



NYS BOARD OF REAL PROPERTY SERVICES
COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20 09

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR Town of Cuba
(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)
Shaner Family Partners LLC
Day No. ()
Evening No. ()
E-mail address (optional)
2. Mailing address of owner(s)
Shaner Family Partners LLC
1965 Waddle Road
State College, PA 16803

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

4. Location of property
Street address 236 West Shore Road Village (if any)
City/Town Cuba County Allegany
School District Cuba Rushford

5. Property identification (see tax bill or assessment roll)
Tax map number or section/block/lot 144.22-1-236
Type of property: [X] Residence [] Farm [] Vacant Land
[] Commercial [] Industrial [] Other
Description:

6. Assessed value appearing on the roll Land \$ 0 Total \$ 222,000

7. Property owner's estimate of market value of property as of valuation date (see instructions) \$ 134,132

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: _____
 Complaint 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.
 - 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 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.
- 2. 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 _____%.
 - b. 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 _____%.
 - 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 \$ 222,000
 - b. Complainant believes that assessment should be reduced to full value of (Part one #7) \$ 134,132
 - 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 State Board of Real Property Services. (Attach copy of State Board 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.

<u>Allocation of assessed value on assessment roll</u>	<u>Claimed allocation</u>
— 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

Decision by Board of Assessment Review

	<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 _____

Property Sort By Descending Building Square Footage Report

Saturday, March 21, 2009

Purpose: Enable like square footage property matching

Tax Map ID	Street Address	Building Description	Sq Feet	2008			2009			Estimated		
				Land	Building	Total	Land	Building	Total	Land	Building	Total
144.22-1-354	354 Cuba	Single Family Residence	2,168	0	112,500	112,500	0	201,000	201,000	0	123,432	123,432
179.7-3-51	33 Chapel	Three Family Residence	2,164	3,200	43,800	47,000	8,800	53,000	61,800	7,000	118,888	125,888
166.19-3-19	57 Spring	Single Family Residence	2,162	7,800	51,800	59,600	17,600	60,500	78,100	9,860	121,453	131,313
179.7-4-48	6 Stevens	Single Family Residence	2,160	4,200	65,800	70,000	10,800	74,700	85,500	7,600	120,084	127,684
179.7-3-42	5 Chapel	Two Family Residence	2,157	3,300	53,700	57,000	9,100	52,900	62,000	7,060	115,046	122,106
166.-1-43.2	5369 Hammond	Single Family Residence	2,156	4,000	39,900	43,900	8,500	35,500	44,000	10,000	120,048	130,048
179.15-1-33	4699 Rt 305	Single Family Residence	2,152	3,700	59,300	63,000	7,800	77,700	85,500	9,580	141,694	151,274
193.-1-11.2	8556 Stout	Rural Residence	2,148	11,700	94,900	106,600	25,700	105,300	131,000	19,365	129,364	148,729
144.22-1-100	100 Cuba	Single Family Residence	2,142	0	114,900	114,900	0	208,000	208,000	0	122,246	122,246
179.11-1-15	4743 Rt 305	Single Family Residence	2,142	2,800	68,400	71,200	6,800	78,200	85,000	8,500	120,378	128,878
144.22-1-283	283 Cuba	Single Family Residence	2,136	0	122,250	122,250	0	244,600	244,600	0	128,036	128,036
179.19-1-10	9321 Beebe Hill	Single Family Residence	2,130	3,200	72,000	75,200	7,200	87,800	95,000	8,980	116,490	125,470
179.7-4-16	36 Champlain	Single Family Residence	2,128	6,900	61,100	68,000	15,700	67,300	83,000	9,300	119,504	128,804
192.-1-2.1	9940 Shaffer	Rural Residential & Ag	2,128	27,500	28,500	56,000	47,900	34,600	82,500	41,820	112,784	154,604
166.19-2-11	14 Union	Single Family Residence	2,124	7,200	47,800	55,000	16,300	52,800	69,100	9,520	120,936	130,456
144.22-1-236	236 Cuba	Single Family Residence	2,124	0	94,500	94,500	0	222,000	222,000	0	134,132	134,132
153.-1-25.1	9444 Trenkle	Single Family Residence	2,124	7,100	54,600	61,700	16,700	67,100	83,800	14,840	126,960	141,800
166.19-1-44	43 Maple	Single Family Residence	2,116	2,600	43,290	45,890	7,600	54,900	62,500	5,600	118,300	123,900
179.7-4-42	28 Stevens	Two Family Residence	2,116	3,200	38,300	41,500	8,800	41,700	50,500	7,000	119,308	126,308
144.22-1-46	46 Cuba	Single Family Residence	2,116	0	97,500	97,500	0	208,000	208,000	0	123,116	123,116
193.-1-16.2	Farnsworth	Single Family Residence	2,112	6,300	81,800	88,100	15,100	116,900	132,000	13,810	124,800	138,610
153.-1-70	5618 Smith	Single Family Residence	2,110	1,600	57,400	59,000	3,600	68,400	72,000	7,000	117,815	124,815