SUPREME COURT OF RHODE ISLAND

Athena Providence Place et al. v. Elyse M. Pare, in her capacity as Tax Assessor for the City of Providence, et al.

Athena Providence Place · No. 2019-247-Appeal (PC 15-5520); 2019-248-Appeal (PC 16-729) · Decided November 10, 2021

SUMMARY

The Rhode Island Supreme Court consolidated appeals concerning property-tax assessments for condominium units in Providence after expiration of a tax stabilization agreement. The Court held that the city's revaluation was not shown to be selective, arbitrary, or discriminatory and that the city complied with applicable statutory notice requirements. The Court reversed the Superior Court judgments and remanded for entry of judgments in favor of the city.

CASE DETAILS

COURT	Supreme Court of Rhode Island
WRITING FOR THE COURT	Associate Justice Erin Lynch Prata; Chief Justice Suttell; Justice Goldberg; Justice Robinson; Justice Lynch Prata; Justice Long
JURISDICTION	Rhode Island
DECIDED	November 10, 2021
DOCKET	2019-247-Appeal (PC 15-5520); 2019-248-Appeal (PC 16-729)
DISPOSITION	reversed_and_remanded
PROCEDURAL POSTURE	The Providence tax assessor appealed two Superior Court judgments entered for taxpayers challenging property-tax assessments for tax years 2014 and 2015. The appeals were consolidated and decided on stipulated facts, written submissions, and documentary evidence.
STANDARD OF REVIEW	The Supreme Court gives great deference to factual findings by a trial justice sitting without a jury and disturbs them only when the justice misconceives or overlooks material evidence or is clearly wrong. A judgment in a nonjury case may be reversed when the trial justice misapplied the law. Questions of statutory interpretation are reviewed de novo, and clear statutory language is given its plain and ordinary meaning.
PRECEDENTIAL VALUE	published

PARTIES	Elyse M. Pare, in her capacity as Tax Assessor for the City of Providence, et al. v. Athena Providence Place et al.

TOPICS

property tax · tax · municipal law · appellate procedure · statutory interpretation

PRACTICE AREAS

property tax · municipal law · real estate · appellate procedure · statutory interpretation

QUESTIONS PRESENTED

1. Whether the city's 2013 revaluation of The 903 was selective, arbitrary, discriminatory, illegal, or invalid.
2. Whether the city complied with the statutory notice requirements governing property-tax assessments and revaluations.
3. Whether the taxpayers met their burden of proving that The 903 was singled out for revaluation while similar properties were not.

HOLDINGS

1. The 2013 revaluation was not shown to be selective or discriminatory because the taxpayers failed to prove that The 903 was singled out for revaluation while similar properties were not.
2. Upon expiration of the tax stabilization agreement, the city was entitled and required to tax The 903 at its full and fair cash value, subject to compliance with statutory notice requirements and the prohibition against selective assessment.
3. The city complied with the statutory notice requirements for the 2013 revaluation and the 2014 and 2015 assessments.
4. The Superior Court clearly erred by finding that the revaluation was selective and discriminatory and by concluding that the taxpayers had been denied the benefits of a lawful revaluation.

KEY QUOTATIONS

> *"There is not a scintilla of evidence in the record before this Court to suggest that the city singled out the property for revaluation."* (11)

> *"For the foregoing reasons, we reverse the judgments of the Superior Court. The records in this case are remanded to the Superior Court with instructions to enter judgments in favor of the city on the petitions for relief from assessment."* (12)

FACTUAL BACKGROUND

The 903 is a Providence real-property development containing condominium dwelling, parking, and storage units. Its property was subject to a tax stabilization agreement that fixed assessed values and stabilized tax payments for tax years 2004 through 2013. After a 2012 citywide valuation update, the agreement expired on December 31, 2013, and the city revalued the units at approximately 30 percent higher than the 2012 valuation for use in the 2014 and 2015 tax bills. The taxpayers challenged the increased assessments, arguing that the revaluation was selective, discriminatory, and procedurally deficient.

PROCEDURAL HISTORY

Ninety-four taxpayers petitioned the Providence County Superior Court for relief from increased assessments following the expiration of a tax stabilization agreement. The trial justice found the 2013 revaluation selective, arbitrary, discriminatory, illegal, and invalid, ordered the 2014 and 2015 tax bills revised using the 2012 valuation, and entered judgments exceeding $1.5 million for the petitioners. The Supreme Court of Rhode Island reversed and remanded for entry of judgments in favor of the city.

DISPOSITION

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reversed_and_remanded
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REMAND INSTRUCTIONS

The records were remanded to the Superior Court with instructions to enter judgments in favor of the city on the taxpayers' petitions for relief from assessment.

CASES CITED

- Whittemore v. Thompson, 139 A.3d 530, 540 (R.I. 2016)
- Granoff Realty II, Limited Partnership v. Rossi, 823 A.2d 296, 298 (R.I. 2003)
- E.W. Burman, Inc. v. Bradford Dyeing Association, Inc., 220 A.3d 745, 753 (R.I. 2019)
- Cote v. Aiello, 148 A.3d 537, 544 (R.I. 2016)
- Balmuth v. Dolce for Town of Portsmouth, 182 A.3d 576, 580 (R.I. 2018)
- Capital Properties, Inc. v. State, 749 A.2d 1069, 1084 (R.I. 1999)
- Picerne v. DiPrete, 428 A.2d 1074, 1075, 1077-1078 (R.I. 1981)
- Willow Street Associates LLP v. Board of Tax Assessment Review, 798 A.2d 896, 899-900 (R.I. 2002)
- Ferland Corp. v. Bouchard, 626 A.2d 210, 215 (R.I. 1993)
- Narragansett Electric Company v. Carbone, 898 A.2d 87, 99 (R.I. 2006)