

# **INSTRUCTIONS FOR COMPLETING GRIEVANCE COMPLAINT**

## ***PART ONE: GENERAL INFORMATION***

- 1) NAME AND TELEPHONE NUMBER OF PROPERTY OWNER(S)
- 2) MAILING ADDRESS OF PROPERTY OWNER(S)
- 3) NAME, ADDRESS AND TELEPHONE OF PROPERTY OWNER, IF APPLICABLE
- 4) PROPERTY LOCATION- Street Address, Town, Village (if any) and School District
- 5) PROPERTY IDENTIFICATION- Tax Map Number (district-section-block-lot)  
Type of Property and Description
- 6) ASSESSED VALUE – Information appears on the Assessment Roll, unless you have received a 2018 Notice of Assessment Change.
- 7) PROPERTY OWNERS ESTIMATE OF FULL MARKET VALUE AS OF JULY 1, 2017

## ***PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY***

- 1.) PURCHASE PRICE OF PROPERTY, (IF APPLICABLE).
  - a.) Date of Purchase
  - b.) Terms of Purchase (ex. Cash, Mortgage or Other)
  - c.) Was there a Relationship between seller and purchaser (family, partner, etc.)
  - d.) Any Personal Property include in the Purchase Price (furniture, etc.)
- 2.) HAS PROPERTY BEEN RECENTLY OFFERED FOR SALE.  
If so, please provide copy of the Listing Agreement
  - a.) When offered for sale.
  - b.) Asking Price of Property.
- 3.) HAS PROPERTY BEEN RECENTLY APPRAISED.  
If so, please provide copy of the appraisal
  - a.) Date and Name of Individual that prepared Appraisal.
  - b.) Purpose of Appraisal.
  - c.) Appraised Value of Property.
- 4.) DESCRIPTION OF ANY BUILDINGS OR IMPROVEMENTS LOCATED ON THE PROPERTY, INCLUDING YEAR AND PRESENT CONDITION.
- 5.) BUILDINGS THAT HAVE BEEN REMODELED, CONSTRUCTED OR ADDITIONAL IMPROVEMENTS MADE, (IF APPLICABLE).
- 6.) IS PROPERTY INCOME PRODUCING, LEASED OR RENTED.
- 7.) ADDITION OF SUPPORTING DOCUMENTATION, CHECK IF ATTACHED.

## ***PART THREE: GROUNDS FOR COMPLAINT***

### **A. UNEQUAL ASSESSMENT**

- 1.) THE ASSESSMENT IS UNEQUAL FOR THE FOLLOWING REASON:
  - a.) The Assessed Value is at a higher percentage of value than the Assessed Value of other real property on the assessment roll.
  - b.) The Assessed Value of real property improved by a one, two or three family residence is at a higher percentage of full market value the other residential property on the assessment roll.  
The complainant believes this property should be assessed at \_\_\_\_ % of full value based on one or more of the following:
- 2.) CHECK ONE OR MORE:
  - a.) The latest NYS Equalization rate for the Town of Brookhaven is .90%.
  - b.) The latest Residential Assessment Ratio for one, two or three family residential property in the Town of Brookhaven is .86%.

OVER

- 3.) Full Market Value of Property from Part One #7
- 4.) Complainant believes the assessed value should be reduced to (fill in request).

**RESIDENTIAL PROPERTY EXAMPLE:**

The current Residential Assessment Ratio (RAR) is .86%  
 To obtain the market value of your home, as determined by the Assessor, divide your assessed value by .0086.

*Example: Assessed value is 2750  
 RAR is .0086*

$$.0086 \overline{) 319,767} = \$319,767 \text{ Assessor's estimate of Full Market Value}$$

**B. EXCESSIVE ASSESSMENT**

The Assessment is excessive for the following reasons:

- 1.) The Assessed Value exceeds the full market value of the property.
  - a.) Note the assessed value of the property.
  - b.) Complainant believes the assessed value should be reduced to the full market value as listed in Part One #7.
- 2.) The Taxable Assessed Value is excessive because of a denial in all or part of a real property tax exemption.
  - a.) Specify the type of exemption, (ex. Senior Citizen, Veterans, STAR, etc.).
  - b.) Amount of exemption claimed.
  - c.) Amount granted, if any.
  - d.) If Application for exemption was filed, attached copy of to the Complaint.

**C. UNLAWFUL ASSESSMENT**

**D. MISCLASSIFICATION**

Used very infrequently by Complainant as grounds for Complaint

**PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT**

This part is for the complainant to designate an agent to representative them in the proceedings before the Board of Assessment Review of the Town of Brookhaven. This section must be signed by the property owner.

**PART FIVE: CERTIFICATION**

This part is for the complainant or their designated representative to certify that all statements in this application are true and correct to the best of your or your representative's knowledge.