



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

NOTICE OF DETERMINATION OF BOARD OF ASSESSMENT REVIEW

For _____
(city, town village or county)

Name and address of Complainant

Tax map section/block/lot #

Location of property if different than
address of Complainant

The tentative assessed value of \$ _____ for this property:

- a. has been reduced to an assessed value of Land \$ _____ Total \$ _____
 if this box is checked, assessment has been reduced to amount claimed in complaint
- b. has not been reduced

Your complaint was based upon a contention that your assessment should be changed because of the following:

- Assessed Valuation
- Exemption
- Classification
- Other

The Board of Assessment Review has made this determination for reason set forth below:

_____ Assessed Valuation _____

a. The current full market value of your property was determined to be \$ _____

- (1) The proof of value you presented was adequate to support reduction granted.
- (2) The proof of value you presented was inadequate because _____
 - i. the supporting data was insufficient
 - ii. sales were not comparable to your property
 - iii. the written appraisal was incomplete
 - iv. the income and expense statement was incomplete (income producing property)
 - v. the construction cost details were incomplete.

b. The uniform percentage of value applicable in this assessing unit is _____

- (1) The proof of assessment ratio that you presented was adequate to support reduction granted.
- (2) The proof of assessment ratio that you presented was inadequate because:
 - i. insufficient evidence was used in calculating an assessment ratio
 - ii. sufficient evidence was presented by the assessor to refute the residential assessment ratio (RAR) or the State equalization rate
 - iii. the State ratios are inapplicable due to revaluation
 - iv. the ratio that you presented was not the correct residential assessment ratio (RAR)
 - v. the rate that you presented was not the correct State equalization rate.

c. The physical characteristics and inventory of your property were determined to be:

- (1) correct
- (2) incorrect.

cont.

Assessed Valuation (cont.)

The correct inventory should indicate the following: _____

Exemption

The taxable assessed value was determined to be \$ _____

- (1) Your request for exemption has been granted in the amount of \$ _____
- (2) Your request for an exemption was denied because you do not qualify for that exemption.

Classification

a. The property class designation was determined to be:

- (1) correct
- (2) incorrect because:
 - i. the class designation should be homestead
 - ii. the class designation should be non-homestead

b. The property class allocation was determined to be:

- (1) correct
- (2) incorrect because:
 - the class designation should be allocated homestead in the amount of \$ _____
 - and non-homestead in the amount of \$ _____.

Dismissal

- Your complaint has been dismissed because of your (or your representative's) willful neglect or refusal to attend this board's hearing or to be examined concerning your complaint or to answer questions relevant to your complaint. Where the court finds that a dismissal is warranted, no assessment reduction can be granted.

Additional Factors

Factors in addition to or other than those listed that affected the determination were:

If you are dissatisfied with the determination of the Board of Assessment Review, you may seek judicial review of your assessment pursuant to Article 7 of the Real Property Tax Law (RPTL).

If you are the owner of one, two or three family residential structure and reside at such residence, or, if you are the owner of unimproved property which is not of sufficient size as determined by your assessing unit to contain a one, two or three family residential structure, you may seek small claims assessment review pursuant to Title 1-A of Article 7 of the RPTL. Petitions for judicial review must be filed within thirty (30) days of the last date allowed by law for the filing of the final assessment roll for your assessing unit, or the published notice of such filing, whichever is later. Petition forms for Small Claims Assessment Review may be obtained from the County Clerk's Office.

Vote on complaint

- All concur
- All concur except: (name) _____ against abstain absent
- (name) _____ against abstain absent

Date

Chairperson, Board of Assessment Review (Signature)