



## TOWN OF ROCHESTER

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### BOARD OF ASSESSMENT REVIEW

#### Report on Grievance Day 2013

The Board of Assessment Review (“BAR”) held its annual Grievance Day on Tuesday, May 28, 2013 during the hours of 4:00 pm to 8:00 pm. The BAR also met on one separate occasion (with one member absent due to illness) to deliberate on the complaints received from Town property owners.

#### **Complaints and Resolution**

During Grievance Day, the BAR heard 14 complaints from property owners who appeared in person. A further 11 complaints were submitted prior to the deadline from property owners who chose not to appear in person.

The subject properties for which complaints were submitted ranged from an unimproved property with an assessed value as low as \$5,600 to a commercial campground with an assessed value of \$2,100,000. Of the 25 complaints, the BAR reduced the assessed valuations in 17 cases. The BAR determined that 8 subject properties were properly or under-assessed or that the property owners did not include sufficient documentation to support their complaint and did not receive the respective assessment reductions. The combined value of assessment reductions was \$770,900 from a starting point of \$9,260,300. Property owners requested \$3,873,328 in aggregate assessment reductions.

In addition to the 25 complaints submitted, the BAR ratified 11 stipulations and 1 correction proposed by the Assessor. The number of complaints filed was about equal to last year, but significantly lower than in prior years. The combined reduction in assessments related to the stipulations was \$596,900. The combined reduction in assessments related to the correction was \$56,000.

Prior to deliberations in which the BAR made determinations on individual properties, BAR members discussed assessment methodology and agreed upon a set of objective criteria for reviewing cases. This methodology was consistently applied to each case taking into account extenuating factors. The decision on every complaint reviewed was made unanimously by each participating BAR member, with one exception in which case a BAR member recused himself.

Land is valued on a formula basis as provided by the Assessor’s land tables depending on its location. For unimproved land, the first acre is assessed at levels starting at approximately \$37,500 (improved land starts at approximately \$47,500), with a sliding valuation for additional acreage; there were valuation adjustments for factors such as location, views and water frontage. After determining the Assessor’s proposed assessment, BAR members determined the land value in accordance with the land table and determined the value of the remaining improvements on the property. In doing so, the BAR determined the assessed value of improvements and determined if assessments fell within certain ranges for similar properties. The BAR determined different ranges for stone houses, new stick construction, bungalow and cottage type structures, modular

construction and manufactured homes (mobile homes), and various types of outbuildings. The members of the BAR believe that the use of the land table can sometimes distort assessments for improvements and recognizes the potential for gross disparities resulting from this methodology.

### **Issues Observed**

In the grievance process, the BAR made the following observations.

1. Some complainants did not provide sufficient information to support their requests for assessment reductions; a number of property owners did not submit any information (such as comps, etc.) at all.
2. Affordability of taxes was cited by several property owners as a significant burden in the current economic environment. While the BAR is not permitted to take affordability into consideration in its deliberations, escalating property taxes is certainly one issue that elected officials must thoroughly review in their budgeting processes.
3. There was an improvement in the Assessor's land tables and the attempt to standardize the valuation of the value-enhancing features of certain types of property (views, etc.) as well as land that is worth relatively less due to abundant wetlands, steep slope, periodic flooding or other factors that could diminish the value of land. It is still possible, however, that the land value calculations, when the formula is applied, could result in an unfair allocation of a property's full value between land value and the value of improvements. The BAR did, however, provide discounts to the land value formula in select cases where property values could be reasonably determined to be diminished due to proximity to undesirable enterprises, conditions and/or extremely poorly maintained and/or deteriorated buildings on neighboring properties, as these factors generally have an adverse impact on the marketability of the subject properties.
4. There continued to be some disparity and gross inconsistency between assessments per square foot. Many homes in excellent condition were valued at \$100 per square foot or less, while others in poorer condition appeared to be assessed at much higher levels. The members of the BAR were unable to determine the cause of such disparity. The inconsistency creates a ripple effect because it results in a situation where residents whose home are properly assessed at full equalized value are forced to pay a higher pro rata percentage of the tax levy burden than individuals whose homes are assessed at a below market figure.

**Conclusions and Recommendations:**

We strongly urge property owners to discuss potential errors with the Assessor prior to filing a grievance in order to possibly avoid having to file a grievance and to better prepare for a grievance if one is subsequently filed.

In many cases, residents were not aware that they could save money through an effective reduction in total land value assessment by combining two or more qualifying adjacent parcels (owned in the same name) into one tax parcel for assessment purposes.

We continue to recommend that the Town routinely publish the entire tax roll in an easily usable format on the internet in order to provide residents with a means of easily validating assessed valuations and to more conveniently point out errors and/or inconsistencies to ensure an equitable distribution of tax levies. Some of this information is already published on the County's website at: <http://gis.co.ulster.ny.us/>.

We have to make special note of the excellent assistance and cooperation that we have received from the Assessor's Office as well as that office's willingness to assist property owners in a timely manner. Several property owners also commented on the helpful attitude of Assessor Cindy Stokes and the Clerk to the Assessor, Ruthann Rabuffo.

*This report was adopted unanimously by the members of the Board of Assessment Review. June 4, 2013*

Margaret Bonner  
Ronald Lapp, Jr.  
Claude Suhl  
Martha Tardibuono  
Zali Win