



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

COMPLAINT ON REAL PROPERTY ASSESSMENT

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR \_\_\_\_\_  
(city, town village or county)

PART ONE: GENERAL INFORMATION

*(General information and instructions for completing this form are contained in form RP-524-Ins)*

1. Name and telephone no. of owner(s)

2. Mailing Address of owner(s)

Day no. ( )

Evening no. ( )

Email (optional)

3. Name, address and telephone no. of representative of owner, if representative is filing application.  
(if applicable, complete Part Four on page 4.)

4. Property location

Street Address

Village (if any)

City/Town

County

School District

5. Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot

Type of property: Residence

Farm

Vacant land

Commercial

Industrial

Other

Description:

6. Assessed value appearing on the assessment roll:

Land \$ Total \$

7. Property owner's estimate of market value of property as of valuation date (see instructions)

\$

**PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY**  
(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

1. ☐ Purchase price of property: ..... \$ \_\_\_\_\_  
 a. Date of purchase: \_\_\_\_\_  
 b. Terms \_\_\_\_\_ Cash \_\_\_\_\_ Contract \_\_\_\_\_ Other (explain) \_\_\_\_\_  
 c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): \_\_\_\_\_  
 d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): \_\_\_\_\_
  
2. ☐ Property has been recently offered for sale (attach copy of listing agreement, if any):  
 When and for how long: \_\_\_\_\_  
 How offered: \_\_\_\_\_ Asking price: \$ \_\_\_\_\_
  
3. ☐ Property has been recently appraised (attach copy): When: \_\_\_\_\_ By Whom: \_\_\_\_\_  
 Purpose of appraisal: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_
  
4. ☐ Description of any buildings or improvements located on the property, including year of construction and present condition:  
 \_\_\_\_\_  
 \_\_\_\_\_
  
5. ☐ Buildings have been recently remodeled, constructed or additional improvements made:  
 Cost \$ \_\_\_\_\_  
 Date Started: \_\_\_\_\_ Date Completed: \_\_\_\_\_  
 Complainant should submit construction cost details where available.
  
6. ☐ Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.
  
7. ☐ Additional supporting documentation (check if attached).

**PART THREE: GROUNDS FOR COMPLAINT****A. UNEQUAL ASSESSMENT (Complete items 1-4)**

1. The assessment is unequal for the following reason: (check a or b)
  - a. The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.  
The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
  - b. The complainant believes this property should be assessed at \_\_\_\_\_ % of full value based on one or more of the following (check one or more):
    - a. The latest State equalization rate for the city, town or village in which the property is located is \_\_\_\_\_ %.  
The latest residential assessment ratio established for the city, town or village in which the residential property is located. Enter latest residential assessment ratio only if property is improved by a one, two or three family residence \_\_\_\_\_ %.
    - b. \_\_\_\_\_ %.
    - c. Statement of the assessor or other local official that property has been assessed at \_\_\_\_\_ %.
    - d. Other (explain on attached sheet).
3. Value of property from Part one #7 ..... \$ \_\_\_\_\_
4. Complainant believes the assessment should be reduced to ..... \$ \_\_\_\_\_

**B. EXCESSIVE ASSESSMENT (Check one or more)**

The assessment is excessive for the following reason(s):

1. The assessed value exceeds the full value of the property.
  - a. Assessed value of property ..... \$ \_\_\_\_\_
  - b. Complainant believes that assessment should be reduced to full value of (Part one #7) ..... \$ \_\_\_\_\_
  - c. Attach list of parcels upon which complainant relies for objection, if applicable.
2. The taxable assessed value is excessive because of the denial of all or portion of a partial exemption.
  - a. Specify exemption (e.g., senior citizens, veterans, school tax relief [STAR]) \_\_\_\_\_
  - b. Amount of exemption claimed ..... \$ \_\_\_\_\_
  - c. Amount granted, if any ..... \$ \_\_\_\_\_
  - d. If application for exemption was filed, attach copy of application to this complaint.  
Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
3.
  - a. Transition assessment ..... \$ \_\_\_\_\_
  - b. Transition assessment claimed ..... \$ \_\_\_\_\_

**C. UNLAWFUL ASSESSMENT (Check one or more)**

The assessment is unlawful for the following reason(s):

1. Property is wholly exempt. (Specify exemption (e.g., nonprofit organization))  
Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
2. Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
3. Property cannot be identified from description or tax map number on the assessment roll.
4. Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the Office of Real Property Tax Services. (Attach copy of certificate.)
5. \_\_\_\_\_

**D. MISCLASSIFICATION (Check one)**

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):

1. Class designation on the assessment roll: \_\_\_\_\_
1. Complainant believes class designation should be \_\_\_\_\_
2. The assessed value is improperly allocated between homestead and non-homestead real property.  
Allocation of assessed value on assessment roll  
Homestead ..... \$ .....  
Non-Homestead ..... \$ .....  
Claimed allocation  
Homestead ..... \$ .....  
Non-Homestead ..... \$ .....

## PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, \_\_\_\_\_, as complainant (or officer thereof) hereby designate \_\_\_\_\_ to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of \_\_\_\_\_ for purposes of reviewing the assessment of my real property as it appears on the \_\_\_\_\_ (year) tentative assessment roll of such assessing unit.

Date \_\_\_\_\_

Signature of owner (or officer thereof)

## PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

Date \_\_\_\_\_

Signature of owner (or representative)

## PART SIX: STIPULATION

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the \_\_\_\_\_ (year) assessment roll: Land \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

Complainant or representative

Assessor

Date \_\_\_\_\_

**SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW**

Disposition

- ☐ Unequal assessment                      ☐ Excessive assessment  
☐ Unlawful assessment                   ☐ Misclassification  
☐ Ratification of stipulated assessment ☐ No change in assessment

Reason: \_\_\_\_\_

### Vote on Complaint

- ☐ All concur  
☐ All concur except: \_\_\_\_\_  

Name

☐ against      ☐ abstain      ☐ absent  
 \_\_\_\_\_  

Name

☐ against      ☐ abstain      ☐ absent

**Decision by**

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Board of Assessment Review</u>
Total assessment	\$ _____	\$ _____	\$ _____
Transition assessment (if any) ...	\$ _____	\$ _____	\$ _____
Exempt amount.....	\$ _____	\$ _____	\$ _____
Taxable assessment.....	\$ _____	\$ _____	\$ _____

Class designation and allocation of assessed value (if any):

Homestead .....	\$	\$	\$
Non-homestead .....	\$	\$	\$

Date notification mailed to complainant \_\_\_\_\_

# **YOUR GRIEVANCE FORM MUST BE ACCOMPANIED WITH THE FOLLOWING:**

## **For Residential Properties:**

1. An appraisal report prepared by a NY State Certified Appraiser

OR

2. A detailed list of comparable houses that sold and listed for sale in your neighborhood (at least 3 comparable houses).
3. Photographs of the front and rear of dwelling and photographs of the kitchen and master bathroom.
4. Port Jefferson Village Residential Property Inventory form complete.

## **For Commercial/Income Properties:**

1. Photographs of front and rear of property.
2. Detailed description of the building including the square foot area.
3. Existing income and operating statements.
4. Copies of all leases applicable to property.
5. Rent roll of tenants and space dimensions.

## Port Jefferson Village Residential Property Inventory

Owner's Name: \_\_\_\_\_

Address: \_\_\_\_\_

Tax Map #: \_\_\_\_\_

Year Build: \_\_\_\_\_

Style: \_\_\_\_\_

Total Sq. Ft. of Dwelling: \_\_\_\_\_

Appearance (Quality): \_\_\_\_\_

No. of Rooms: \_\_\_\_\_

No. of Bedrooms: \_\_\_\_\_

No. of Baths: \_\_\_\_\_

Air Conditioning (Central/Windows): \_\_\_\_\_

Basement (None/Full/Partial): \_\_\_\_\_

Attic (Partial/Full): \_\_\_\_\_

Beach Rights: \_\_\_\_\_

Decks (Location): \_\_\_\_\_

Garage (Attached/Detached) & Size: \_\_\_\_\_

Fireplace(s): \_\_\_\_\_

In-ground Sprinkler: \_\_\_\_\_

Lot Size (Sq. Ft.): \_\_\_\_\_

Lot Size (Acres): \_\_\_\_\_

**Pool (in-ground/above ground):** \_\_\_\_\_

**Porch (covered/screened/enclosed):** \_\_\_\_\_

**Waterfront:** \_\_\_\_\_

**Waterview:** \_\_\_\_\_

**Type of Rooms on each floor (itemize):** \_\_\_\_\_

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**Department of  
Taxation and Finance**

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## **Completing the grievance form**

You can complete Form RP-524 *Complaint on Real Property Assessment* yourself or your representative or attorney can complete it for you.

### **Part One - General information**

Lines 1 through 4 are self-explanatory

Line 5 - You can find your property identification information on your property tax bill or the assessment roll.

Line 6 - You'll find your land assessment and total assessment on the assessment roll or a notice from your assessor's office. Note that you can't grieve the land assessment - you can only grieve the total assessment.

Line 7 - Determine the market value of your property based on sources of information suggested on RP-524, Part II. Remember that your estimate of the market value of your property should be based on your property's value as of the Valuation Date, which is July 1 of the prior year in most municipalities. You should be careful when determining how much of an assessment reduction to request because you may be precluded from obtaining a greater reduction than the amount you request, even if circumstances should show that a larger reduction is warranted.

### **Part Two - Value of property**

In order to qualify for a reduced assessment, you will need to prove to the satisfaction of the BAR that your property is currently over-assessed. This section gives you the opportunity to provide information that supports a lower assessment.

For homeowners and owners of most residential properties, the best way to support your case is by providing sales of comparable properties where the sales prices are lower than the assessor's estimated market value of your property. See how to estimate the market value of your home.

### **Part Three - Grounds for complaint**

In this section, you will make your case for reduced assessment by demonstrating that your property is assessed either:



- at a higher level of assessment than the rest of the community (Unequal - Option A)
- higher than the actual market value of your property (Excessive - Option B1)
- too high because an exemption has been improperly denied (Excessive - Option B2)
- too high because a transition assessment was inaccurately calculated (Excessive - Option B3)
- in a way that is contrary to the law (Unlawful - Option C)
- in the wrong class in a community that uses homestead and non-homestead tax rates (Misclassification - Option D)

Details of each option are below:

#### A. Unequal Assessment

You can claim unequal assessment if assessments in your city, town or village are not at 100% of market value and your property is assessed at a higher percentage of value than the average of all other properties or all other residential properties on the same assessment roll.

To demonstrate that your property is unequally assessed, first determine an estimate of the market value of your property as described above. Then determine the average level of assessment (also known as the *uniform percentage of value*) at which all other properties are assessed on the same assessment roll. To establish the level of assessment of your municipality, the following figures will be helpful:

- equalization rate
- residential assessment ratio for the city, town or village
- uniform percentage of value listed on the assessment roll

Of those three options, the one that is the lowest will generally be of the greatest value in determining the over-assessment of your property

In addition or alternatively, you may wish to generate your own estimate of your communities level of assessment for either all property or just residential property using either

- Market values and assessments of a sample of other properties on the same assessment roll
- Purchase price and assessment of other properties that have recently sold

**Unequal assessment based on the equalization rate** - Once you establish the value of your property and the level of assessment at which other properties are assessed, you can apply the level of assessment to your property and compare the result to your assessment. If the result is lower than your assessment, you can request that your assessment be reduced to that lower amount. For example:

- If you prove the market value of your property is \$200,000, an assessment of \$150,000 would show that your property is assessed at 75% of market value. If you prove that all other property on average is assessed at 50%, you could claim a reduction of your assessment to \$100,000.

**Unequal assessment based on the residential assessment ratio** - If you own a one, two or three family residential real property, you also have the option of proving that the your property is assessed at higher level of assessment than the level of assessment applied to other residential properties on the same assessment roll.

Once you determine the level of assessment of other residential properties you can apply this level to the value of your property. If the result is lower than your assessment, you can request that your assessment be reduced to that lower amount. For example:

- If you prove the value of your property is \$200,000, an assessment of \$100,000 would show that your property is assessed at 50% of market value. If you prove that all other residential property is assessed on the average at 25%, you may claim a reduction of your assessment to \$50,000.

#### **B. Excessive Assessment**

1. If your municipality is assessing at 100% of market value and you believe your assessed value is greater than the full market value of the property
2. If you were denied a property tax exemption, or if you believe the exemption was calculated incorrectly. If you filed an exemption application with the assessor, include a copy of the application with your complaint. If you do not have a copy, you should request that the assessor submit it to the BAR.
3. Cities, towns and villages that use homestead/non-homestead tax rates can adopt a system of *transition assessments*. The transition assessments phase in over five years all increases and decreases in assessed valuations resulting from a revaluation. If your city, town or village has adopted transition assessments and you believe that the transition assessment for your property has been improperly calculated, you can claim an excessive assessment.
4. should be wholly exempt from property taxes because of its status as a certain type of organization or agency (e.g., churches, colleges, etc.) and you submitted an application for such an exemption
5. is located totally outside the boundaries of the city, town, village, school district or special district indicated on the assessment roll
6. was assessed by someone other than the assessor or your assessment was entered or changed after the tentative assessment roll was filed
7. cannot be located from the description on the assessment roll
8. is special franchise property (utility property in the public right-of-way) and the assessment exceeds the final assessment as determined by the Department of Taxation and Finance

There are three cases where excessive assessment is the correct option to use:

- One, two, or three family residential parcels
- Residential condominiums
- Mixed use parcels (i.e., used in part for residential purposes and in part for non-residential purposes), if the primary use is residential
- Mobile homes and trailers, only if they are owner-occupied and separately assessed
- All vacant land parcels, not exceeding ten acres, which are located in an assessing unit which has a zoning law or ordinance in effect, provided that such parcels are located in a zone that does not allow a residential use other than for one, two or three family dwelling residential real property
- Farm dwellings
- All land used in agricultural production that is eligible for an agricultural assessment and the owner has filed an annual application for an agricultural assessment (Section 305 or 306 of the Agriculture and Market Law)
- All farm buildings and structures as defined in Section 483(3) of the Real Property Tax Law

#### **C. Unlawful Assessment**

Unlawful Assessment is the option to choose if you believe your property is assessed in a way contrary to the law such that your property:

#### **D. Misclassification**

If your municipality uses homestead and non-homestead tax rates, and you believe your property is assessed in the wrong class (either entirely or partially), misclassification is the option to use.

The homestead class includes:

The non-homestead class includes all other real property (e.g., commercial, industrial, special franchise and utility property, and some vacant land.)

There are cases where part of a property can be classified homestead and part classified non-homestead. For example, in the case of a 100 acre parcel, an assessor may classify the residence and surrounding 10 acres as residential while the rest is classified as non-homestead.

#### **Part four - Designation of representative**

If you designated someone to represent you before the BAR, then list your name, your representative's name, sign and date.

#### **Part five - Certification**

You or your representative must sign and date this section.

**Part six - Stipulation**

Only complete this section if you and the assessor agreed to a reduced assessment. In these cases, the BAR is expected to ratify the stipulation. If you agree to a stipulation and it is approved by the BAR, you will no longer have the right to judicial review.

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*Updated: March 12, 2014*