



TOWN OF ROCHESTER

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BOARD OF ASSESSMENT REVIEW REPORT - 2007

The Board of Assessment Review (BAR) held its annual Grievance Day on May 22, 2007. During the Grievance Day process, the BAR reviewed 22 properties. Of these the BAR met with nine complainants (representing ten properties) and acted upon grievance forms received from a further ten complainants (representing twelve properties).

There continues to be a widespread misunderstanding of the BAR's function and purpose. Many residents incorrectly believe that the BAR made the initial assessment determinations (in conjunction with the Assessor), when in fact the BAR has no role in such determinations. The BAR is an independent quasi-judicial body established in accordance with state law, whose purpose is to provide a means of recourse to property owners who believe that their properties have been assessed unfairly. The BAR does not report to the Assessor or to the Town Board – it is completely independent.

Prior to Grievance Day, the Assessor reported to the BAR that she had met with several in the weeks following the publication of the tentative tax roll on May 1, 2007.

The BAR met on May 28, 2007 to address each of the 22 grievance files that were presented. Of these cases, the BAR determined that 16 properties were properly or under-assessed and that no further reductions were warranted, based on information provided by the complainants. The BAR determined that four complainants provided sufficient information to warrant a reduction in assessed value. The BAR also ratified two stipulations for lower assessments proposed by the Assessor. As a result of reviewing each case individually, the BAR approved reductions totaling \$302,900 (including two stipulations totaling \$125,300).

Of the six properties that the BAR determined were overly assessed, four were reduced because of the ability to combine parcels adjacent to a residence, resulting in a lower assessment. The owners of the other two properties provided sufficient comparable assessment information to enable a reduction.

Prior to making determinations on individual properties, BAR members discussed assessment methodology and agreed upon a set of objective criteria for reviewing cases. This methodology was applied consistently to each case and included a land table valuation as provided by the assessor. For unimproved land, the first acre is assessed at approximately \$35,000, with a sliding valuation for additional acreage. For improved land, the first acre is assessed at approximately \$43,000, with a sliding valuation for additional acreage. After determining the land table value, the BAR reviewed the inventory of improvements on each parcel and determined if the dollar/square foot assessment fell within certain ranges for similar properties.

While the land table methodology for determining assessed values for land is a reasonably simple formula, the tables did not take into consideration factors that could diminish the value of land such as steep slope, abundant wetlands, periodic flooding nor were factors that would increase the value of land such as views, water features, location, commercial value, etc. As a result, it is possible 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 continued to receive requests for assessment reductions based on proximity to undesirable properties that were dilapidated or unkempt and/or had poor construction quality. The BAR informed the Town Board of an apparent lack of zoning enforcement in certain cases and advised that this enforcement problem has a direct and quantifiable adverse financial affect on the Town and its taxpayers.

In reviewing certain comparative information presented by complainants, it appears that there were certain properties that were significantly under-assessed and we have advised the Assessor of our findings.