

**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

RECEIVED

DEC 28 2020

December 15, 2020

By MAH

David B. & Bonita Sieben  
124 King Phillip St.  
Portsmouth RI 02871

Property Location: 124 King Phillip St.  
12/31/2019 (12-31-19 Revaluation)

Plat: 5 Lot: 282  
Account: 19-2780-60

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: David B. Sieben Date: 12-23-2020 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

NOV 30 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 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: David B. Sieben

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) 683-4418

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

A. Tax Bill Account No.: 19-2780-60 (i.e. 00-0000-00)

B. Assessed Valuation: 303,400 Annual Tax: 4,573.15

C. Location: 124 King Phillip Street  
 Description: Raised Ranch.

Real Estate Parcel Identification: Map/Lot: 4-282 (i.e. Map 00 Lot 00)

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

D. Date Property Acquired: 1996 Purchase Price: 129,000 Total cost of any improvements: \_\_\_\_\_

What is the amount of fire insurance on building: \_\_\_\_\_

#### 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 \$ ? Assessed Value Devalued

Explanation: Parking Limits ignored.

Have you filed a true and exact account this year with the tax assessor as required by law? No

#### Comparable Properties that support your claim:

	Address	Sale Price	Sale Date	Property Type	Assessed Value
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____

#### 4. SIGNATURES:

Signature of Applicant Phone Number (401) 683-4418 Date 11-29-2020

Signature of Authorized Agent Date David B Sieben

SEE DETAILS ON NEXT PAGE

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### 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.**

CURRENT OWNER		TOPO		UTILITIES		STRT./ROAD		LOCATION		CURRENT ASSESSMENT	
SIEBEN DAVID B & BONITA	2 Above Street	2 Public Water	1 Paved	2 Suburban	RESIDENTL	Code	Assessed	Assessed	Assessed	5305	
124 KING PHILLIP ST	6 Septic				RES LND	0100	173,900	173,900	173,900		
PORTSMOUTH RI 02871						0100	129,500	129,500	129,500		
AIR Prcl ID		SUPPLEMENTAL DATA		FARM BE		H,T,P,W/W		6909		PORTSMOUTH, RI	
ISDS		WTR DIST PWD		C/O Issued		PLAT IND		NARRA		VISION	
CURRENT		CURRENT		GIS ID		4-282		Assoc Pld#			

RECORD OF OWNERSHIP		BK VOL/PAGE		SALE DATE		QU / VI		SALE PRICE		VC	
SIEBEN DAVID B & BONITA	953-159	0	08-25-2003	U	I	I	0	0	0	Year	Code
SIEBEN DAVID B & BONITA HUGHES	451-70	0	02-02-1996	Q	I	I	131,000	U	2020	0100	Assessed
BACKMAN WILLIAM R JR & DOROTHY	322-75	0	10-05-1992				129,500		0100	0100	Assessed
BACKMAN WILLIAM R & DOROTHY	318-87	0	09-03-1992								Assessed
FONSECA MICHAEL J	315-130	0	08-03-1992								Assessed
Total		303,400		303,400		303,400		303,400		303,400	

EXEMPTIONS		OTHER ASSESSMENTS	
Year	Code	Description	Amount
Total			0.00

ASSESSING NEIGHBORHOOD		NOTES	
Nbhd	Nbhd Name	Tracing	Batch
0075	B		

PART VIEW		NOTES	
SFB=RR, BATH, BED, DEN			
SIDE WOB, SHD3 NV			
AGP=NV			
WOB, EAT IN K			
FENCED BACKYARD, NO ENTRY 10/6/15			
		RED/NATURAL	IA

BUILDING PERMIT RECORD		LANDLINE VALUATION SECTION	
Permit Id	Issue Date	Type	Description
09-176	05-18-2009	WDK	Wood Deck
			Amount 800
			Insp Date 12-01-2011
			% Comp 100
			ADDITION
			Comments

APPRaised VALUE SUMMARY		VISIT/CHANGE HISTORY	
Appraised Bldg. Value (Card)	173,900	Date	PH
Appraised Xr (B) Value (Bldg)	0	10-17-2019	DM
Appraised Ob (B) Value (Bldg)	0	01-06-2017	DM
Appraised Land Value (Bldg)	129,500	11-14-2015	DB
Special Land Value	0	10-06-2015	DB
Total Appraised Parcel Value	303,400	11-14-2013	DM
Valuation Method	C	11-08-2010	MM
		01-09-2008	ID
Total Appraised Parcel Value	303,400		

LANDLINE VALUATION SECTION		VISIT/CHANGE HISTORY	
B Use Code	Description	Zone	Land Type
1	1010 Single Farm MDL	R10	
			Land Units 7,794 SF
			Unit Price 9.77
			Size Adj 1.00000
			Site Index 5
			Cond. 1.00
			Nbhd. 0075
			Nbhd. Adj. 1.700
			LOC
			Notes
			Location Adjustment 1.0000
			Adj Unit P 16.61
			Land Value 129,500
Total Card Land Units		7,794	SF
Parcel Total Land Area		0.1789	
Total Land Value		129,500	



ASSESSOR'S RESPONSE  
BOA

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Plat 4 Lot 282		124 KING PHILLIP ST													
2																
3	1.10% INCREASE FROM NAV/OAV															
4																
5	RAISED RANCH: SP/OAV 1.225% INCREASE													10.3% LOWER THAN MEDIAN		
6																
7	NBHD "75" SALES															
8	2019- 38 SALES WITH A MEDIAN SP TO OAV 1.329% INCREASE AND THE AVERAGE SP/OAV 1.374% INCREASE													17.3% LOWER THAN MEDIAN		
9	2018-19- 69 SALES WITH A MEDIAN SP TO OAV 1.265% INCREASE AND THE AVERAGE SP/OAV 1.326% INCREASE															
10																
11	NBHD "75" LAND RESIDUAL															
12	2019-.8715 ASR 12.85% LOWER THAN INDICATED LAND VALUE															
13																
14	MAP 4 SALES															
15	2019- 16 SALES WITH A MEDIAN SP TO OAV 1.40% INCREASE AND THE AVERAGE SP/OAV 1.40% INCREASE													21.5% LOWER THAN MEDIAN		
16	2018-19- 24 SALES WITH A MEDIAN SP TO OAV 1.325% INCREASE AND THE AVERAGE SP/OAV 1.372% INCREASE													17.0% LOWER THAN MEDIAN		
17																
18	SOLD/UNSOLD: 2019 - 1.016		2018-19 - 1.017													
19																
20	COMPARABLES/BASIS OF APPEAL															
21																
22	NO INFORMATION PROVIDED!															
23																
24	BURDEN OF PROOF															
25	No other material provided. The burden of proof is on the appellant (see Nos Ltd. Partnership v. Booth, 654 A 2d 308 (ri 1995))															
26	Pilgrim Healthcare of NE Inc v Gelati 865A 2d 1028 2004 RI Lexis 197 (RI 2004) to produce evidence that the value is incorrect.															
27	It is their responsibility to perform the research and present documentation to support their opinion.															
28	The values were provided by a licensed, bonded and state certified company that complied with Rhode Island State Law,															
29	and met International Association of Assessing Officers (IAAO) and Uniform Standards of Professional Appraisal Practice (USPAP) requirements															
30	and standards.															
31																
32	COMPLETELY SUBMITTING MATERIAL															
33	Please note in completing information for appeals to the Tax Assessor that you provide as much information and															
34	relevant material to fully state your basis for appealing your valuation. If your appeal is denied by the Tax Assessor,															
35	and you continue your appeal to the Board of Appeals, the Board will only consider the same information, documentation and															
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37	appealing a decision by the Tax Assessor, the Tax Board will only look at the same documentation which you presented															
38	in your appeal to the Tax Assessor. Please be complete and accurate.															
39																
40	APPELLANT HAD AN ISSUE WITH THE NEW BUILDING FROM THE MARINA. THIS VIEW ISSUE WAS ALREADY ADDRESSES															
41	AND THE CFACTOR WAS ADJUSTED FOR THE STREET.															

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