



Town of Richmond, Rhode Island
Town Hall
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BOARD OF TAX ASSESSMENT REVIEW
MINUTES OF THE APRIL 21, 2022 MEETING

Board members Mark Reynolds, Kenneth M. Mitchell, and Kenneth G. Mason, Tax Assessor Carmen La Belle, and Town Solicitor Karen Ellsworth were present.

The meeting was called to order at 3:34 p.m.

The minutes of the March 17, 2022 meeting were approved.

Attorneys Nicole Benjamin and Americo Scungio were present on behalf of the owners of the property at The Preserve at Boulder Hills who filed appeals of the 2021 taxes (values assessed as of December 31, 2020).

Residential property

4. Appellants Jeffrey and Joann Dickson. Appeal of 2021 tax assessment. Property located at 87 H Kingstown Road, further designated as Lot 4-C01 on Assessor's Plat 6B.
5. Appellant Michael J. Stavola Appeal of 2021 tax assessment. Property located at 87 I Kingstown Road, further designated as Lot 4-C02 on Assessor's Plat 6B
6. Appellant NRPRE, LLC (White Tail Ridge, LLC.) Appeal of 2021 tax assessment. Property located at 87 J Kingstown Road, further designated as Lot 4-C03 on Assessor's Plat 6B.
7. Appellant CH TANG, LLC. Appeal of 2021 tax assessment. Property located at 87 K Kingstown Road, further designated as Lot 4-C04 on Assessor's Plat 6B.
8. Appellant SA TANG, LLC. Appeal of 2021 tax assessment. Property located at 87 L Kingstown Road, further designated as Lot 4-C05 on Assessor's Plat 6B
13. Appellant Karyne Bazzano. Appeal of 2021 tax assessment. Property located at 87 B1 Kingstown Road, further designated as Lot 004-RB1 on Assessor's Plat 6B.
14. Appellant PPM & Co II, LLC (Townhouses on the Green, LLC). Appeal of 2021 tax assessment. Property located at 87 B2 Kingstown Road, further designated as Lot 4-RB2 on Assessor's Plat 6B.
15. Appellant Laurel Court, LLC (William Joseph Wells) Appeal of 2021 tax assessment. Property located at 87 B3 Kingstown Road, further designated as Lot 4-RB3 on Assessor's Plat 6B.

16. Appellants Paul and Donna Masse. Appeal of 2021 tax assessment. Property located at 87 B4 Kingstown Road, further designated as Lot 4-RB4 on Assessor's Plat 6B. Revised 8-6-09

17. Appellant Daniel Eastman (Laurel Ridge, LLC). Appeal of 2021 tax assessment. Property located at 87 M1 Kingstown Road, further designated as Lot 4-RM1 on Assessor's Plat 6B.

18. Appellants Jeffrey and Joann Dickson (Laurel Ridge, LLC). Appeal of 2021 tax assessment. Property located at 87 M2 Kingstown Road, further designated as Lot 4-RM2 on Assessor's Plat 6B.

19. Appellant Taylor Lukof (Laurel Ridge, LLC). Appeal of 2021 tax assessment. Property located at 87 M3 Kingstown Road, further designated as Lot 4-RM3 on Assessor's Plat 6B.

20. Appellant Laurel Ridge, LLC. Appeal of 2021 tax assessment. Property located at 87 M4 Kingstown Road, further designated as Lot 4-RM4 on Assessor's Plat 6B.

21. Appellant CL Preserve, LLC (Laurel Ridge, LLC). Appeal of 2021 tax assessment. Property located at 87 M5 Kingstown Road, further designated as Lot 4-RM5 on Assessor's Plat 6B.

22. Appellant US Homes RI WTC, LLC (Laurel Ridge, LLC). Appeal of 2021 tax assessment. Property located at 87 M6 Kingstown Road, further designated as Lot 4-RM6 on Assessor's Plat 6B.

23. Appellant Hound at the Preserve, LLC (Laurel Ridge, LLC). Appeal of 2021 tax assessment. Property located at 87 M7 Kingstown Road, further designated as Lot 4-RM7 on Assessor's Plat 6B.

24. Appellant Hound at the Preserve, LLC (Laurel Ridge, LLC). Appeal of 2021 tax assessment. Property located at 87 M8 Kingstown Road, further designated as Lot 4-RM8 on Assessor's Plat 6B.

25. Appellant Hound at the Preserve, LLC (Laurel Ridge, LLC). Appeal of 2021 tax assessment. Property located at 87 M9 Kingstown Road, further designated as Lot 4-RM9 on Assessor's Plat 6B.

Ms. Benjamin reasserted the arguments made during the hearings on the appeals of the 2020 taxes, including questions concerning the accuracy and methodology of the Caswell appraisal on which the tax assessor based the formula used to assess residential units for 2020.

51 Old Switch Road

1. Appellant The Preserve at Boulder Hills, IV, LLC. Appeal of 2021 tax assessment. Property located at 51 Old Switch Road, further designated as Lot 5 on Assessor's Plat 6A.

Ms. Benjamin noted that this property is burdened by a life estate, but the assessment does not take that into account, apparently because of a separate agreement recorded in the land evidence records that permits The Preserve to develop the remainder of the property while the life estate is still in effect. She said that although the agreement allows The Preserve to begin developing the property, no commercial lender would be willing to finance any construction while the life estate is still in effect. Therefore, the present value of the property is reduced by the life estate, despite the existence of the agreement.

Land Units

10. Appellant Preserve Range, LLC. Appeal of 2021 tax assessment. Property located at 87 Kingstown Road, further designated as Lot 4LU-4 on Assessor's Plat 6B.

11. Appellant Laurel Ridge, LLC. Appeal of 2021 tax assessment. Property located at 87 Kingstown Road, further designated as Lot 4LU-11 on Assessor's Plat 6B.

12. Appellant Laurel Ridge, LLC. Appeal of 2021 tax assessment. Property located at 87 Kingstown Road, further designated as Lot 4LU-12 on Assessor's Plat 6B.

28. Appellant White Tail Ridge, LLC, Appeal of 2021 tax assessment. Property located at 87A Kingstown Road, further designated as Lot 4LU-2 on Assessor's Plat 6B.

29. Appellant The Preserve at Boulders Hills II, LLC, Appeal of 2021 tax assessment. Property located at 87 Kingstown Road, further designated as Lot 4LU-3 on Assessor's Plat 6B.

30. Appellant Townhouses on the Green, LLC, Appeal of 2021 tax assessment. Property located at 87A Kingstown Road, further designated as Lot 4LU-5 on Assessor's Plat 6B.

31. Appellant Hilltop Lodge, LLC, Appeal of 2021 tax assessment. Property located at 87 G Kingstown Road, further designated as Lot 4LU-6 on Assessor's Plat 6B.

32. Appellant Laurel Ridge, LLC, Appeal of 2021 tax assessment. Property located at 87 Kingstown Road, further designated as Lot 4LU-7 on Assessor's Plat 6B.

33. Appellant Laurel Ridge, LLC, Appeal of 2021 tax assessment. Property located at 87 Kingstown Road, further designated as Lot 4LU-8 on Assessor's Plat 6B.

34. Appellant Laurel Ridge, LLC, Appeal of 2021 tax assessment. Property located at 87 Kingstown Road, further designated as Lot 4LU-9 on Assessor's Plat 6B.

35. Appellant Laurel Ridge, LLC, Appeal of 2021 tax assessment. Property located at 87 Kingstown Road, further designated as Lot 4LU-10 on Assessor's Plat 6B.

Ms. Benjamin and Mr. Scungio explained their argument that the land units should not be separately assessed. They said that the Caswell appraisal, on which the tax assessor based the formula she used to assess all residential units in 2020, included the vacant land surrounding each building in the assessed value of the building. The formula the tax assessor used for assessment of residential property was based on that appraisal. Therefore, the value of the vacant land surrounding each building already is included in the assessment of each building. By separately assessing and taxing the vacant land around each building, the town is assessing and taxing that vacant land twice.

Land unit with accessory sleeping structures

27. Appellant Blueberry Hill, LLC, Appeal of 2021 tax assessment. Property located at Kenyon Hill Trail, further designated as Lot 2 LU-14 on Assessor's Plat 6B.

Lot 2, LU-14 is the 10.34-acre parcel with accessory sleeping structures on it. Ms. Benjamin and Mr. Scungio argued that if the assessment of the accessory sleeping structures includes the value of the land on which they are located, this land unit should not be separately assessed and taxed.

Shooting range

3. Appellant Preserve Range, LLC. Appeal of 2021 tax assessment. Property located at 87C Kingstown Road, further designated as Lot 4-87C on Assessor's Plat 6B

Ms. Benjamin argued that the functional obsolescence of the building and underground shooting range reduces its value.

Hilltop Lodge

9. Appellant Hilltop Lodge, LLC. Appeal of 2021 tax assessment. Property located at 87 G Kingstown Road, further designated as Lot 4-G00 on Assessor's Plat 6B.

For the 2020 taxes, the town estimated that this building was 30% complete and assessed its value at \$2,082,100, while The Preserve estimated it to be 25% complete and assessed its value at \$1,791,075. The same estimates were used for the 2021 taxes. When asked whether the building was still 25% or 30% incomplete as of December 31, 2020, Mr. Scungio said he did not believe so, but was not sure of the degree of completion. He said he would provide the board with more information.

"Vacant rear" residential property

26. Appellant Castle Residences, LLC, Appeal of 2021 tax assessment. Property located at Kenyon Hill Trail, further designated as Lot 2LU-13 on Assessor's Plat 6B.

This undeveloped land unit is 234 acres. Ms. Benjamin and Mr. Scungio argued that according to their expert, it should be assessed at \$3,000 per acre rather than \$6,000 per acre.

Golf course, clubhouse, maintenance barn

2. Appellant The Preserve at Boulder Hills, LLC. Appeal of 2021 tax assessment. Property located at 87 Kingstown Road, further designated as Lot 4-000 on Assessor's Plat 6B.

Ms. Benjamin and Mr. Scungio argued that the assessment of this property should be reduced because of the limitations on its use. The Preserve is contractually obligated to provide certain amenities to its members, including the use of the clubhouse and golf course; as a result, they are not open to the public. The property should be assessed at \$1,861,000 rather than \$3,473,596. Ms. Benjamin and Mr. Scungio added that the percentage of completion of the maintenance barn may have been greater than 50% as of December 31, 2020. They will provide additional information.

Townhouses on the Green

36. Appellant Townhouses on the Green, LLC, Appeal of 2021 tax assessment. Property located at 87 D1 Kingstown Road, further designated as Lot 4-RD1 on Assessor's Plat 6B.

37. Appellant Townhouses on the Green, LLC, Appeal of 2021 tax assessment. Property located at 87 D2 Kingstown Road, further designated as Lot 4-RD2 on Assessor's Plat 6B.

38. Appellant Townhouses on the Green, LLC, Appeal of 2021 tax assessment. Property located at 87 D3 Kingstown Road, further designated as Lot 4-RD3 on Assessor's Plat 6B.

39. Appellant Townhouses on the Green, LLC, Appeal of 2021 tax assessment. Property located at 87 D4 Kingstown Road, further designated as Lot 4-RD4 on Assessor's Plat 6B.

40. Appellant Townhouses on the Green, LLC, Appeal of 2021 tax assessment. Property located at 87 D5 Kingstown Road, further designated as Lot 4-RD5 on Assessor's Plat 6B.

41. Appellant Townhouses on the Green, LLC, Appeal of 2021 tax assessment. Property located at 87 D6 Kingstown Road, further designated as Lot 4-RD6 on Assessor's Plat 6B.

42. Appellant Townhouses on the Green, LLC, Appeal of 2021 tax assessment. Property located at 87 D7 Kingstown Road, further designated as Lot 4-RD7 on Assessor's Plat 6B.

Ms. Benjamin said that her calculation of the value of each of these residences, based on the square footage of each residence and the assessment formula used by the tax assessor, does not correspond with the assessments made by the tax assessor. The Tax Assessor said the area measurements used for the 2021 tax assessments may have been more accurate than those used for 2020, which were estimates based on construction plans. She said she would investigate the discrepancies.

K. Mitchell moved that the hearing be continued to Wednesday, May 18 at 3:30 p.m. K. Mason seconded the motion. K. Mason, K. Mitchell, and M. Reynolds voted in favor of the motion.

The meeting was adjourned at 4:30 p.m.

Respectfully submitted,

Kenneth G. Mason
Clerk, Board of Tax Assessment Review

Minutes posted XXXXXXXXXXXX XXX , 2022 in the Richmond Town Clerk's Office and filed electronically on the Secretary of State's website in accordance with the Open Meetings Act.