



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) Mary Piccioli
2. Mailing address of owner(s) Mary Piccioli
17 St. Mary's Dr
Allegany, NY 14706

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 281 Cuba 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 144.22-1-281
Type of property: [X] Residence [ ] Farm [ ] Vacant Land
[ ] Commercial [ ] Industrial [ ] Other
Description:

6. Assessed value appearing on the roll Land \$ 0 Total \$ 176,500

7. Property owner's estimate of market value of property as of valuation date (see instructions) \$ 84,366

**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.
  - 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 ..... \$ 176,500
  - b. Complainant believes that assessment should be reduced to full value of (Part one #7)..... \$ 84,366
  - 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: \_\_\_\_\_  
Name
- against     abstain     absent
- \_\_\_\_\_ Name     against     abstain     absent

**Decision by**

**Board of Assessment Review**

	<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 .....	\$ _____	\$ _____	\$ _____

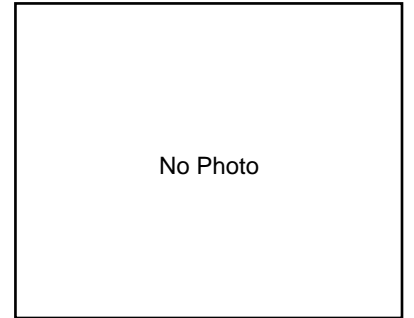
Date notification mailed to complainant \_\_\_\_\_

Tax Map ID: 144.22-1-281  
 SWIS: 024889  
 Property Address: 281 Cuba  
 Neighborhood Code: 50  
 Owner: Piccioli, Mary

	2008	2009	Estimated
Land:	0	0	0
Building:	75,900	176,500	84,366
Total:	75,900	176,500	84,366
FMV:	97,300	176,500	84,366

Estimated Land Value	Primary	Secdry	Resid	Pasture	Tillable	Wood	Waste	Waterfnt	WetInd	Leased	Undev	Total
Assessor Acres:										0.00		0.00
Probable Acres:		0.00						0.00		0.00	0.00	0.00
Estimated Land Value:	0	0	0	0	0	0	0	0	0	0	0	0

Primary Buildings					
Seq	Property Class	Building Style		Square Feet	
1	260	Seasonal Residence	09	Cottage	1,362
<b>Total Square Feet:</b>					1,362
<b>Estimated Building Value @ \$53/SF:</b>					72,186



Property Improvements										
Seq	Type & Description		Quality		Grade		Year	Square Feet	Rate	Estimated
1	AP7	Wall Break Stone	2	Fair	D	Economy	1935	528	5.00	2,640
2	DK1	Stake Dock	3	Normal	D	Economy	1935	128	15.00	1,920
3	RP2	Covered Porch	3	Normal	C	Average	1935	120	3.50	420
4	RG4	1.0 Story Detached Garage	3	Normal	C	Average	1988	720	10.00	7,200
<b>Estimated Improvements Value:</b>										12,180

The assessment of the structure is invalid because it does not take into consideration the valuation of this property's residential structure and/or property improvements when compared to similar residential structures and/or property improvements of like or near square footage throughout the town of Cuba.

Portville Land Rate Tables used instead of Cuba Land Rate Tables if this property is on deeded land. The Cuba Land Rate Tables do not align to the NYS ORPS RAR or NYS Ag & Markets data. The Portville Land Rate Tables are the ones that were approved by ORPS in 2007 and still in place today. Given that Portville is adjacent to Cuba, Cuba should be using the same land rate tables for its land assessment. These tables do not apply to NYS Leased Land where no assessment can be made on the land.

<b>Town of Portville</b>			
<i>Neighborhood Code: 74080 - Village of Portville</i>			
<i>Land Type: 01 - Primary</i>			
Upper Size	Per Acre Rate	Incremental Value	Upper Size Value
0.25	28,000.00	7,000.00	7,000.00
0.50	6,000.00	1,500.00	8,500.00
0.75	4,000.00	1,000.00	9,500.00
1.00	2,000.00	500.00	10,000.00
5.00	9,000.00	36,000.00	46,000.00
<i>Land Type: 02 - Secondary</i>			
Upper Size	Per Site Rate	Incremental Value	Upper Size Value
Per Site	6,000.00	6,000.00	6,000.00
<i>Land Type: 03 - Undeveloped</i>			
Upper Size	Per Acre Rate	Incremental Value	Upper Size Value
5.00	3,000.00	15,000.00	15,000.00
10.00	1,500.00	7,500.00	22,500.00
50.00	1,000.00	40,000.00	62,500.00
<i>Land Type: 04 - Residual</i>			
Upper Size	Per Acre Rate	Incremental Value	Upper Size Value
5.00	2,500.00	12,500.00	12,500.00
10.00	1,800.00	9,000.00	21,500.00
50.00	800.00	32,000.00	53,500.00
<i>Land Type: 05 - Tillable (Soil Type P)</i>			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	450.00	450.00	450.00
<i>Land Type: 06 - Pasture (Soil Type P)</i>			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	450.00	450.00	450.00
<i>Land Type: 07 - Woodland (Soil Type P)</i>			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	400.00	400.00	400.00
<i>Land Type: 08 - Wasteland</i>			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	200.00	200.00	200.00
<i>Land Type: 12 - Rear</i>			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	200.00	200.00	200.00

<b>Town of Portville</b>			
<i>Neighborhood Code: 74050 - Outside of Village of Portville</i>			
<i>Land Type: 01 - Primary</i>			
Upper Size	Per Acre Rate	Incremental Value	Upper Size Value
0.25	28,000.00	7,000.00	7,000.00
0.50	6,000.00	1,500.00	8,500.00
0.75	4,000.00	1,000.00	9,500.00
1.00	2,000.00	500.00	10,000.00
25.00	1,800.00	43,200.00	53,200.00
<i>Land Type: 02 - Secondary</i>			
Upper Size	Per Acre Rate	Incremental Value	Upper Size Value
0.25	28,000.00	7,000.00	7,000.00
0.50	6,000.00	1,500.00	8,500.00
0.75	4,000.00	1,000.00	9,500.00
1.00	2,000.00	500.00	10,000.00
25.00	1,800.00	43,200.00	53,200.00
<i>Land Type: 04 - Residual</i>			
Upper Size	Per Acre Rate	Incremental Value	Upper Size Value
1.00	1,200.00	1,200.00	1,200.00
5.00	900.00	3,600.00	4,800.00
50.00	400.00	18,000.00	22,800.00
500.00	350.00	157,500.00	180,300.00
<i>Land Type: 05 - Tillable (Soil Type P)</i>			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	450.00	450.00	450.00
<i>Land Type: 06 - Pasture (Soil Type P)</i>			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	450.00	450.00	450.00
<i>Land Type: 07 - Woodland (Soil Type P)</i>			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	400.00	400.00	400.00
<i>Land Type: 08 - Wasteland</i>			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	250.00	250.00	250.00
<i>Land Type: 10 - Waterfront</i>			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
0.25	6,800.00	1,700.00	1,700.00
0.50	1,000.00	250.00	1,950.00
1.00	500.00	250.00	2,200.00
5.00	100.00	400.00	2,600.00
<i>Land Type: 12 - Rear</i>			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	200.00	200.00	200.00
<i>Land Type: 14 - Wetland</i>			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	150.00	150.00	150.00

**Instructions:**

1. Print off a copy of your RP-524 package.
2. If you are on NYS Leased Land, you will not need to include the land rate table page with your package.
3. Go to [cuba-newyork.com](http://cuba-newyork.com), select the green marble icon labeled "Square Footage Comparison". Find the 5 properties before yours and 5 properties after yours. Print those 1 or 2 pages, draw a red rectangle around the 11 properties, highlight your property with a yellow marker. Attach as the last page of the package.
4. Make 3 copies of your package.
5. Sign and date Section Five "Certification" on page 4 of each copy.
6. By May 15th, mail one signed copy via USPS with "Delivery Confirmation" to:

**Board of Assessment Review  
Town of Cuba  
PO Box 41  
5 Bull Street  
Cuba, NY 14727**

7. By May 15th, mail one signed copy via USPS to:

**Assessor  
Town of Cuba  
PO Box 41  
5 Bull Street  
Cuba, NY 14727**

8. Keep one signed copy for your records with the Delivery Confirmation Receipt attached.
9. Don't sweat the small stuff if you see an error. If it does change the value by at least \$2,000, it won't have that big a hit on your taxes. This is especially true of improvements because the value you see there is computed by [cuba-newyork.com](http://cuba-newyork.com). The assessors don't know what the value really is (or at least that's what they say). But if you see a major error, please send a message via the "Contact Us" at [cuba-newyork.com](http://cuba-newyork.com). We will try and fix it for you as quickly as possible so you can do your filing.