

2015 BOARD OF ASSESSMENT REVIEW Essex, New York 12936

Organizational Meeting

The organizational meeting was called to order at 2:00 pm on May 26, 2015.

The BAR elected Jay White Chair and Colleen Van Hoven Secretary. Alicia Kelly is the third member of the BAR.

The BAR set up the required second meeting, to be set up at least 15 days after the filing of the final assessment roll, on August 4, 2015 at 2:00 pm in the Town Hall.

Grievance Hearing

The hearing proceedings were now recorded. Chair Jay White swore in assessors Dianne Lansing, David Sayre and Patricia Gardner.

Gert Thorn

Mr. Thorn filed a grievance that his home, tax map number 49.7-4-4.000, was over-assessed based on his calculations of livable floor space. He had met with the assessors and David Sayre had agreed to drop the assessment from \$150,600 to \$144,673 as he reassessed the second floor as $\frac{1}{2}$ story where it had been previously assessed at $\frac{3}{4}$ story. Mr. Thorn stated the home should be considered a seasonal camp and Mrs. Gardner said it had been assessed as such.

Mr. Thorn pointed out that the property consists of three parcels; the one acre parcel on which his home is situated, the 5 acre parcel next to his, and the parcel along Lake Shore Road resulting from a subdivision. He pointed out that if his assessment was dropped to \$144,673, he would have to sell the remaining two parcels each for \$70,000 to make himself whole for the purchase price of \$285,000 and he didn't think that feasible.

A motion was made by Colleen Van Hoven, seconded by Alicia Kelly, to accept the recommendation of the assessors to reduce the assessment to \$144,763 on tax map number 49.7-4-4.000. Motion passed unanimously.

Thomas Stransky

The meeting was adjourned at 2:27 so Mr. Stransky could meet with the assessors to review his grievance. He met with David Sayre and the assessment was deemed appropriate and no action by the BAR was necessary.

The meeting was reopened at 2:50 and the proceedings recorded.

The Eddy Foundation

The assessors reported that an error was made due to the fact they had misplaced the Eddy Foundation papers. Five Eddy Foundation properties were reclassified from 480A to tax exempt status:

Tax map number 48.4-1-5.000	tax exempt value \$53,900
Tax map number 48.4-1-20.110	tax exempt value \$242,800
Tax map number 48.2-1-21.000	tax exempt value \$27,500
Tax map number 48.2-1-5.000	tax exempt value \$45,000
Tax map number 48.2-1-18.000	tax exempt value \$127,700

A motion was made by Colleen Van Hoven, seconded by Alicia Kelly, to accept the recommendations of the assessors regarding the above named properties of the Eddy Foundation. Motion passed.

Gregory LaDuke representing Walker Allen Arnold, Lawson Allen Albright, Samantha Allen Adams

Mr. LaDuke, an attorney from Lake Placid, was sworn in by Chairman White. The meeting was adjourned at 2:57 to allow Mr. LaDuke to meet with the assessors to discuss the owners' grievance regarding tax map number 49.11-1-53.000.

The meeting was reconvened at 3:37. The assessors agreed to lower the assessment to \$611,400 (the land value remained the same at \$163,800). Mr. LaDuke reported that Lawson Allen agreed by phone to the reassessed value.

A motion was made by Colleen Van Hoven, seconded by Alicia Kelly, to accept the stipulation regarding tax map number 49.11-1-53.000. Motion passed.

Stipulations

Bethany and Richard Teitelbaum. A motion was made by Colleen Van Hoven, seconded by Alicia Kelly, to ratify the stipulation regarding tax map number 49.3-2-13.100 reducing the 2015 assessment to a total of \$483,300. Motion passed.

lonel Klipper. A motion was made by Colleen Van Hoven, seconded by Alicia Kelly, to ratify the stipulation regarding tax map number 40.73-8-3.00 reducing the 2015 assessment to a total of \$85,200. Motion passed.

Stephen Fletcher. A motion was made by Colleen Van Hoven, seconded by Alicia Kelly, to ratify the stipulation regarding tax map number 40.3-2-2.212 reducing the 2015 assessment to a total of \$416,500. Motion passed.

Evening Session of the Grievance Hearing

The meeting was called to order at 7:08

Emily Phillips

Chairman White swore in Emily Phillips and her husband, Steve Phillips. Mrs. Phillips maintained her property, Tax map number 40.73-4-13.00, was over assessed because it was uninhabitable as it had no utilities and required extensive renovation. Chairman White adjourned the meeting at 7:12 to allow the Phillipps to meet with the assessors.

The tentative assessment assessed the property at \$45,500 for the land and \$69,300 for the total.

The meeting reconvened at 7:37. The assessors returned with a stipulation, lowering the total assessment to \$51,200 by degrading the condition of the house to poor. The land value remained the same.

A motion was made by Colleen Van Hoven, seconded by Alicia Kelly, to ratify the stipulation regarding tax map number 40.73-4-13.00 reducing the 2015 assessment to a total of \$51,200. Motion passed.

Dillon Klepetar

Mr. Klepetar appeared at the end of the evening session without a completed grievance form and no documentation for his request that his assessment, on tax map number 40.4-1-22.000, be reduced to the level of the 2014 assessment. David Sayre, assessor, explained the increase was due to a recalculation of his woodlands from remote to accessible. After considerable discussion, Mr. Sayre agreed to lower the value of the woodlands as they had been logged. He came in with a stipulation lowering the total assessment from \$241,700 to \$219,300.

Mr. Klepetar did not agree with the stipulation but understood that without proper documentation the BAR would not be able to change his assessment. His options to further his grievance were explained. It was suggested that he accept the stipulation for 2015 and return next year with the documentation necessary to support his claim of being over assessed.

A motion was made by Colleen Van Hoven, seconded by Alicia Kelly, to ratify the stipulation regarding tax map number 40.4-1-22.000 reducing the 2015 assessment to \$219,300. Motion passed.

The 2015 Board of Assessment Review Grievance Day was adjourned at 10:09.

Respectfully submitted,
Colleen Van Hoven
Secretary