

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

RECEIVED

NOV 16 2020

4:25pm

By 

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

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

October 14, 2020

P & G Realty  
384 King Rd  
Tiverton RI 02878-2721

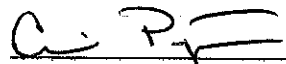
Property Location: 1220 West Main Rd.  
12/31/2019 (12-31-19 Revaluation)

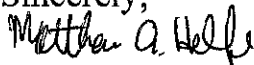
Plat: 44 Lot: 8  
Account: 00-0059-57

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: 11/12/20 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

# 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>**

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#### 1. TAXPAYER INFORMATION:

A. Name(s) of Assessed Owner: P&G REALTY \_\_\_\_\_  
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.:  
Address Tel. No. ( 401-864-0044 ) \_\_\_\_\_

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

A. Tax Bill Account No.: 00-0059-57 (i.e. 00-0000-00)  
B. Assessed Valuation: \$269300.00- Annual Tax: \$4059.16  
C. Location: 1220 WEST MAIN ROAD  
Description: HOUSE AND LAND  
Real Estate Parcel Identification: Map/Lot: 44-8 (i.e. Map 00 Lot 00)  
Tangible Personal: \_\_\_\_\_  
D. Date Property Acquired: 12-23-2014 Purchase Price: \$190000.00 Total cost of any improvements: 0  
What is the amount of fire insurance on building: 0

#### 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: \$210000.00 Assessed Value \$269300.00

Explanation: A 30% INCREASE IN VALUE NOTHING HAS BEEN DONE AT ALL TO INCREASE IT I ALSO OWN TWO OTHER PROPERTIES IN THE SAME PLAT, ONE DID NOT CHANGE AT ALL AND THE OTHER BY 6%

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.	1200 WEST MAIN ROAD			LAND	\$386000.00
2.	21 MARIAL ROSE DRIVE			HOUSE AND LAND	\$552000.00
3.					
4.					

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By MAH

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3.	_____				
4.	_____				

5. \_\_\_\_\_

4. SIGNATURES:

Signature of Applicant Phone Number ( 401 ) 864-0044

Date 09/02/2020

Signature of Authorized Agent Date

*C. G. Petropoulos* Christos G. Petropoulos

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. 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 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 _____	<b>DENIED</b>	Abated Value	_____
On Site Inspection Date _____		Adjusted Value	_____
Inspector _____	Deemed Denied	Assessed Tax	_____
		Abated Tax	_____
Date <u>9/3/20</u> Signatures <u><i>Math A Helf</i></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 of town lies for relief from the assessment.

CURRENT OWNER		TOPO		UTILITIES		STRT/ROAD		LOCATION		CURRENT ASSESSMENT	
P & G REALTY LLC		2 Above Street	2 Public Water	1 Paved	2 Suburban	0100	140,400	140,400	140,400	0100	128,900
384 KING RD		5 Steep	6 Septic			0100	128,900	128,900	128,900		
TIVERTON RI 02878-2721		SUPPLEMENTAL DATA		FARM BE H,T,P,W,W 7213		RESIDENTL RES LND		Assessed		Assessed	
		At Prcd ID	WTR DIST	PWD							
		SDS	C/O Issued	ORSWELL							
		GIS ID	CURRENT	44-8							

**RECORD OF OWNERSHIP**

BK-VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed
P & G REALTY LLC	1680-254	0		12-23-2014	U	2020	0100	140,400	2020	0100	140,400
RUSSO ANTHONY & SPENCE ROBERT G & MARJORIE F	1567-48	0		10-15-2012	U		0100	128,900		0100	128,900
PDF ASSOCIATES INC	84-287	0		03-01-1977			0100				
DAY EDITH N FKA	83-40	0		07-19-1976							
	83-14	0		07-16-1976							
Total											269,300

**EXEMPTIONS**

Year	Code	Description	Amount	Code	Description	Number	Amount	
			0.00					
Total								0.00

**ASSESSING NEIGHBORHOOD**

Nbhd	Nbhd Name	Tracing	Batch
0040		B	

**NOTES**

DIRT BSMT FLR; LOW HEAD HT IN UBM  
 SET BACK OFF RD  
 SHD3 NV  
 SOME PLASTER PROBLEMS  
 SOME REPL WDWS  
 RADIATORS IN BAS

WEATHERED IA

**BUILDING PERMIT RECORD**

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments

**LANDLINE VALUATION SECTION**

B	Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	S/S	Notes
1	1010	Single Farm MIDL	LI		20,000	4.57	1.00000	5	0.95	0040	1,400	S/S	
1	1010	Single Farm MIDL	R20		0.700	8,000	1.00000	0	0.95	0040	1,400		
Total Card Land Units													20,000
Parcel Total Land Area													1.1591
Total Land Value													128,900

**APPRaised VALUE SUMMARY**

Appraised Bldg. Value (Card)	Appraised Xt (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)	Special Land Value	Total Appraised Parcel Value
140,400	0	0	128,900	0	269,300

**VISIT/CHANGE HISTORY**

Date	Id	Type	Is	Cd	Purpose/Result
09-26-2019	PH			10	reviewed
01-10-2017	DM			10	reviewed
03-16-2016	KL			02	Measur+2Visit - Info Card I
03-16-2016	KL			01	Measur+1Visit
11-18-2013	DD			10	reviewed
12-02-2010	MM			10	reviewed
04-05-2008	KE			41	Change



**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 06		Conventional			
Model: 01		Residential			
Grade: 03		Average			
Stories: 1.75		1 3/4 Stories			
Occupancy 1		Wood Shingle			
Exterior Wall 1 14		Wood Shingle			
Exterior Wall 2		Gable/Hip			
Roof Structure: 03		Asph/F Gls/Cmp			
Roof Cover: 03		Plastered			
Interior Wall 1					
Interior Wall 2					
Interior Flr 1	09	Pine/Soft Wood			
Interior Flr 2					
Heat Fuel: 02		Oil			
Heat Type: 05		Hot Water			
AC Type: 01		None			
Total Bedrooms: 03		3 Bedrooms			
Total Bathrms: 2					
Total Half Baths: 0					
Total Xtra Fixtrs: 6		6 Rooms			
Total Rooms: 6		Average			
Bath Style: 02		Average			
Kitchen Style: 02		Modern			
X KITCHEN					
FPL					
FPO					
FPG					

**OB - OUTBUILDING & YARD ITEMS (A) / X - BUILDING EXTRA FEATURES (B)**

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

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprrec Value
BAS	First Floor	924	924	924	121.48	112,248
FEP	Porch, Enclosed, Finished	0	12	8	80.99	972
FOP	Porch, Open, Finished	0	132	26	23.93	3,158
TOS	Three Quarter Story	528	660	528	97.18	64,141
UBM	Basement, Unfinished	0	660	132	24.30	16,035
<b>Tl Gross Liv / Lease Area</b>		<b>1,452</b>	<b>2,388</b>	<b>1,618</b>		<b>196,554</b>




ASSESSOR'S RESPONSE  
BOA

	A	B	C	D	E	F	G	H	I	J	K	L
1	Plat 44 Lot 8		1220 WEST MAIN RD									
2												
3	1.298% INCREASE FROM NAV/OAV											
4												
5	CONVENTIONAL : SP/OAV 1.378 % INCREASE											
6												
7	NBHD "40" NON ISLAND PARK SALES											
8	2019- 1 SALES WITH A MEDIAN SP TO OAV 1.282% INCREASE AND THE AVERAGE SP/OAV 1.282% INCREASE											
9	2018-19- 3 SALES WITH A MEDIAN SP TO OAV 1.282% INCREASE AND THE AVERAGE SP/OAV 1.334% INCREASE											
10	2017-19- 4 SALES WITH A MEDIAN SP TO OAV 1.372% INCREASE AND THE AVERAGE SP/OAV 1.366% INCREASE											
11												
12	MAP 44 SALES											
13	2019- 10 SALES WITH A MEDIAN SP TO OAV 1.249% INCREASE AND THE AVERAGE SP/OAV 1.259% INCREASE											
14												
15	COMPARABLES/BASIS OF APPEAL											
16												
17	NOTHING HAS BEEN DONE TO THE PROPERTY/WE HAVEN'T CHANGED ANYTHING-THE MARKET											
18	HAS CHANGED. THE \$9,000, 1960'S RANCH HOUSE ISN'T WORTH THE SAME TODAY. YOU MIGHT NOT											
19	HAVE MADE CHANGES BUT THE MARKET HAS CHANGED. HAS YOUR SALARY CHANGED IN THE PAST 25 YEARS											
20	EVEN THOUGH YOU ARE DOING THE SAME JOB? HAS THE VALUE OF ANY OF YOUR STOCKS CHANGED FROM											
21	WHEN YOU ORIGINALLY PURCHASED THEM?											
22												
23												
24	1220 WEST MAIN RD:VACANT COMMERCIAL PARCEL. DIFFERENT CLASSIFICATION/STATE CODE AND THE COMMERCIAL											
25	MARKET IS DIFFERENT THAN THE SINGLE FAMILY RESIDENTIAL MARKET											
26												
27	21 MARIAL ROSE DR:DIFFERENT NBHD. DIFFERENT MARKET DYNAMICS. WHAT HAPPENED IS THE LOWER VALUE HOMES											
28	APPRECIATED MORE THAN THE LARGER MORE SUBSTANTIAL HOMES.											



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