



## TOWN OF ROCHESTER

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### BOARD OF ASSESSMENT REVIEW Report on Grievance Day 2015

The Board of Assessment Review (“BAR”) held its annual Grievance Day on Friday, May 29, 2014 during the hours of 4:00 pm to 8:00 pm. The BAR also met on one separate occasion to deliberate on the complaints received from Town property owners. The date of the meeting was changed by a public law adopted by the Town Board to accommodate the schedule of the acting assessor, who also serves as assessor in two other towns.

#### **Complaints and Resolution**

During Grievance Day, the BAR heard 11 complaints from five property owners who appeared in person. A further five 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 \$24,000 to a single family home with an assessed value of \$430,000. Of the 16 complaints, the BAR reduced the assessed valuations in ten cases. The BAR determined that six subject properties were properly or under-assessed or that the property owners did not include sufficient documentation to support their complaint and, therefore, no assessment reductions were given. The combined value of assessment reductions was \$283,900 from a starting point of \$2,467,100. Property owners requested \$1,834,943 in aggregate assessment reductions.

In addition to the 16 complaints submitted, the BAR ratified 13 stipulations and nine corrections proposed by the Acting Assessor. The number of complaints filed was slightly higher than last year. The number of stipulations and corrections increased noticeably. The combined reduction in assessments related to the stipulations was \$680,700. The assessment reduction related to corrections was \$124,000.

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.

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 disparities resulting from the use of a land table formula.

### **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. Other complaints provided a broad pool of comps but no discussion or argument to enable a conclusion.
2. Affordability of taxes was cited by one property owner 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. The Assessor's land tables 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 access, etc.
4. The BAR heard two complaints where property owners cited diminished property values due to proximity to poorly maintained and/or deteriorated buildings on neighboring properties, as these factors generally have an adverse impact on the marketability of the subject properties and should be addressed by enforcement of zoning laws.
5. 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 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’s Office 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.

Residents can 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 support the Town’s posting of the entire tax roll in an easily usable format on its website 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. We recommend that the Assessor’s portion of the website be updated to reflect current information, including updating the information on BAR board members and tax rates (not updated since 2008).

In the past, we have noted the excellent assistance that we have received from the Assessor’s Office as well as that office’s willingness to assist property owners in a timely manner. While all our questions were answered by the office, we did note that the level of assistance provided to property owners in the town did appear to diminish significantly – a number of applications were initially incomplete, unsigned, or contained erroneous information that the Assessor’s Office in the past was corrected prior to Grievance Day. While we appreciate that there some of these issues were related to transition issues, we believe that most of them were related to the fact that the acting assessor is also employed in two other municipalities and question the ability to provide the historical high quality service to our property owners that our town expects.

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

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