

NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE OFFICE OF REAL PROPERTY TAX SERVICES

NOTICE OF DETERMINATION OF BOARD OF ASSESSMENT REVIEW

(city, town village or county)
Tax map section/block/lot #
Location of property if different than address of Complainant Name and address of Complainant Name and address of Complainant
The tentative assessed value of \$ for this property:
 a. has been reduced to an assessed value of Land \$ Total \$ b. has not been reduced 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:
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 ☐ iv. the income and expense statement was incomplete (income producing property) ☐ v. the construction cost details were incomplete.
b. The uniform percentage of value applicable in this assessing unit is
 (1) The proof of assessment ratio that you presented was adequate to support reduction granted. (2) The proof of assessment ratio that 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 iv. 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 were determined to be:
(1) correct (2) incorrect. cont.

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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: the class designation should be allocated homestead in the amount of \$
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. Where the court finds that a dismissal is warranted, no assessment reduction can be granted.
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 Article 7 of the Real Property Tax Law (RPTL). 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 Title 1-A of Article 7 of the RPTL. 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 except: (name) against abstain absent absent abstain absent abstain absent abstain absent
Date Chairperson, Board of Assessment Review (Signature)