



## TOWN OF ROCHESTER

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Accord, NY 12404

### BOARD OF ASSESSMENT REVIEW (BAR) Report on Grievance Day 2021

The Board of Assessment Review (“BAR”) held its annual Grievance Day on Thursday, May 27, 2021 during the hours of 4:00 p.m. to 8:00 p.m. All members of the board, as well as the Assessor were present at Grievance Day with the exception of Claude Suhl, who was not available due to medical issues. Due to New York State Covid-19 meeting restrictions, we met virtually, using Zoom. The Town Supervisor recorded the session for later posting on YouTube. On Sunday, June 6, 2021, the BAR deliberated on the 11 grievances received and reached consensus on all of them.

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 that the Town still maintains our equalization rate of 100% and there was no overall increase in the Assessed Value for the Town.

#### **Results**

There were eleven grievances presented during Grievance Day, of which only one scheduled a virtual appointment. Of the eleven grievance submissions, the BAR unanimously felt that three provided sufficient evidence to warrant a reduction in their assessment.

Of the remaining eight, seven submissions (the “Aventine Filings”) were from Aventine Properties, LLC, Property Tax Grievance Consultants, who acted as an appointed representative for the griever. The Board unanimously felt that Aventine Properties did not provide evidence to substantiate their Market Value claims (\$1,000). We based our decisions on the following guidance:

In reviewing a request, the assessment is presumed to be correct, legal and valid squarely placing the burden of proving otherwise on the taxpayer. To meet this burden of proof, the taxpayer must produce “substantial evidence” that the assessment is excessive or unequal. While “substantial evidence” is a minimal standard, it is more than “wishful thinking” and cannot be met by “bare surmise, conjecture, speculation or rumor.” FMC Corp v. Unmack, 92 N.Y.2d 179, 188, 677 N.Y.S.2d 269, 273 (1998). It is up to the taxpayer to establish that a valid and credible dispute regarding the assessment exists by providing testimonial and documentary evidence based on sound theory and objective data. “In the absence of ‘substantial evidence’ to the contrary, the tax assessment should be upheld as presumptively valid.” Id.

The total decreased assessment value, for the three properties was \$130,250. The concerns ranged from a parcel of vacant land, found to be situated in the 100 year flood plain and originally assessed at \$40,000 (reduction granted) to two parcels valued at \$ 1 million or above

seeking reduction through Aventine Properties (reduction not granted). There were no commercial properties nor did any of the board members recuse themselves.

In addition to the eleven complaints submitted, the BAR ratified six stipulations and reviewed six corrections. The number of grievances was half of last year’s. There would have been only four requests, if it were not for the “the Aventine Filings”

The three stipulation reductions for 2021 totaled \$130, 250. Together with the reductions from the BAR approved grievances (\$398,550), the reduction in overall assessed value for the Town is a little over half a million dollars. This compares to the 2020 reduction in overall assessed value of a little over \$1.1 million

	2020	2021
<b>Grievances</b>	22	11
<b>Stipulations</b>	10	6
<b>Corrections</b>	0	3
<b>TOTAL</b>	32	20

As in prior years, in making its grievance determinations, the BAR analyzed materials submitted by complainants and consulted reference documents provided by the Assessor. These documents included “land tables” (which show geographic, hydrological and topological characteristics in different areas of the Town), valuations by housing type and comparable assessments and sales data, when required. This information, as well as a summarized cover sheet for the parcels, significantly 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 efforts, which the Assessor made to assist us in our deliberations.

**Recommendations and Conclusions**

The BAR continues to 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. Such discussions could lead to a stipulated resolution with the Assessor. If not, it will enable the property owner to be as effective as possible to support a grievance should he or she decide to file one. Strategically and financially, this makes more sense than using consultants, such as Aventine Properties, who may charge a fee for their services. We note the [press release](#) of March 23, 2021 issued by the Assessor. This was an excellent step in attempting to alert taxpayers to seek assistance first from the Assessor. We suggest the Assessor issue a similar release next year as well.

We note that the Assessor’s page on the Town of Rochester’s website continues to be updated and contains links to a number of pertinent sites. The posted information on Grievance Day was very informative. The link to the Tentative Assessment List is helpful, but difficult to navigate. We again suggest that there be a link to the [Ulster County Parcel Viewer](#), which allows individuals to view their Property Data.

We understand that our present assessor, Mike Dunham, will be retiring this summer. Mike has

set a very high standard as an Assessor. We found him fair, thoughtful and informative. He presented the facts when asked and did not try to influence our decision-making in any manner. We urge the Town to consider his replacement carefully, especially in light of the recent increase in sales and land values, which may require a revaluation in the upcoming years.

We ask that this Report be placed on the Town's website.

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



Determinations by the Board of Assessment Review  
Town of Rochester

The Board of Assessment Review for the Town of Rochester, having duly met to hear complaints on assessments as prescribed by law and having duly considered all complaints on assessments to be filed with this Board as prescribed by law, have made the following determinations as of 2021: Assessment Date: July 1, 2021

Type	SBL	Owner	Tent Land	Tent Total	Final Land	Final Total	Reason
G-1	77.3-1-8	Allison Hoots	\$110,000	\$1,000,000	\$110,000	\$1,000,000	Sufficient information to support your requested change was not provided.
G-2	77.2-5-10	Joshua Stein	\$95,000	\$470,800	\$95,000	\$470,800	Sufficient information to support your requested change was not provided.
G-3	77.1-3-40	Polina Jamet	\$50,000	\$294,300	\$50,000	\$294,300	Sufficient information to support your requested change was not provided.
G-4	68.2-1-4.112	Max Polaner	\$222,500	\$1,177,000	\$222,500	\$1,177,000	Sufficient information to support your requested change was not provided.
G-5	60.4-1-1.213	Donna Johnson	\$87,000	\$385,200	\$87,000	\$385,200	Sufficient information to support your requested change was not provided.
G-6	60.1-5-7	Michael Salve	\$94,000	\$1,100,000	\$94,000	\$1,100,000	Sufficient information to support your requested change was not provided.
G-7	59.7-2-46	Mary Verdegaal	\$50,000	\$94,500	\$50,000	\$94,500	Sufficient information to support your requested change was not provided.
G-8	68.3-1-33.120	John Nodar	\$76,000	\$125,000	\$76,000	\$100,000	The proof of value presented supports the reduction granted.
G-9	77.9-1-38.211	David John Roberts	\$51,000	\$401,300	\$51,000	\$401,300	Sufficient information to support your requested change was not provided.
G-10	68.3-1-5	James Hoffman	\$48,000	\$157,500	\$48,000	\$89,250	The proof of value presented supports the reduction granted.
G-11	76.2-3-12.123	Aria Rivera	\$40,000	\$40,000	\$3,000	\$3,000	The proof of value presented supports the reduction granted.
S-1	68.19-1-7	Jan-Frantz Folmer-Andersen	\$32,000	\$162,750	\$32,000	\$90,000	Stipulation by Assessor & Property Owner
S-2	60.4-1-25.211	Henry Rich	\$50,000	\$50,000	\$10,000	\$10,000	Stipulation by Assessor & Property Owner
S-3	60.3-5-17	Darren Keith	\$150,000	\$320,000	\$150,000	\$250,000	Stipulation by Assessor & Property Owner
S-4	76.3-2-5.130	Wayne Douglas Romines Jr	\$100,000	\$685,000	\$100,000	\$514,000	Stipulation by Assessor & Property Owner
S-5	68.1-2-45.400	Cynthia Graham	\$100,300	\$100,300	\$75,000	\$75,000	Stipulation by Assessor & Property Owner
S-6	68.1-2-45.300	Cynthia Graham	\$59,500	\$59,500	\$40,000	\$40,000	Stipulation by Assessor & Property Owner

Now, therefore, the Board of Assessment Review hereby orders the governing body in possession of the tentative roll to make any necessary changes in assessments determined by the Board of Assessment Review on the assessment roll of the Town of Rochester for the Year 2021 in conformance with this order. [One copy to be filed with each of: Town Clerk, Assessor, Real Property Tax Service Agency. (Substitute Form UCRPTSA)]