



## TOWN OF ROCHESTER

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### BOARD OF ASSESSMENT REVIEW Report on Grievance Day 2016

The Board of Assessment Review (“BAR”) held its annual Grievance Day on Friday, May 27, 2016 during the hours of 4:00 p.m. to 8:00 p.m. The BAR also met on one separate occasion to deliberate on all Complaints on Real Property Assessment for 2016 (the official New York State form required to be filed by Town property owners) to challenge local tax assessments.

#### **Initial BAR meeting with the Assessor**

Shortly after the filing of the 2016 Tentative Assessment Roll by the Assessor’s Office on May 1, 2016, the BAR met with Assessor Michael Dunham on May 10 to explore how the property tax grievance process could be carried out as effectively as possible in order to assure that Town property owners received relevant information from both the Assessor and the BAR about the grievance process, and about how property owners dissatisfied with their tentative assessments can navigate the process.

This meeting revealed that both the Assessor and the BAR shared these goals and were prepared to work together. The Assessor shared his initial draft of a Cover Sheet for the State’s Complaint form that was direct and clear about how the grievance process worked and what grievants could anticipate. For example, it indicated that no property owner should fear that his or her tax assessment could be **raised** as a result of filing a grievance, and it encouraged property owners to call the Assessor’s Office to set up individual meetings with the Assessor to identify any errors that were amenable to stipulated or other forms of correction before the formal Grievance Day.

At the meeting BAR members offered suggestions for strengthening or modifying some areas of the draft to increase clarity and effectiveness. The BAR commends Mr. Dunham for his openness to these discussions and to the quality of the final products that were offered to grievants this year.

#### **Complaints and Resolution**

During Grievance Day, the BAR heard complaints from two property owners who appeared in person. A third property owner scheduled an appointment during the Grievance Day hours and submitted a written Complaint on Real Property Assessment

for 2016 but did not appear in person. Another 11 complaints were submitted prior to the deadline from property owners who chose not to appear. Acting on those complaints, the BAR approved reductions in assessments totaling \$484,500 from the tentative assessment roll amounts. In addition to the 14 complaints submitted, the BAR ratified 16 stipulations and 5 corrections. The number of complaints and corrections filed was lower than last year while the number of stipulations increased slightly. The combined stipulation reductions totalled \$1,883,400 and the amount of corrections was \$65,250.

As in prior years, in making its grievance determinations, the BAR studied materials submitted by complainants, consulted reference documents provided by the Assessor (“land tables”) showing geographic, hydrological and topological characteristics in different areas of the Town, and utilized other tables provided by the Assessor that list the distribution of residential structures (and other improvements) — including references to tax map section, block and lot numbers — throughout the Town. The Assessor responded to questions and provided assistance to the BAR in interpreting the tables.

The BAR urges property owners to meet with the Assessor prior to Grievance Day to obtain the benefit of his advice and expertise in deciding whether or not to pursue a grievance.

### **Conclusions and Recommendations**

As the BAR has in the past, we strongly urge property owners to make appointments to discuss potential errors as well as personal dissatisfaction with their tentative assessments as soon after publication of the Tentative Assessment roll on May 1. Such discussions may well lead to a stipulated resolution with the Assessor and, in any case will enable the property owner to be as effective as possible in supporting a grievance should he or she decide to file one. We also support updating of the “Assessor’s Office” and “Board of Assessment Review” portions of the Town’s website to make both staffing (Agreement on Town Liaison) and descriptive material (News and Notes and Tax Rate Table) current.

The BAR also recommends that the Town explore the possibility of posting on its website, in an easily usable format, both the tentative tax roll and the land and other tables maintained by the Assessor’s Office on paper, in order to provide residents with the opportunity easily to validate assessed valuations or to document errors or inconsistencies that may be producing inequitable distribution of tax levies. The Town should explore the availability of assistance from the County and/or the State in developing such materials.

In 2015, the BAR reported that it was “unable to determine the cause of . . . disparit[ies] in assessments per square foot” of residential properties.” The BAR believes this is still the case and recommends that the Town give serious consideration to conducting a Town-wide revaluation to address the matter.

In conclusion, the BAR appreciates the high level of expertise and service that the current Assessor and his staff are providing both to the citizens and taxpayers of the Town of Rochester, and to the BAR itself.

*This report was adopted unanimously by the members of the Board of Assessment Review.*

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Margaret Bonner  
Norman Chachkin  
Elaine Laflamme  
Claude Suhl  
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