



TOWN OF ROCHESTER

50 Scenic Drive • P.O. Box 65
Accord, NY 12404

BOARD OF ASSESSMENT REVIEW (BAR) Report on Grievance Day 2020

The Board of Assessment Review (“BAR”) held its annual Grievance Day on Thursday, May 28, 2020 during the hours of 4:00 p.m. to 8:00 p.m. Due to New York State meeting restrictions, as a result of Covid-19, the meetings were held virtually, using Zoom. They were recorded for later posting on YouTube. Immediate transmission was not possible due to the inability to connect at the time of the meeting. On Sunday, June 7, 2020, the BAR deliberated on the 22 grievances received and reached consensus on all but one.

The Board elected Margaret Bonner as Chair and after swearing in the Assessor, asked his views of the assessments over the past year. He indicated there was a general 7% increase in residential homes reflecting the increase in the market from July 1, 2018 to July 1 2019. This increase maintains our equalization rate at 100%. The overall increase in the Assessed Value for the Town was also 7%.

Results

There were twenty-two grievances presented during Grievance Day, of which 3 scheduled a virtual appointment, another of the grievors also “dropped-in” for an appointment. Three of the discussions were only audio, with one being video as well.

Of the twenty-two grievance submissions, the BAR unanimously felt that nine provided sufficient evidence to warrant a reduction in their assessment, although there was disagreement concerning one griever as to how much that reduction should be. The Board voted to decide the amount of reduction.

The total decreased assessment value, for all nine properties was \$571,000. The concerns ranged from a mobile home on 3.5 acres originally assessed at \$128,500 (reduction granted) to a \$872,000 home on 2.2 acres who sought a reassessed value of \$1000 (reduction not granted). There were no commercial properties nor did any of the board members recuse themselves.

In addition to the 22 complaints submitted, the BAR ratified 10 stipulations; there were no corrections. The number of grievances was up nearly two fold from last year, when there was a town-wide revaluation. Six of these submissions (the “Aventine Filings”) were from Aventine Properties, LLC, Property Tax Grievance Consultants, who acted as an appointed representative for the griever. The Board felt these were disingenuous submissions, each

estimating the market value of the property at \$1000. The sales comparables submitted for the Board’s review were not similar in key variables and the reports were perfunctory. The company offers their services for “no fee” unless there is a reduction in the property tax assessment. Hence the grievor has nothing to lose, while the Board is required to review the unfounded request to reduce the assessment to \$1,000. We will address this further in the Recommendations and Conclusions section.

The 10 stipulation reductions for 2020 totaled \$569,100. Together with the reductions from the BAR approved grievances, the reduction in overall assessment value for the Town is a little over \$1.1 million. This compares to the 2019 reduction in overall assessed value of a little over \$4 million

	2019	2020
Grievances	12	22
Stipulations	39	10
Corrections	10	0
TOTAL	61	32

As in prior years, in making its grievance determinations, the BAR analyzed materials submitted by complainants and consulted reference documents provided by the Assessor in his response to each complaint such as “land tables” (which show geographic, hydrological and topological characteristics in different areas of the Town) and valuations by housing type. This information, as well as a summarized cover sheet for some of the parcels, helped with the review. The Assessor responded to questions about the properties and provided assistance to the BAR as needed in interpreting the tables. The BAR greatly appreciates the responses prepared made by the Assessor and his assistant, but would like to request, that next year the package of materials distinguish between what the grievor submits and the response the Assessor provides.

Recommendations and Conclusions

The BAR continues to 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 as possible. (As we suggested last year, the mention of the availability of this link, at the May Town Board meeting, would highlight the resource for Town residents.) Such discussions can 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. Strategically and financially this makes more sense than seeking out consultants, such as Aventine Properties, who may charge a fee for their services.

The percentage of stipulations in 2019 (64%) was more than twice that of this year

(31%). This may be a reflection of the present Covid-19 situation and a reluctance of residents to seek outside interaction.

We remind grievors that all complaints must be certified under penalty of law as true and correct. The Board was in a quandary as to how to address the property owner's estimate of the full market value of the property at \$1000, in the Aventine Filings; we reviewed them as we would any other submission and found them lacking in sufficient information to support either the \$1,000 estimate or the higher values set forth in the comparables report.

Next year, we are considering taking a different approach. The Board has the authority under Real Property Tax Law 525(2)(a), to request additional information and documentation to support the estimated full value. To help us with this decision, we request that the Assessor inform us when he receives complaints estimating the full value of the property at an arbitrarily low amount, so we can make a determination at that point, whether we will send letters requesting additional information to support the estimate. If the claimant does not provide the requested information, or appear if requested, they shall not then be entitled to any reduction in their assessment.

We note that the Assessor's page on the Town of Rochester's website has been updated and contains links to a number of pertinent sites. We again suggest that there be a link to the [Ulster County Parcel Viewer](#), which allows individuals to view their Property Data.

We ask that this Report be placed on the Town's website. We note that the 2019 report is not available and ask that that be included as well.

Margaret Bonner, chair
Elaine Laflamme
Ron Lapp
Claude Suhl
Martha Tardibuono