



# Notice of Determination of Board of Assessment Review

For \_\_\_\_\_  
(city, town village, or county)

Name of complainant					
Mailing address (number and street - include unit number - or PO Box)			Location of property (street address; include unit number)		
City, village, or post office	State	ZIP code	City, town, or village	State	ZIP code
Phone number			School district		
Email address			Property identification: Tax map number or section/block/lot (see tax bill or assessment roll)		

The tentative assessed value of \$ \_\_\_\_\_ for this property:

- a.  has been reduced to an assessed value of land \$ \_\_\_\_\_ total \$ \_\_\_\_\_  
 if this box is marked, assessment has been reduced to amount claimed in complaint
- b.  has not been reduced

Your complaint was based upon a contention that your assessment should be changed because of the following:

- Assessed valuation       Exemption       Classification       Other

The Board of Assessment Review has made this determination for reason set forth below:

### Assessed valuation

- a. The current full market value of your property was determined to be \$ \_\_\_\_\_
- (1) The proof of value you presented was adequate to support reduction granted.
- (2) The proof of value you presented was inadequate because \_\_\_\_\_
- i. the supporting data was insufficient
  - ii. sales were not comparable to your property
  - iii. the written appraisal was incomplete
  - vi. the income and expense statement was incomplete (income producing property)
  - v. the construction cast details were incomplete.
- b. The uniform percentage of value applicable in this assessing unit is \_\_\_\_\_
- (1) The proof of assessment ratio you presented was adequate to support reduction granted.
- (2) The proof of assessment ratio you presented was inadequate because:
- i. insufficient evidence was used in calculating an assessment ratio
  - ii. sufficient evidence was presented by the assessor to refute the residential assessment ratio (RAR) or the state equalization rate
  - iii. the state ratios are inapplicable due to revaluation
  - vi. the ratio that you presented was not the correct residential assessment ratio (RAR)
  - v. the rate that you presented was not the correct state equalization rate.
- c. The physical characteristics and inventory of your property was determined to be:
- (1) correct
- (2) incorrect.

**Assessed valuation** (continued)

The correct inventory should indicate the following: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Exemption**

The taxable assessed value was determined to be \$ \_\_\_\_\_

- (1) Your request for exemption has been granted in the amount of \$ \_\_\_\_\_
- (2) Your request for an exemption was denied because you do not qualify for that exemption.

**Classification**

a. The property class designation was determined to be:

- (1) correct
- (2) incorrect because:
  - i. the class designation should be homestead
  - ii. the class designation should be non-homestead

b. The property class allocation was determined to be:

- (1) correct
- (2) incorrect because:
  - i. the class designated should be allocated homestead in the amount of \$ \_\_\_\_\_
  - ii. and non-homestead in the amount of \$ \_\_\_\_\_

**Dismissal**

Your complaint has been dismissed because of your (or your representative's) willful neglect or refusal to attend this board's hearing or to be examined concerning your complaint or to answer questions relevant to your complaint.

**Additional factors**

Factors in addition to or other than those listed that affected the determination were:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If you are dissatisfied with the determination of the Board of Assessment Review, you may seek judicial review of your assessment pursuant to Real Property Tax Law (RPTL) Article 7.

If you are the owner of one, two, or three family residential structure and reside at such residence, or, if you are the owner of unimproved property which is not of sufficient size as determined by your assessing unit to contain a one, two, or three family residential structure, you may seek small claims assessment review pursuant to RPTL, Article 7, Title 1-A. Petitions for judicial review must be filed within thirty (30) days of the last date allowed by law for the filing of the final assessment roll for your assessing unit, or the published notice of such filing, whichever is later. Petition forms for Small Claims Assessment Review may be obtained from the County Clerk's Office.

**Vote on complaint**

- All concur
- All concur except: (name) \_\_\_\_\_  against  abstain  absent
- (name) \_\_\_\_\_  against  abstain  absent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chairperson, Board of Assessment Review (Signature)