

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

December 15, 2020

Theresa S. Gomes Trust
37 King Phillip St.
Portsmouth RI 02871

Property Location: 0 King Phillip St.
12/31/2019 (12-31-19 Revaluation)

Plat: 5 Lot: 21
Account: 07-1730-00

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: Theresa S. Gomes Trust
by its attorney Kenneth Tumbalay Date: 12/30/20 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

RECEIVED

NOV 18 2020

Town of Portsmouth, RI

APPLICATION FOR ABATEMENT OF PROPERTY TAX

189

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: Theresa Gomes Trust
B. Name(s) and Status of Applicant (if other than Assessed Owner): Theresa Gomes, Trustee
_____ Subsequent Owner (Acquired Title after December 31 on 20____)
_____ Administrator/Executor _____ Lessee _____ Mortgagee _____ Other Specify _____
C. Mailing Address and Telephone No.: 37 King Phillip St., Portsmouth, RI 02871
Address Tel. No. (401) 683-4446

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

A. Tax Bill Account No.: 07-1730-00 (i.e. 00-0000-00)
B. Assessed Valuation: \$67,300.00 Annual Tax: \$1,014.41
C. Location: 0 King Phillip St.
Description: Vacant Lot
Real Estate Parcel Identification: Map/Lot: Map 5 Lot 21 (i.e. Map 00 Lot 00)
Tangible Personal: _____
D. Date Property Acquired: _____ Purchase Price: _____ Total cost of any improvements: _____
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.

X 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 \$30,000.00 Assessed Value \$30,000.00

Explanation: See 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>see attached</u>				
2.					
3.					
4.					
5.					

4. SIGNATURES: Theresa Gomes

Signature of Applicant Phone Number (401)683-9016 Date 11/18/20

Signature of Authorized Agent Date _____

SEE DETAILS ON NEXT PAGE

Kenneth A. Tremblay
683-4800

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>12/15/20</u>	GRANTED	Assessed Value	_____
Date Returned _____	DENIED	Abated Value	_____
On Site Inspection Date _____		Adjusted Value	_____
Inspector _____	Deemed Denied	Assessed Tax	_____
		Abated Tax	_____
Date <u>11/20/20</u> Signatures <u>Matthew G. 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.

Attachment
Appeal Map 5 Lot 21

The valuation of this property at \$22.40 a square foot greatly exceeds its market value.

Map 29 Lot 113A is presently under a purchase and sale agreement to construct a residence. The contract price for this vacant lot is \$79,000.00. The lot is 7,087 sq. ft. for a square foot sales of \$11.27. The assessed value for this lot is \$94,200 or \$13.29 per sq. ft.

Therefore my lot being smaller and having significantly less frontage of only 30 feet and greatly restricted as to the size of any building that can be built on this lot, I should be addressed at a comparable fair market value of \$30,000.00.

CURRENT OWNER	TOPO	UTILITIES	STRT/ROAD	LOCATION	CURRENT ASSESSMENT
GOMES THERESA S TRUSTEE	1 Level		1 Paved	3 Rural	Assessed
THERESA S GOMES TRUST	4 Rolling				Assessed
37 KING PHILLIP ST	3 Below Street				Assessed
SUPPLEMENTAL DATA					
AT Prcl ID					
ISDS					
WTR DIST PWD					
C/O Issued					
PLAT IND NARR HGTS					
CURRENT					
GIS ID 5-21					
FARM BE					
H,T,P,W/W					
3081					
Assoc Pld#					

RECORD OF OWNERSHIP	BK VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
GOMES THERESA S TRUSTEE	1617-158	07-08-2013	U	V	00	00	2020	1310	67,300	2020	1310	67,300	2019	1310	50,400
GOMES RUSSELL F & THERESA S	397-302	05-12-1994		V	0	0									
GOMES RUSSELL	85-447	07-11-1977		V	0	0									
GOMES RUSSELL & FLORENCE	69-285	09-10-1970		V	0	0									
BARLOW LETITIA O ETAL	0	01-01-1926		V	0	0									
Total 67,300 67,300 67,300															

EXEMPTIONS	Amount	Code	Description	Number	Amount	Comm Int
Total	0.00					

ASSESSING NEIGHBORHOOD	Nbhd	Nbhd Name	Tracing	Batch
	0075	B		

NOTES

W/LOT 5/22

NO VIEW

LOW LYING

PART CLEARED

ABUTS 37

BUILDING PERMIT RECORD	Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments

LAND LINE VALUATION SECTION												
B Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	
1	1310	RES LND PO	R10	3,000	SF	17.6	1.00000	5	0.75	0075	1.700	-15 SLOPE -10% UNDEV
Total Card Land Units				3,000	SF	Parcel Total Land Area				0.0689	Total Land Value	67,300

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	Valuation Method				
0	0	0	67,300	0	67,300	C				



CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description	Element	Cd	Description
Style: 99		Vacant Land			
Model: 00		Vacant			
Grades:					
Stories:					
Occupancy:					
Exterior Wall 1					
Exterior Wall 2					
Roof Structure:					
Roof Cover:					
Interior Wall 1					
Interior Wall 2					
Interior Flr 1					
Interior Flr 2					
Heat Fuel:					
Heat Type:					
AC Type:					
Total Bedrooms:					
Total Bathrms:					
Total Half Baths:					
Total Xtra Fixts:					
Total Rooms:					
Bath Style:					
Kitchen Style:					
X KITCHEN:					
FPL:					
FPO:					
FPG:					

CONDO DATA

Parcel Id	C	Owne	0.0
Adjust Type	Code	Description	Factor%
Condo Flr			
Condo Unit			

COST / MARKET VALUATION

Building Value New	0
Year Built	
Effective Year Built	0
Depreciation Code	
Remodel Rating	
Year Remodeled	
Depreciation %	0
Functional Obsol	0
Ext. Comment	
Trend Factor	1
Condition	
Condition %	0
Percent Good	0
RCNLD	0
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

No Sketch

OB - OUTBUILDING & YARD ITEMS (L) & BLDG EXTRA FEATURES (B)

Code	Description	L/B	Units	Unit Price	Yr Bit	Cond	Cd	% Gd	Grade	Grade Adj	Appr. Value	
BUILDING SUB AREA SUMMARY SECTION												
	Description		Living Area	Floor Area	Eff Area						Unit Cost	Undeprec Value
	Ttl Gross Liv / Lease Area		0	0	0						0	0

STREET

METACOMET

BOULEVARD

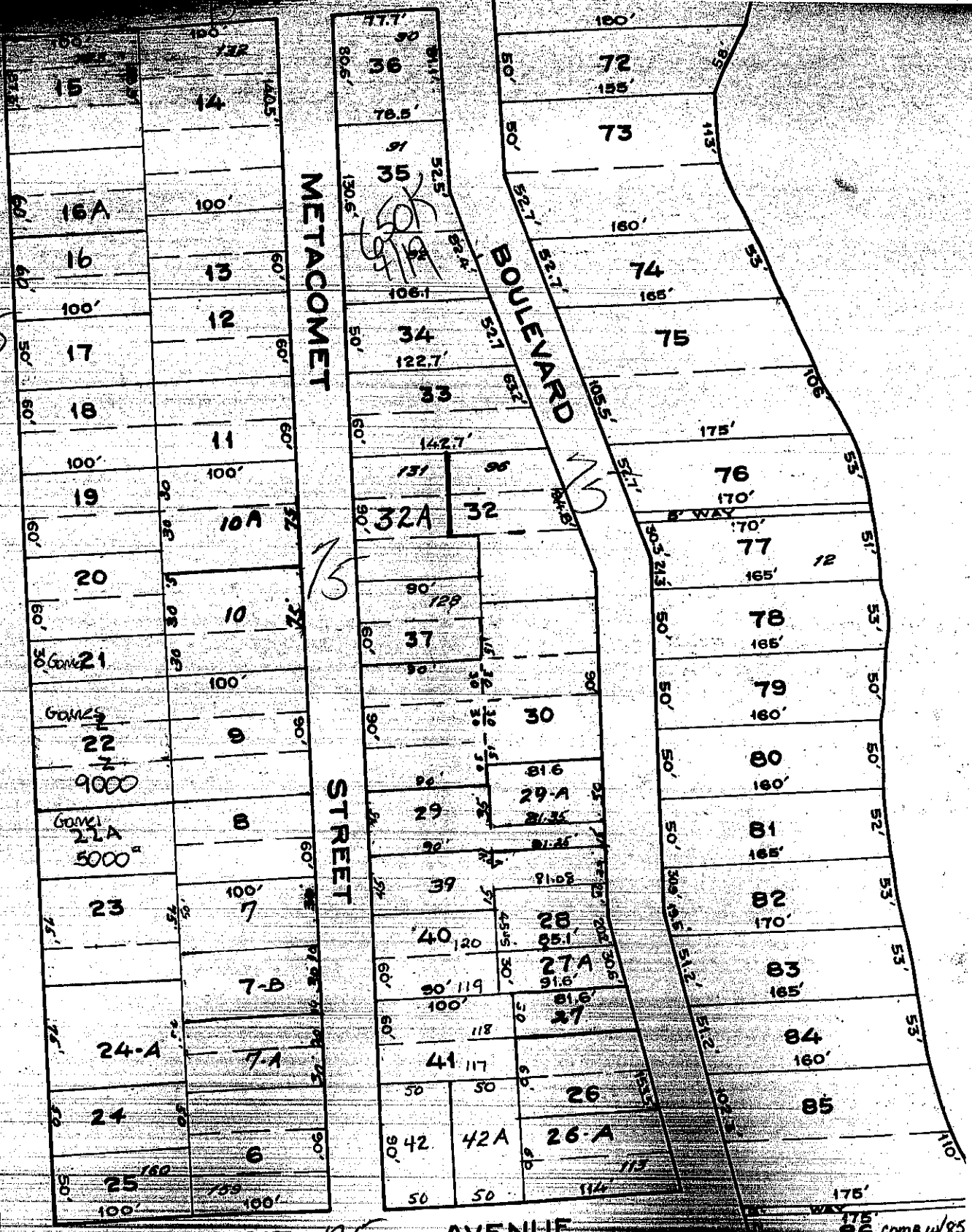
STREET

MASSACHUSETTS AVENUE

5-22 137,000
146,500
+ 9,500
= 156,000
A 57,600

SEE MAP 4 LOT 24

SEE MAP 9 LOT 1



86 comb w/85

87

200'

MAP 5 LOT 21	0 KING PHILLIP ST								
5-21 VACANT LOT : NAV/OAV 1.335% INCREASE									
NBHD 75: 38 SALES IN 2019 THE MEDIAN SP/OAV WAS A 1.329% INCREASE & THE AVERAGE SP/OAV WAS A 1.374 INCREASE.									
2019: 4 VACANT LAND SALES WITH A MEDIAN SP/OAV OF 1.473% INCREASE									
CFP LAND RESIDUAL: 12.85% LOWER THAN INDICATED LAND VALUE									
MAP 5-2019 LAND RESIDUAL 4 SALES: 10.5% LOWER THAN THE INDICATED LAND VALUE.									
SOLD/UNSOLD TEST CAME IN AT 1.016									
COMPARABLES/BASIS FOR APPEAL:									
The sale provided was after the 12/31/2019 effective date and is in a completely different NBHD and has a commercial influence.									
Cherry picking and comparing apples to oranges.									
LAND RESIDUAL VALUE TECHNIQUE									
When there are a limited number of vacant land sales a Land Residual Method is utilized.									
This method takes the depreciated building values and subtracts them from the sales price									
to determine a land residual value. The resulting values are then statistically tested and once they meet industry standards they are									
then implemented into the land value tables.									
It should be noted that if she combined/merged this lot with the adjacent lot she owns									
she would reduce the total assessed value 57,800 (\$871)									

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Tax Assessor/Collector