

Town of Athens
2 First Street
Athens, New York 12015
(518) 945 -- 1044 ext 5
(518) 945 -- 2176 Fax
www.townofathensny.com

Office of the Assessor

GRIEVANCE DAY

Dear Property Owner:

An application (RP-524) "Complaint on Real Property Assessment for 2023" is **REQUIRED**, for each parcel. Please download forms and Sample worksheets to assist you in filing. These forms are available on the Town's website or in the Town clerk and Assessor Office. This form should be returned to the Assessor's office **no later than May 23, 2023, 3:00 pm**. The Town of Athens Board of Assessment Review convenes on the 4th Tuesday in May (May 23, 2023). We are requesting you to contact the Assessor's office to schedule an appointment. If you do not schedule an appointment in advance, **walk-ins** are welcome, but you must wait until the first available appointment to be heard. Please be aware Grievance Day is scheduled from 9:00am until 8:00pm with two (2) 1 hour breaks. Each appointment will be no longer than 10 minutes. Hearings will be held at the Town Clerk's office.

Board of Assessment Review members are appointed by the Town Board, attend training, and reside in the Town/Village of Athens. The current Board of Assessment Review (BAR) members are: Frances McCusker, Chairperson, Anthony Cimmino and Jeff Strockbine are BAR members. Gail Stacey is the BAR secretary.

If you have any questions or concerns, please do not hesitate to contact the office.

Sincerely,

Dawn DeRose
Assessor

**ALL RP-524 AND DOUMENTATION MUST BE FILED ON
OR BEFORE MAY 23, 2023**

Comparable Worksheet For Grlevances

Attributes	Subject	Comp 1	Comp 2	Comp 3
	SBL	SBL	SBL	SBL
Assessed Land Value				
Assessed Total Value				
Style				
Year Built				
Square Feet				
Condition				
No.of Bedrooms				
No. of Bathrooms				
Garage				
Improvements				
Location St Scenic Views				
Lot slze				
Basement/ Crawl				
Additional Notes:				



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

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 2023

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR Town of Athens
(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. Statement of the assessor or other local official that property has been assessed at _____ %.
 - c. 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.
3. Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
 - 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))
2. Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
3. Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
4. Property cannot be identified from description or tax map number on the assessment roll.
5. 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.)

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):

- _____ 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 | 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
- Unlawful assessment
- Ratification of stipulated assessment
- Excessive assessment
- Misclassification
- No change in assessment

Reason: _____

Vote on Complaint

- All concur
- All concur except: _____ against abstain absent
Name
- _____ against abstain absent
Name

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Decision by 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 _____