



# Town of Portsmouth

PORTSMOUTH TAX ASSESSMENT BOARD OF REVIEW

2200 East Main Road / Portsmouth, Rhode Island 02871

[www.portsmouthri.com](http://www.portsmouthri.com)

## REGULAR MEETING VIA ZOOM

FEBRUARY 10, 2021

5:00 PM

**MEMBERS PRESENT VIA ZOOM:** Hugh Atkins, Chair, Bradley Finnegan and Norbert Rattay

**MEMBERS ABSENT:** None

**OTHERS PRESENT VIA ZOOM:** Tax Assessor/Collector Matthew Helfand and Barbara Ripa as host/recording secretary.

Bradley Finnegan chaired the meeting at Mr. Atkins' request. Mr. Finnegan called the meeting to order at 5:05 PM.

### **NEW BUSINESS – APPEALS OF TAX ASSESSMENT – 2019 REVALUATION**

NB 1 was not yet in the meeting, so the Board moved on to NB 2.

#### **NB 2. 134 VALHALLA DR, MAP 19, LOT 107**

*Joann Mitchell – owner*

Ms. Mitchell was present on Zoom. She said she had a higher increase than her neighbors and the houses were all built the same and right around the same time, so it didn't make any sense to her why she would have a higher increase. She did purchase the home in July 2019 for \$331,000. The assessment is \$295,600.

Mr. Finnegan pointed out how the value is affected by sales, so if her home was worth \$331,000 five months before the valuation date, then it was probably still worth that at the valuation date.

When the discussion was over, Mr. Finnegan told the appellant she would receive a decision letter within 30 days.

#### **NB 3. 42 DEPOT AVE, MAP 27, LOT 17**

*Jonathan & Elizabeth Harris – owner*

Elizabeth Harris was present on the Zoom meeting. She said the house is a teeny tiny house and their square footage is a higher cost than others in the area. The Board and Tax Assessor told Ms. Harris many of the different criteria going into the valuation price such as location, style, grade, effective living area, and depreciation. Ms. Harris said it was not a nice house and they only purchased it to control who was living there.

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When the discussion was over, Mr. Finnegan told the appellant she would receive a decision letter within 30 days.

**NB 4. 0 WEST MAIN RD, MAP 56, LOT 4**

**NB 5. 2154 WEST MAIN RD, MAP 56, LOT 5**

**NB 6. 0 UNION ST, MAP 56, LOT 17**

**NB 7. 0 JEPSON LN, MAP 60, LOT 3A**

**NB 8. 0 UNION ST, MAP 60, LOT 27**

**NB 9. 75 GOULARTE LN, MAP 63, LOT 13A**

*City of Newport - owner*

Allan Booth, certified real estate appraiser, was present on Zoom to discuss the appeals for the City of Newport. Mr. Booth spoke about the different appraisal methods – market value, comparative sales and income and expenses. He said the water utility division is subject to the Public Utilities Commission (PUC) and they limit how much of an increase the City can charge their customers. The property located at 2154 West Main Road therefore cannot be valued at \$25 million for the one piece of property; rather it is more like \$15 million for all properties combined.

There has been no movement on an agreement between the City and Town, but the case is going forward in court. Mr. Booth said the City of Newport had to borrow to pay the \$500,000 tax charged by the Town of Portsmouth. He said the monthly loan payment is being covered by the ratepayers.

When the discussion was over, Mr. Finnegan told the appellant he would receive a decision letter within 30 days.

**DELIBERATIONS AND DECISIONS**

**124 King Phillip St., Map 4, Lot 282 – David B & Bonita Sieben - owner**

There was not enough information in the appeal file, in the Board's opinion, to make a decision.

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal since there was not enough information. The motion carried with Mr. Finnegan, Mr. Atkins and Mr. Rattay in favor.

**134 Valhalla Dr., Map 19, Lot 107 – Joann Mitchell – owner**

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal because the assessment is lower than the amount of their purchase price and the Board believes the property is assessed correctly. The motion carried with Mr. Finnegan, Mr. Atkins and Mr. Rattay in favor.

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**42 Depot Ave, Map 27, Lot 17 – Jonathan & Elizabeth Harris – owner**

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal because the assessment is in line with the neighborhood. The motion carried with Mr. Finnegan, Mr. Atkins and Mr. Rattay in favor.

**0 West Main Rd, Map 56, Lot 4 | 2154 West Main Rd, Map 56, Lot 5 | 0 Union St, Map 56, Lot 17  
0 Jepson Ln, Map 60, Lot 3A | 0 Union St, Map 60, Lot 27 | 75 Goularte Ln, Map 63, Lot 13A**

*City of Newport - owner*

A motion was made by Mr. Finnegan and seconded by Mr. Rattay to deny the appeals based on the amount of information provided that the Board can use indicates the values are appropriate. The motion carried with Mr. Finnegan, Mr. Rattay and Mr. Atkins in favor.

**APPROVAL OF MINUTES**

There were no minutes to approve.

**ADJOURN**

The next and final meeting of the current appeal group will be held on Wednesday, March 10, 2021 at 5:00 PM.

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to adjourn. The motion carried with all in favor and the meeting adjourned at 6:02 PM.

Respectfully submitted,

Barbara A. Ripa, Recording Secretary

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Approved

Date