



NYS BOARD OF REAL PROPERTY SERVICES

WEOSST0098.1400010001

RP-524 (10/02)

345

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 2015

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR THE TOWN OF OSSINING (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)

TRUMP NATIONAL GOLF CLUB, LLC

2. Mailing Address of owner(s)

TOWN OF OSSINING

Day no. ()

JUN 16 2015

Evening no. ()

ASSESSORS OFFICE

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

Jeffrey S. Rodner, Esq. c/o Gellert & Rodner

One North Lexington Avenue, 11th Floor White Plains, NY 10601 914-644-8900

4. Property location

100 SHADOW TREE LANE

Briarcliff Manor

Street Address

Village (if any)

Ossining

Westchester

City/Town

County

Briarcliff Manor Union Free School District

School District

5. Property identification (see tax bill or assessment roll)

553

Tax map number or section/block/lot Tax Map # 98.14/1/1 Sec. 4.19 Block 12 Lot 8.8

Type of property: Residence _____ Farm _____ Vacant land _____

Commercial X Industrial _____ Other _____

Description: _____

Assessed value appearing on the assessment roll:

6. Land \$ _____ Total \$ \$808,000

7. Property owner's estimate of current full market value of property (see Part Two on page 2) \$ 1,357,983

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).

*If no information is attached, information will be supplied at a hearing if so requested by the Board of Assessment Review.

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 5.50 % 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 5.95 %.
 - 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 5.65 %.
 - 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..... \$ 1,357,983
- 4. Complainant believes the assessment should be reduced to \$ 80,800

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 \$ 808,000
 - b. Complainant believes that assessment should be reduced to full value of (Part one #7) \$ 1,357,983
 - 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.)
- 6. see attached addendum

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, SEE ATTACHED AUTHORIZATION, 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 SEE ATTACHED AUTHORIZATION
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.

June 15, 2015
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 | |
| <input type="checkbox"/> Unequal assessment | | <input type="checkbox"/> Excessive assessment | |
| <input type="checkbox"/> Unlawful assessment | | <input type="checkbox"/> Misclassification | |
| <input type="checkbox"/> Ratification of stipulated assessment | <input type="checkbox"/> No change in assessment | | |

Reason: _____

Vote on Complaint

- | | | | | |
|---|-------|----------------------------------|----------------------------------|---------------------------------|
| <input type="checkbox"/> All concur | | <input type="checkbox"/> against | <input type="checkbox"/> abstain | <input type="checkbox"/> absent |
| <input type="checkbox"/> All concur except: | _____ | <input type="checkbox"/> against | <input type="checkbox"/> abstain | <input type="checkbox"/> absent |
| | Name | | | |
| | _____ | <input type="checkbox"/> against | <input type="checkbox"/> abstain | <input type="checkbox"/> absent |
| | Name | | | |

Decision by

	<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 _____

Addendum to page 3, Section C (Unlawful Assessment):

- A. Assessment roll is unlawful as it is not established at a uniform percentage of value as required by law.
- B. Real Property Tax Law of the State of New York requires only that "the complainant file a statement, under oath, specifying the respect in which the assessment complained of is illegal, erroneous or unequal, which statement must be made by a person whose property is assessed, or by some person authorized to make such statement who has knowledge of the facts stated therein". Therefore, the complainant herein complains that this assessment is erroneous, unequal, illegal by reason of inequality and over-valuation, and unconstitutional for any and all of the following reasons:
1. That the assessment is unequal in that it has been made at a higher proportionate value than the assessment of other real property on the same rolls by the same officers.
 2. That the assessing jurisdiction has failed to assess at a uniform percentage of value in violation of Real Property Tax Law ("RPTL") §305.
 3. That such inequality exists not only in specific instances, but also generally throughout the taxing unit.
 4. That the assessing jurisdiction's deliberate policy of reassessing only those properties that have been recently transferred results in a denial of complainant's right to equal protection under the United States and New York State Constitutions.
 5. If the assessing jurisdiction is an approved assessing unit, Article 19 of the RPTL and the applicable local laws adopting the provisions of Article 19 violate the equal protection clauses of the Federal and State constitutions, because they permit similarly situated properties in different geographical areas within the taxing unit to be taxed unequally. That your complainant is thereby aggrieved and will be injured by such inequality and over-valuation.
 6. The assessment is illegal in that the taxing unit has exceeded its taxing limitations of 2% of the full value of its assessment roll in violation of Article VIII, Section 10 of the New York State Constitution.
 7. That the assessing jurisdiction's method of selective reassessment of the subject property upon transfer and its failure to reassess all real property on its assessment rolls is illegal and unconstitutional and results in complainant bearing a disproportionate tax burden. *See, Krugman v. Board of Assessors of the Village of Atlantic Beach*, 141 A.D.2d 175 (2nd Dept. 1988).
 8. That the assessing jurisdiction's method of utilizing the purchase price or market value of the subject property upon transfer, improvement or otherwise, to establish the subject property's tentative assessment while not utilizing the same method for all other real property on the assessment rolls is illegal and unconstitutional and results in complainant bearing a disproportionate tax burden. *See DeLeonardis v. Assessor of the City of Mount Vernon*, 226 A.D.2d 530 (2nd Dept. 1996); *Stern v. Assessor of the City of Rye*, 268 A.D.2d 482 (2nd Dept. 2000).
 9. That the assessment contravenes RPTL section 581 and Real Property Law section 339-y.
 10. That if and to the extent applied to the assessment which is the subject of this complaint, the provisions of RPTL §727 and/or §739 are unconstitutional in that complainant's assessment is illegally frozen thereby causing complainant's property to be taxed unequally, and your complainant is thereby aggrieved and will be injured by application of the aforementioned statutory provisions.
- C. This statement is made and filed in compliance with the Real Property Tax Law of the State of New York and with such provisions of your Charter, Local Law and Ordinance as may apply and as may be valid. If you desire that the complainant appear before your Board of Review, by his agent or representative, and answer any material questions, please contact the agent/representative set forth herein at his office.
- D. Property is exempt from taxation, *inter alia*, as it consists of recreational facilities with restricted use solely for the benefit of individual lot owners who are also members of the association. *See Matter of Wolf Lake, Inc. v. Board of Assessors for the Town of Thompson*, 271 A.D.2d 925 (3rd Dept. 2000).
- E. The subject property no longer exists as it has been re-allocated to other parcels within the subdivision.

**LIMITED POWER OF ATTORNEY
TAX CORRECTION**

With regard to the below captioned property(s), the undersigned taxpayer does hereby make, constitute and appoint **Jeffrey S. Rodner, Esq.** of **Gellert & Rodner**, One North Lexington Avenue, 11th Floor, White Plains, NY 10601, his true and lawful agent for the execution and filing of all applications, instruments and legal documents necessary to effectuate, institute and prosecute a proceeding to review the assessments of same, and to appear before all agencies, government bodies or boards on such applications for the assessment year 2015 and all ensuing years, unless this agency is expressly revoked in writing.

ASSESSMENT YEAR: 2015
COUNTY: WESTCHESTER
MUNICIPALITY: TOWN OF OSSINING
VILLAGE: BRIARCLIFF MANOR
TAX MAP I.D.: Tax Map # 98.14/1/1

ADDRESS OF PREMISES: 100 Shadow Tree Lane

Petitioner: Trump National Golf Club, LLC

By: *Brian M Lynch*

Title: *GENERAL MANAGER*

Date: *6/13/15*