

RECEIVED

OCT 22 2020

By VB

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

October 14, 2020

Joann Mitchell
134 Valhalla Dr.
Portsmouth 02781-3249

Property Location: 134 Valhalla Dr.
12/31/2019 (12-31-19 Revaluation)

Plat: 19 Lot: 107
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: . 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: Joann Mitchell Date: 10/19/2020 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

Reasons for Appeal Denial

- After review and analysis of appropriate sales, your assessment is considered fair and equitable.
- After review and analysis of the comparable sales submitted, the differences between the comparable properties and your property can be attributed to other factors such as: type of sale, date of sale, location, neighborhood, size, style, quality of construction, condition, use, price quartile and market segmentation.
- After review and analysis of the assessed values of the comparable properties submitted, the differences between the comparable and your property can be attributed to other factors such as location, neighborhood, size, style, quality of construction, condition, use and market segmentation.
- Comparable properties submitted were outliers or dissimilar to your property and do not reflect the overall view of your particular market segment that was used to develop your assessed value.
- Failed to provide material/information to support your opinion of value. 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 Standard of Professional Appraisal Practice (USPAP) requirements. The courts have determined the burden of proof is on the appellant. It is your responsibility to perform the research and present documentation to support your opinion.

Once the appeal process has been completed, feel free to call and we can discuss any question you may have.

RECEIVED

SEP 18 2020

By MAT

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: Joann Mitchell

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. (973) 464 3602

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

A. Tax Bill Account No.: 15 - 0073 - 66 (i.e. 00-0000-00)

B. Assessed Valuation: 229,000 Annual Tax: 3756.52

C. Location: 134 Valhalla Dr Portsmouth 02871
 Description: Single family
 Real Estate Parcel Identification: Map/Lot: 19 107 (i.e. Map 00 Lot 00)
 Tangible Personal: See attached insurance declarations page

D. Date Property Acquired: 7/1/2019 Purchase Price: 321,000 Total cost of any improvements: _____
 What is the amount of fire insurance on building: see attached insurance declarations page

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 \$ 331,000 Assessed Value New proposed - 295,600

Explanation: 29% increase in assessed value disproportionate to neighborhood homes

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: - see attached spreadsheet

Address	Sale Price	Sale Date	Property Type	Assessed Value	
1. 154 Valhalla Dr	245,000	5/31/2013	Single fam	292,600	+ 22%
2. 144 Valhalla Dr	52,500	6/27/1979	Single fam	308,600	+ 26%
3. 135 Valhalla Dr	195,000	8/3/1968	Single fam	278,900	+ 23%
4. 74 Valhalla Dr	113,000	4/9/1999	Single fam	311,800	+ 24%
5. 116 Norseman Dr	320,000	8/15/2019	Single fam	294,200	+ 29%

4. SIGNATURES:

Signature of Applicant Joann Mitchell Phone Number (973) 464 3602 Date 9/18/2020

Signature of Authorized Agent _____ Date _____

SEE DETAILS ON NEXT PAGE

Thank you!

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 <u>9/6/21</u>		Adjusted Value	_____
Inspector <u>MAH</u>	Deemed Denied	Assessed Tax	_____
		Abated Tax	_____
Date <u>9/21/20</u> Signatures <u>Matt G. Wolf</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.


134 Valhalla Drive Assessment Comparisons September 18, 2020

Address	New Assessment	Old Assessment	% Increase	Square Footage	Land	GradeCondition	What they have that I don't
134 Valhalla Dr	295,600	229,000	29	1092	0.23 Avg	My Home	
154 Valhalla	292,600	239,400	22	1092	0.23 Avg	Enclosed porch, Central Air, Fireplace	
144 Valhalla	308,600	243,800	26	1352	0.23 Avg	23% more living area	
135 Valhalla	278,900	226,900	23	1260	0.23 Avg	15% more living area, fireplace	
74 Valhalla	311,800	251,200	24	1092	0.23 Avg	2 car garage addition to home	
116 Norseman	294,200	227,000	29	1092	0.23 Avg	Central Air, Fireplace, Enclosed Porch	

Submitted by Joann Mitchell
 134 Valhalla Dr
 973-464-3602
 jomachev@gmail.com
 Sept 18, 2020

PREMIUM INVOICE

Homeowners

 Narragansett Bay Insurance Company	POLICY NUMBER	POLICY PERIOD	
	RIH0000310-01	From 07/03/2020 12.01 A.M. Standard Time at the described location	To 07/03/2021

PO BOX 31317-Tampa, FL 33631 1-800-343-3375(FOR ALL INQUIRIES)

INSURED'S COPY Date Issued: 05/29/2020

INSURED: Joann R Mitchell 134 VALHALLA DR PORTSMOUTH, RI 02871	AGENT: N8018 20038 Carey, Richmond and Viking Insurance 86 Faunce Corner Mall Road Suite 420 North Dartmouth, MA 02747 Telephone: (508)998-9500
--	---

The premises covered by this policy is located at the above insured address unless otherwise stated below:
**134 VALHALLA DR
PORTSMOUTH, RI 02871**

PRIOR BALANCE INCLUDING FEES	PREMIUM & FEES	PAYMENT & ADJUSTMENTS	MINIMUM DUE	PAYMENT IN FULL
\$0.00	\$1,418.00	\$0.00	\$1,418.00	\$1,418.00

Due Date	Amount
07/03/2020	\$1,418.00

Please disregard if payment has already been made

See reverse side for additional information

Detach Here

Please return this portion of the statement with your remittance

Your cancelled check is your receipt

*****Thank you for the opportunity to service your insurance needs*****

You can also make payment online at www.nbicpay.com

Loan Number: 0652169632

Insured Name & Address:

Joann R Mitchell
134 VALHALLA DR
PORTSMOUTH, RI 02871

Policy No:	RIH0000310-01
Date Issued:	05/29/2020
Due Date:	07/03/2020
Payment in Full:	\$1,418.00
Minimum Due:	\$1,418.00

Amount Enclosed: \$

Please remit payment to:

Narragansett Bay Insurance Company
C/o The Bank Of Tampa
PO BOX 31317
Tampa, FL, USA 33631



NAMED INSURED

YOUR AGENT

Joann R Mitchell
134 VALHALLA DR
PORTSMOUTH, RI 02871

20038 Carey, Richmond and Viking Insurance
86 Faunce Corner Mall Road
Suite 420
North Dartmouth, MA 02747
(508)998-9500

TRANSACTION SUMMARY

Policy Period: 07/03/2020 12:01 am to 07/03/2021 12:01 am Standard Time at insured location
Transaction Type: Renewal
Effective Date of Transaction: 07/03/2020 12:01 am
Transaction Premium: \$1,418.00

INSURED RESIDENCE PREMISES LOCATION

134 VALHALLA DR
PORTSMOUTH, RI 02871 Newport

Coverage is provided where a premium or limit is shown for the coverage

SECTION I PROPERTY COVERAGES

LIMIT

Coverage - A - Dwelling	\$286,000
Coverage - B - Other Structures	\$28,600
Coverage - C - Personal Property	\$200,200
Coverage - D - Loss of Use	\$85,800

SECTION II LIABILITY COVERAGES

LIMIT

Coverage - E - Personal Liability	\$500,000
Coverage - F - Medical Payments To Others	\$5,000

DEDUCTIBLES

In case of a loss under Section I, we cover only that part of the loss over the deductible stated:

**DEDUCTIBLE
AMOUNT**

All Perils Other Than Hurricane:	\$1,000
Hurricane Deductible Percentage:	N/A
Hurricane Deductible:	\$1,000

PREMIUM CHARGES, DEBITS, AND CREDITS

PREMIUM

Homeowner Premium:	\$1,785.00
Premium Debits:	\$0.00
Premium Credits:	(\$367.00)
TOTAL PREMIUM:	\$1,418.00

FORMS AND ENDORSEMENTS

LIMIT

PREMIUM

HO 04 90 10 00	Ordinance or Law Coverage	10%	Included
HO 04 46 10 00	Personal Property Replacement Cost		\$82.00
NBICGRC 04 15	Inflation Guard	4%	Included
	Additional Amount of Insurance for Coverage A	Guaranteed	\$49.00
		Replacement Cost	
	Loss Assessment Coverage	\$1,000	Included
	Water Back-up and Sump Discharge or Overflow Coverage	\$5,000	Included

CURRENT OWNER		TOPO		UTILITIES		STRT / ROAD		LOCATION		CURRENT ASSESSMENT	
MITCHELL JOANN	2 Above Street	2 Public Water	1 Paved	2 Suburban	Description	Code	Assessed	Assessed	Assessed	5305	
134 VALHALLA DR	4 Rolling	6 Septic	5 Curb & Gutter		RESIDENTL	0100	152,500	152,500	152,500		
PORTSMOUTH RI 02871-3249					RES LND	0100	143,100	143,100	143,100	PORTSMOUTH, RI	
	Alt Prcd ID	ISDS	WTR DIST PWD	FARM BE	<p><i>0023 0% Improvement value</i></p>						
	C/O Issued	PLAT IND	VALHALLA	H.T.P.W.W							
	CURRENT	GIS ID	19-107	8138							
	Assoc Pld#										

RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		QU / VI		SALE PRICE		VC	
MITCHELL JOANN	1913-277	0	07-03-2019	Q	1	331,000	00	Year	Code	Assessed	Year
OBRIEN MICHAEL P & TERESA L	573-299	0	01-07-1999	Q	1	133,500	U	2020	0100	152,500	2019
WITHERS ELIZABETH W & MICHAEL	451-175	0	02-07-1996	Q	1	127,500	01		0100	143,100	2019
VARS RICHARD M & CLAUDIA C	136-228	0	12-11-1986			108,500					
DEPOIX SUZANNE	88-79	0	05-26-1978			48,250					
Total						295,600		295,600		295,600	

EXEMPTIONS		OTHER ASSESSMENTS	
Year	Code	Description	Amount
Total			0.00

ASSESSING NEIGHBORHOOD		NOTES	
Nbhd	Nbhd Name	Tracing	Batch
0075	B		
FBM = 2 ROOM 1 BATH 7/2016 SOLAR PANELS RR FACADE FENCE = EST 2019 TAN			

BUILDING PERMIT RECORD		DATE COMP		COMMENTS	
Permit Id	Issue Date	Type	Description	Amount	lisp Date
16-358	06-06-2016	RE-E	Renovations-Ex	38,000	07-30-2016
15-254	06-16-2015	RE-1	Renovations-In	3,500	12-15-2015
05-463	07-22-2005	SIDG	Siding	6,500	11-14-2005

LANDLINE VALUATION SECTION		DATE COMP		COMMENTS	
B Use Code	Description	Zone	Land Type	Land Units	Unit Price
1	1010 Single Farm MDL	R20		10,000 SF	8.42 1.00000
Total Card Land Units				10,000 SF	
Parcel Total Land Area				0.2296	

APPRAISED VALUE SUMMARY		VISIT / CHANGE HISTORY	
Appraised Bldg. Value (Card)	152,500	Date	Id
Appraised Xt (B) Value (Bldg)	0	04-01-2020	LS
Appraised Ob (B) Value (Bldg)	0	12-04-2019	LS
Appraised Land Value (Bldg)	143,100	10-07-2019	PH
Special Land Value	0	07-16-2019	MT
Total Appraised Parcel Value	295,600	07-12-2019	MM
Valuation Method	C	01-06-2017	DM
		07-30-2016	WD



CONSTRUCTION DETAIL

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description	Element	Cd	Description
Style: 01		Ranch			
Model: 01		Residential			
Grade: 03		Average			
Stories: 1		1 Story			
Occupancy: 1		Vinyl Siding			
Exterior Wall 1: 25		Gable/Hip			
Exterior Wall 2: 03		Asph/F Gls/Comp			
Roof Structure: 03		Drywall/Sheet			
Roof Cover: 05					
Interior Wall 1: 12		Hardwood			
Interior Wall 2: 20		Laminate			
Interior Flr 1: 02		Oil			
Interior Flr 2: 05		Hot Water			
Heat Fuel: 01		None			
Heat Type: 03		3 Bedrooms			
AC Type: 03					
Total Bedrooms: 2					
Total Bathrms: 0					
Total Half Baths: 0					
Total Xtra Fixts: 6					
Total Rooms: 03					
Bath Style: 02		Modern			
Kitchen Style: 02		Modern			
X KITCHEN: 02					
FPL: 02					
FPO: 02					
FPG: 02					

CONDO DATA

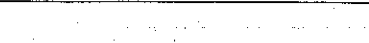
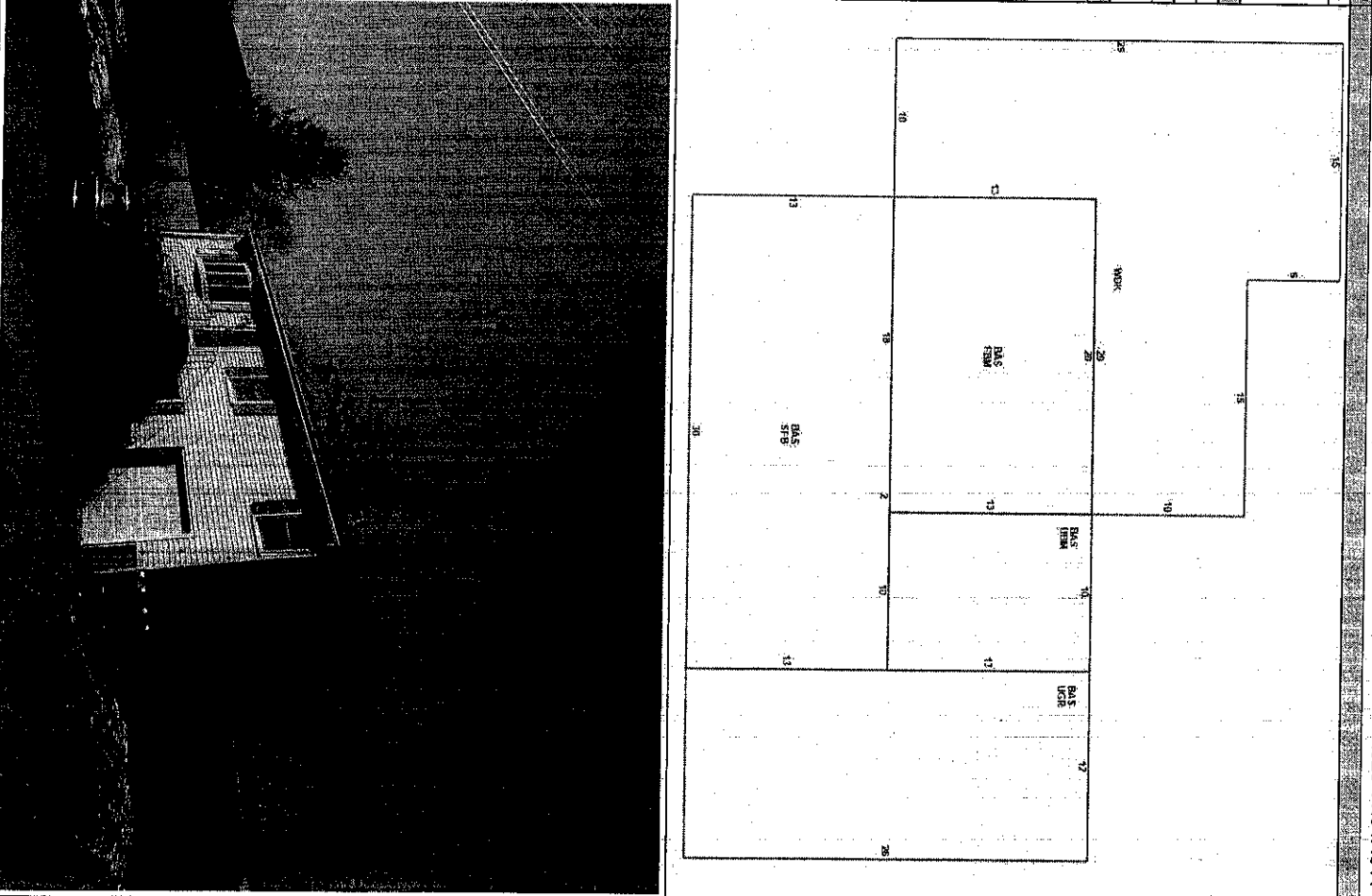
Parcel Id		Ownr	0.0
Adjust Type			
Condo Flr			
Condo Unit			

COST/MARKET VALUATION

Building Value New	190,652
Year Built	
Effective Year Built	1965
Depreciation Code	V/G
Remodel Rating	
Year Remodeled	
Depreciation %	20
Functional Obsol	0
Ext. Comment	0
Trend Factor	1
Condition	
Condition %	
Percent Good	80
RCNLD	152,500
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) / XE BUILDING EXTRA FEATURES (B)

Code	Description	LB	Units	Unit Price	Yr Bilt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
BAS	First Floor			1,092						
BAS	Basement, Finished			0						
SFB	Base, Semi-Finished			0						
UBM	Basement, Unfinished			0						
UGR	Garage, Unfinished			0						
WDK	Deck, Wood			0						
Ttl Gross Liv / Lease Area				1,092						186,651



ASSESSOR'S RESPONSE
BOA

	A	B	C	D	E	F	G	H	I
1	MAP 19 LOT107		134 VALHALLA DR						
2									
3									
4	PURCHASED PRPOERTY IN JULY 2019 FOR \$331,000.								
5	ASSESSED VALUE IS SUPPOSED TO REFLECT MARKET VALUE. ASR IS .893								
6	I CONTEND THE PROPERTY IS UNDER ASSESSED (6% LOWER THAN MEDIAN).								
7									
8	APPEALLANT FILED APPEAL STATING FAIR MARKET VALUE \$331,000								
9									
10	UPON SALES REVIEW THE DEPRECIATION GRADE WAS CHANGED TO								
11	MATCH CURRENT CONDITIONS. THIS IS WHY THEIR % INCREASE WAS HIGHER THAN SOME								
12	OF THE COMPARABLE PROPERTIES SUBMITTED. IT IS VERY COMMON								
13	THAT PROPERTIES GET FIXED/SPRUCED UP PRIOR TO GOING ON THE MARKET								
14	WHICH ALSO JUSTIFIES THE CHANGE IN DEPRECIATION								

Town of Portsmouth

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Portsmouth, RI 02871-1268
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October 14, 2020

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Sincerely,

Matthew A. Helfand
Tax Assessor/Collector

Cc: file