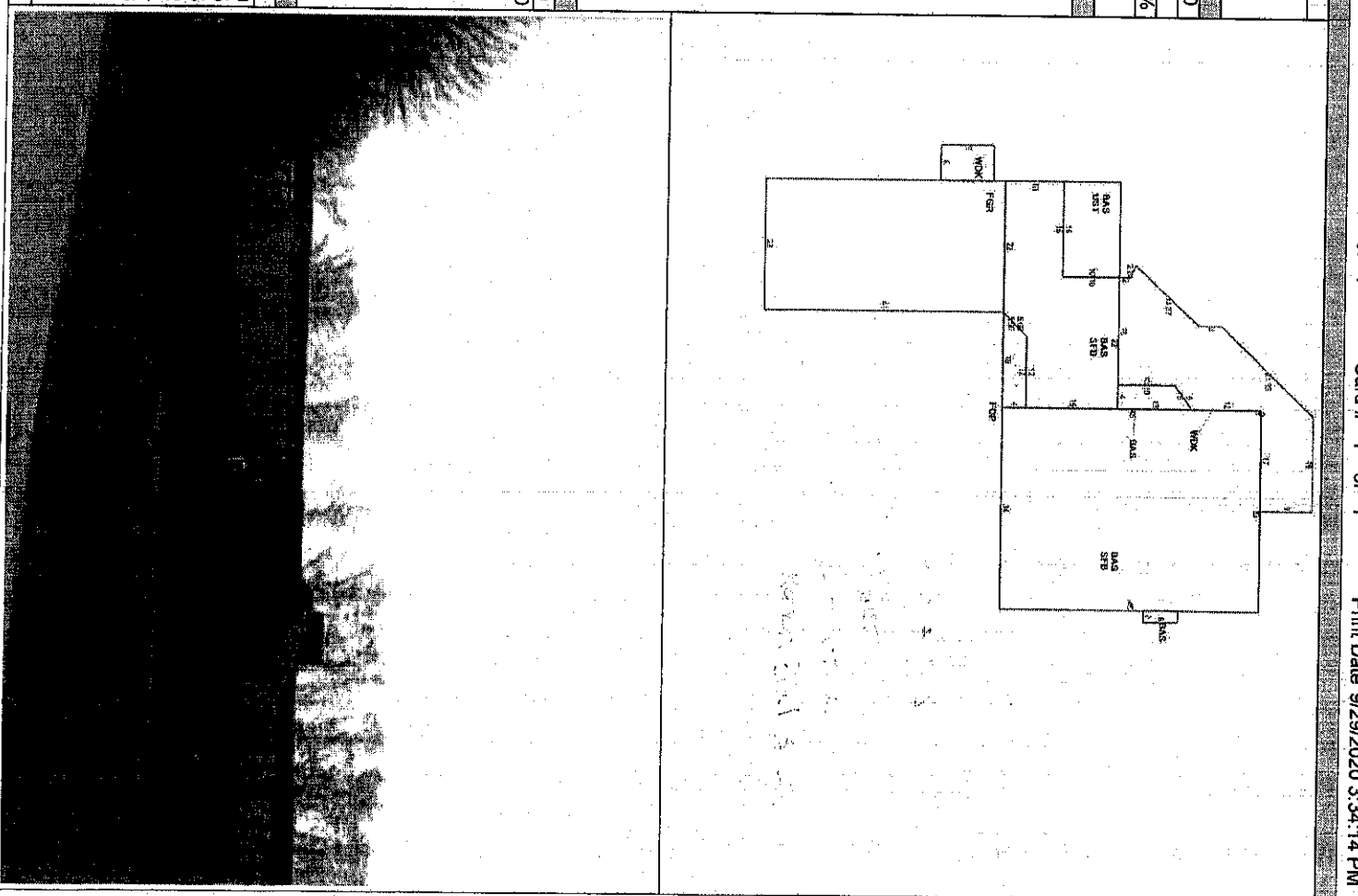
PREVIOUS ASSESSMENTS (HISTORY)	
Appraised Bldg. Value (Card)	438,300
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	4,600
Appraised Land Value (Bldg)	871,700
Special Land Value	0
Total Appraised Parcel Value	1,314,600
Valuation Method	C

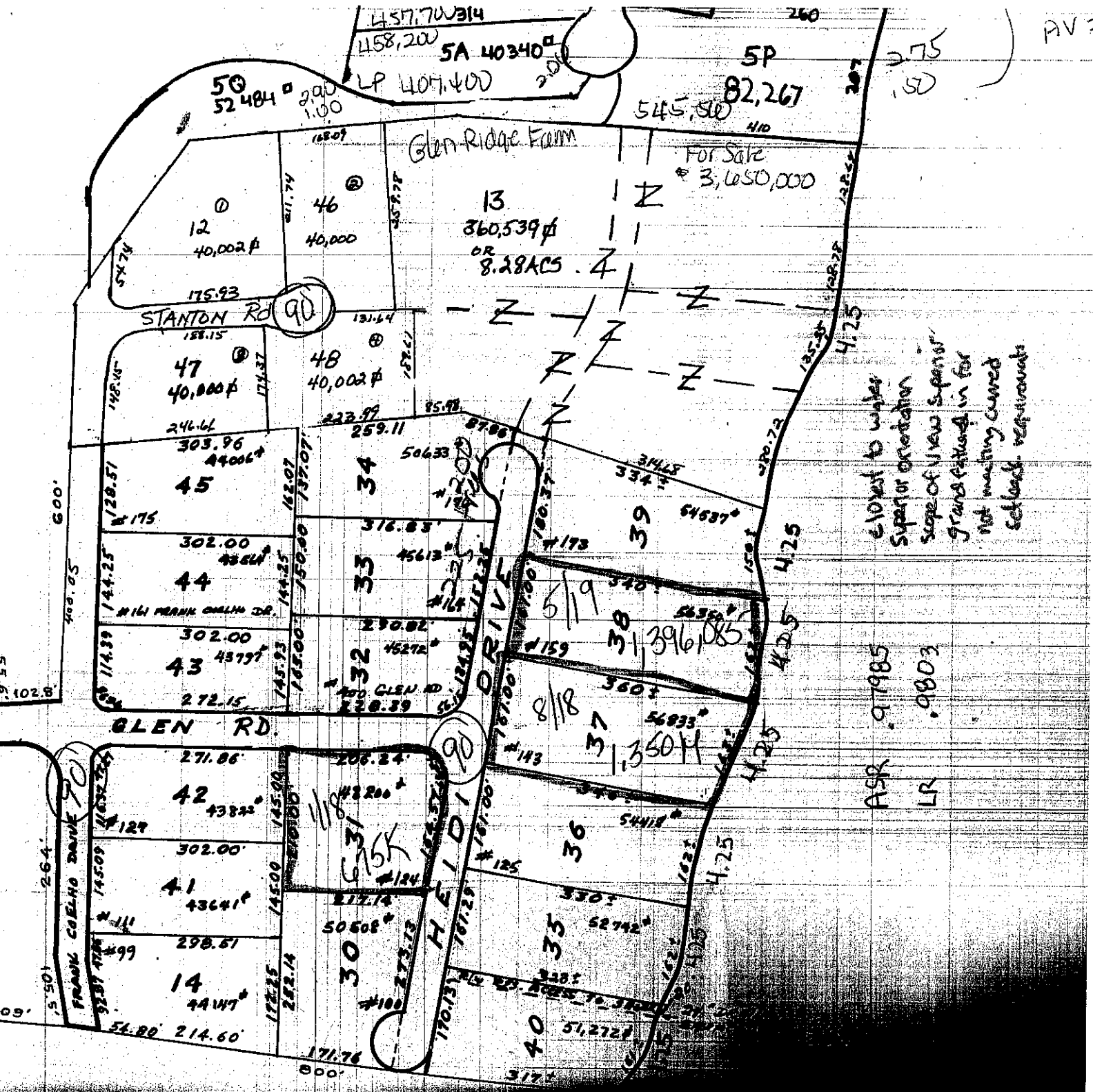
This signature acknowledges a visit by a Data Collector or Assessor

Element	Cd	Description	Element	Cd	Description
Style: 01		Ranch			
Model: 01		Residential			
Grade: 07		Good+10			
Stories: 1		1 Story			
Occupancy: 1		Clapboard			
Exterior Wall 1: 11					
Exterior Wall 2: 03		Gable/Hip			
Roof Structure: 03		Asph/F Gls/Cmp			
Roof Cover: 05		Drywall/Sheet			
Interior Wall 1: 12		Hardwood			
Interior Wall 2: 02		Oil			
Interior Fir 1: 05		Hot Water			
Interior Fir 2: 01		None			
Heat Type: 03		3 Bedrooms			
AC Type: 01					
Total Bedrooms: 3					
Total Bathrms: 3					
Total Half Baths: 3					
Total Xtra Fixtrs: 7					
Total Rooms: 02		Average			
Bath Style: 02		Modern			
Kitchen Style: X KITCHEN					
FPL: 1					
FPO: 1					
FPG: 1					

Code	Description	LB	Units	Unit Price	Yr Bilt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
SPL2	VINYL/PLASTI	L	510	15.00	1998		60		0.00	4,600

BUILDING SUB AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprc Value
BAS	First Floor	2,292	2,292	2,292	130.43	298,940
FGR	Garage, frame	0	902	316	45.69	41,215
FOP	Porch, Open, Finished	0	56	11	25.62	1,435
SFB	Base, Semi-Finished	0	2,074	1,244	78.23	162,252
UST	Utility, Storage, Unfinished	0	160	56	45.65	7,304
WDK	Deck, Wood	0	597	60	13.11	7,826
Ttl Gross Liv / Lease Area		2,292	6,081	3,979		518,972





457,700 314
 458,200
 5A 40340
 LP 407,400

5P
 82,267
 545,500
 410

50
 52,484
 290
 1.00

Glen Ridge Farm

For Sale
 \$3,650,000

12
 40,002 ft
 175.93

46
 40,000

13
 360,539 ft
 OR
 8.28 ACS

STANTON RD

47
 40,000 ft
 246.61
 303.96
 44006 ft

48
 40,002 ft

45
 302.00
 4566 ft

34
 50633

44
 302.00
 4566 ft

33
 376.85
 45613

43
 302.00
 45797

32
 290.82
 45272

HEIDI DRIVE
 619
 340
 5636 ft
 39
 64587 ft
 818
 37
 396185
 5636 ft
 38
 360 ft
 31
 396185
 5636 ft
 36
 54118 ft
 35
 330 ft
 52742 ft
 40
 51,272 ft
 317 ft

GLEN RD

42
 43832 ft
 302.00

31
 48200 ft
 277.74
 50508 ft
 273.73

41
 43641 ft
 298.51

30
 273.73

14
 44147 ft
 54.80
 214.60

30
 273.73

610x10 to whites
 Superior orientation
 slope of view superior
 Grandstand in for
 not making curved
 setback requirements

ASR 97985
 LR 9803

AV =

Town of Portsmouth

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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