
TAX - RHODE ISLAND

Athena Providence Place v. Pare

Supreme Court of Rhode Island - November 10, 2021 - A.3d - 2021 WL 5226361

Taxpayers petitioned for relief from city's tax assessments of their dwelling units in residential condominium development following a revaluation of units upon expiration of tax stabilization agreement for development.

After a bench trial, the Superior Court entered judgments for taxpayers. Tax assessor appealed.

The Supreme Court held that revaluation was not a selective assessment.

City's revaluation of taxpayer's dwelling units in residential condominium development upon expiration of tax stabilization agreement for development was not a selective assessment, where city's normal practice was to revalue and reassess properties upon expiration of a tax stabilization agreement, and there was no evidence that similar properties in city were not subjected to revaluation.

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