

RECEIVED

NOV 08 2020

TOWN OF PORTSMOUTH
2200 East Main Road
Portsmouth, RI 02871-1268
www.portsmouthri.com

By _____

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

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

October 14, 2020

Thomas J. & Cynthia A. Gavlick
300 Common Fence Blvd.
Portsmouth RI 02871-5539

Property Location: 282 Common Fence Blvd.
12/31/2019 (12-31-19 Revaluation)

Plat: 3 Lot: 92
Account: 00-0070-90

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: *Cynthia A. Gavlick* Date: 11/2/20 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

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SEP 01 2020

Town of Portsmouth, RI

APPLICATION FOR ABATEMENT OF PROPERTY TAX MAN

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: Thomas Gavlick Cynthia Gavlick

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.: 300 Common Fence Blvd.
Address Tel. No. (401) 316-2858

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

A. Tax Bill Account No.: 00-0070-90 (i.e. 00-0000-00)

B. Assessed Valuation: \$320,800 Annual Tax: 4835.42

C. Location: 0 Common Fence Blvd listed as 282 Common Fence Blvd

Description: Vacant Land 3/92

Real Estate Parcel Identification: Map/Lot: 3/92 (i.e. Map 00 Lot 00)

Tangible Personal: _____

D. Date Property Acquired: Purchase Price: Total cost of any improvements: 9/10/13 \$170,000

What is the amount of fire insurance on building: N/A

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 \$ 1290,521 Assessed Value \$320,800

Explanation: refer to letter attached

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>documents attached</u>				
2. _____				
3. _____				
4. _____				
5. _____				

4. SIGNATURES:

Signature of Applicant Thomas Gavlick Cynthia Gavlick
Signature of Authorized Agent _____
Date 9/1/20

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 10/14/20

Date Returned _____

On Site Inspection Date _____

Inspector _____

GRANTED

DENIED

Deemed Denied

Assessed Value _____

Abated Value _____

Adjusted Value _____

Assessed Tax _____

Abated Tax _____

Adjusted Tax _____

Date 9/2/20 Signatures Matthew G. Helf

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.

Re: 3/92 PID 7514
3/92A PID 145344
3/92B PID 148828

PORTSMOUTH LOT SALES

Research indicates that the most expensive lot recently sold in Portsmouth was an .87ac waterfront lot on E Cory Ln which sold for \$350,000 (VGSI appraisal \$415,000). ~~144,000 - 7/10/2020~~
The only recent lot sales in Common Fence Point were a .08ac lot on Summit Rd. which sold for \$20,000 on 1/16/20, and a .09ac lot on Berkley Ave. which sold for \$118,000 on 1/27/20.

COMMON FENCE POINT LOTS FOR SALE

With respect to CFP lots for sale, research through Realtor.com and Zillow was only able to locate a .09ac lot on Dighton Ave. listed for \$99,500, and a .26ac lot (two or three lot total) listed for \$170,000. There is also a lot listed on Common Fence Blvd. at an unconfirmed asking price of \$120,000.

COMPARABLE LOT ASSESSMENTS IN CFP

With the rare exception of Narragansett Blvd and Mount View Rd., CFP lots are not waterfront since CFPIA property runs along the waterfront around the entire community. Water view lots yes, waterfront lots no.

The majority of water view lots in CFP are on Common Fence Blvd. And Anthony Rd. Water view lots on Anthony Rd., from #1190 to #1306 were appraised by VGSI with a land increase in value of 21%.

Water view lots on Common Fence Blvd were appraised by VGSI with a land increase of 34%. Anthony Rd. lots have CFPIA property between the lots and the water.

Common Fence Blvd. lots have CFPIA property between the lots and the water, but also have a Portsmouth town street between the lots and the water in addition to the CFPIA property.

The Common Fence Blvd. lots are compromised not only by the CFPIA property but also by a heavily traveled town street.

While salt waterfront land has a VGSI value increase of 34%, it defies logic that water view land on Anthony Rd. has a VGSI appraisal increase of 21% while Common Fence Blvd. water view lots have an increase of 34%. The increase difference is neither rational nor consistent.

Apples to apples, a 21% increase, although substantial, would at least be consistent and acceptable to us.

300 Common Fence Blvd
Portsmouth, RI 02871

September 1, 2020

re: Application for Abatement of Property Tax

Our request for abatement concerns the VGSI assessments of land on Common Fence Blvd.

The description of our home at 300 Common Fence Blvd is correct but the picture included by VGSI is actually of my neighbor's house at 316 Common Fence Blvd, a larger house on three lots. The correct picture of our house is incorrectly shown by VGSI as being on the vacant lot in front of our house.

This sloppy work or incompetence of VGSI needs to be corrected.

We have researched comparable lots at Common Fence Point, sales of lots sold in the last year, and lots presently listed for sale with Realtor.com and Zillow.

The research results are attached for the three properties in question.

Thank you for giving this matter your attention.

If you have any questions or need anything further, please let us know.

Thank you for your consideration.

Thomas Gavlick
Louise Gavlick
Cynthia Gavlick
300 Common Fence Blvd
401 316-2858

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT	
GAVLICK THOMAS J & CYNTHIA A		1 Level	2 Public Water	1 Paved	2 Suburban	RES LAND	1300	320,800	Assessed	320,800	
130 RIO TERRA		SUPPLEMENTAL DATA									
VENICE FL 34286-2955		Alt Prcd ID	ISDS	WTR DIST	PWD	FARM BE H,T,P,W,W 7514					
		C/O Issued	PLAT IND	TAYLOR, SUSAN COMM F	CURRENT	1512/9-10-13, 1391 2/23/12					
		GIS ID	3-92	Assoc Pld#							

RECORD OF OWNERSHIP		BK VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	PREVIOUS ASSESSMENTS HISTORY		
GAVLICK THOMAS J & CYNTHIA A		1627-2	09-10-2013	U	I	170,000	00	Year	Code	Assessed
TAYLOR SUSAN & HAYWARD STEPHEN A		1261-270	04-27-2007	U	I	0	00	2020	1300	320,800
TAYLOR SUSAN		1-1	01-11-2005	U	I	0	04			
TAYLOR SAMUEL		541-273	06-11-1998	U	I	0				
TAYLOR SAMUEL & AGNES R		50-55	05-11-1960	U	V	500				
Total						320,800		Total	240,100	240,100

EXEMPTIONS		Amount	Code	Description	Number	Amount	Other Assessments
Total		0.00					

ASSESSING NEIGHBORHOOD		Nbhd	Nbhd Name	Tracing	Batch
0075			B		

NOTES
 (EXCELLENT) GOOD VIEW

PANORAMIC VIEW/DEED 6-11-98
 DECL OF RESTR REC 5-16-03/BK 906 PG 331
 DEED 2-10-04 ONLY FOR #419.

BUILDING PERMIT RECORD		Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
13-539		09-30-2013	08-26-2003	DE	Demolish	6,000	10-08-2013	100		DEMO COTTAGE
03-426				DE	Demolish		08-29-2003			

LAND LINE VALUATION SECTION		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		1300	RES LND DE M	R10		6,070 SF	11.51	1,00000	5	2.70	0075	1,700	LOC-POINT-RESTRICTIONS/U	1,0000	52.85	320,800
Total Card Land Units						6,070	SF									320,800
Parcel Total Land Area						0.1393										320,800



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	WHY ASSESSED LAND VALUES GO UP GREATER % THAN TOTAL ASSESSED VALUES.																			
2																				
3	LAND ASSESSED VALUES-RESIDENTIAL LAND VALUES ARE DEVELOPED THROUGH AN ANALYSIS OF VACANT																			
4	LAND SALES AND THE USE OF A LAND EXTRACTION/RESIDUAL TECHNIQUE. DUE TO A LIMITED NUMBER																			
5	OF VACANT LAND SALES IN THE NBHD A LAND EXTRACTION METHOD IS USED. THE DEPRECATED BUILDING																			
6	VALUE IS SUBTRACTED FROM THE SALE PRICE TO DETERMINE THE INDICATED LAND VALUE. THE PROPOSED LAND																			
7	ASSESSMENTS ARE THEN TESTED AGAINST THE RESIDUALS TO MAKE SURE THEY ARE IN																			
8	COMPLIANCE WITH IAAO STANDARDS AND GUIDELINES. A HOUSE WILL HAVE THE SAME ASSESSED VALUE NO MATTER																			
9	WHERE IT IS LOCATED IN TOWN BASED ON THE SIZE, STYLE, AGE, CONDITION, QUALITY AND FEATURES.																			
10	THE VARIABLE IS THE LAND VALUE BASED ON ITS LOCATION (location, location location).																			
11																				
12	IF BUILDING VALUES GO UP THE SAME % AS LAND VALUES THE % INCREASE IS =																			
13	IF BUILDING VALUES DO NOT GO UP AS MUCH AS LAND VALUES THEN LAND VALUES WILL GO UP A > %																			
14																				
15	SALE PRICE TO OLD ASSESSED VALUE RESULTS IN A 55% INCREASE:																			
16																				
17	SP/GRASS																			
18	IF VACANT																			
19		BLDG:LAND RATIO 75/25-3:1				BLDG:LAND RATIO 65/35-2:1				BLDG:LAND RATIO 50/50-1:1				BLDG:LAND RATIO 35/65-1:2			BLDG:LAND RATIO 25/75-1:3			
20		100,000 X 1.55=				100,000 X 1.55=				100,000 X 1.55=				100,000 X 1.55=			100,000 X 1.55=			
21		75,000 X 1.55=				50,000 X 1.55=				50,000 X 1.55=				35,000 X 1.55=			25,000 X 1.55=			
22		25,000 X 1.55 =				50,000 X 1.85=				50,000 X 1.85=				65,000 X 1.55=			75,000 X 1.55=			
23		155,000				155,000				155,000				155,000			155,000			
24	BLDG VALUE + 50%																			
25		BLDG:LAND RATIO 75/25-3:1				BLDG:LAND RATIO 65/35-2:1				BLDG:LAND RATIO 50/50-1:1				BLDG:LAND RATIO 35/65-1:2			BLDG:LAND RATIO 25/75-1:3			
26		100,000 X 1.55=				100,000 X 1.55=				100,000 X 1.55=				100,000 X 1.55=			100,000 X 1.55=			
27		75,000 X 1.50=				50,000 X 1.50=				50,000 X 1.50=				35,000 X 1.50=			25,000 X 1.50=			
28		25,000 X 1.70 =				50,000 X 1.60=				50,000 X 1.60=				65,000 X 1.58=			75,000 X 1.57=			
29		155,000				155,000				155,000				155,000			155,000			
30	BLDG VALUE + 25%																			
31		BLDG:LAND RATIO 75/25-3:1				BLDG:LAND RATIO 65/35-2:1				BLDG:LAND RATIO 50/50-1:1				BLDG:LAND RATIO 35/65-1:2			BLDG:LAND RATIO 25/75-1:3			
32		100,000 X 1.55=				100,000 X 1.55=				100,000 X 1.55=				100,000 X 1.55=			100,000 X 1.55=			
33		75,000 X 1.25=				50,000 X 1.25=				50,000 X 1.25=				35,000 X 1.25 =			25,000 X 1.25 =			
34		25,000 X 2.45 =				50,000 X 2.11 =				50,000 X 1.85=				65,000 X 1.71=			75,000 X 1.65=			
35		155,000				155,000				155,000				155,000			155,000			
36	BLDG VALUE + 10%																			
37		BLDG:LAND RATIO 75/25-3:1				BLDG:LAND RATIO 65/35-2:1				BLDG:LAND RATIO 50/50-1:1				BLDG:LAND RATIO 35/65-1:2			BLDG:LAND RATIO 25/75-1:3			
38		100,000 X 1.55=				100,000 X 1.55=				100,000 X 1.55=				100,000 X 1.55=			100,000 X 1.55=			
39		75,000 X 1.10=				50,000 X 1.10=				50,000 X 1.10=				35,000 X 1.10 =			25,000 X 1.10 =			
40		25,000 X 2.90 =				50,000 X 2.00=				50,000 X 2.00=				65,000 X 1.79=			75,000 X 1.70=			
		155,000				155,000				155,000				155,000			155,000			

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Matthew A. Helfand
Tax Assessor/Collector

Cc: file