

DECISION OF HEARING OFFICER

Prepare in triplicate. Complete within 30 days of date of hearing. Send one copy to the petitioner's representative or the petitioner if not represented, one copy to the Individual representing the assessing jurisdiction, and the original and one copy to the assessment review clerk.

Date hearing held January 17, 2018 Date decision submitted to clerk January 31, 2018 Date settled _____

PART I - CASE IDENTIFICATION

Supreme Court, County of: Queens Assessment Review Filing # 710696 / 17 Calendar # _____
Name of owner or owners: 9 Hakim - Elahi
Address: 186-15 Hemley Rd
City/State/Zip Code: Jamaica, NY
Assessing Unit: NYC Dep't of Finance
Tax Map# _____ Section _____ Block 9963 Lot 49

FILED & RECORDED
FEB 22 2018
COUNTY CLERK
QUEENS COUNTY

PART II - DECISION

- DISPOSITION - Check 1, 2, 3, 4 or 5
1. Disqualified (check appropriate box below)
 - a. More than three family
 - b. Not owner-occupied
 - c. Property not used exclusively for residential purposes
 - d. Cooperative
 - e. Condominium, other than a condominium designated as Class I in Nassau County or as a "homestead" in an approved assessing unit
 - f. Did not file with Board of Assessment Review
 - g. Did not file within 30 days of filing of final roll
 - h. Other, state reasons _____

NOTICE OF DISQUALIFICATION AND RIGHT TO JUDICIAL REVIEW

If one or more of the reasons set forth in numbers 1a through 1h (above) is checked, this petition did not qualify for review under the Small Claims Assessment Review Program pursuant to Section 730 of the Real Property Tax Law. Pursuant to Section 733 of the Real Property Tax Law, you may seek judicial review of the disqualification of this petition within 30 days of receipt of this notice.

	FINAL ASSESSMENT ROLL	CLAIMED ASSESSMENT	DECISION BY HEARING OFFICER
2. () Unequal Assessment Total Assessment	\$ <u>62,658</u>	\$ <u>46,993</u>	\$ <u>50,000</u>
3. (X) Excessive Assessment Exempt Amount	\$ _____	\$ _____	\$ _____
4. () No Change in Assessment Taxable	\$ _____	\$ _____	\$ _____
5. () Settled pursuant to an agreement of both parties.	\$ _____	\$ _____	\$ _____

COSTS

AWARD OF COSTS (Check if applicable)

Costs of \$ 30.00 are awarded to the petitioner, to be paid by the assessing unit.

Note to Hearing Officer: If the decision reduces the assessment by 50 percent or more of the claimed reduction in assessment, you MUST award costs of \$30.00. If the decision reduces the assessment by less than 50 percent of the claimed reduction in assessment, you MAY award costs of up to \$30.00.

NOTICE OF REQUIRED ACTION BY ASSESSING AND TAXING JURISDICTIONS

This decision grants your petition in whole or in part. The assessment will be changed, if possible, before the levy of taxes, or a refund of taxes will be made within 90 days of the date of this decision. Attached is a list of the name(s) of the person(s) or department(s) in this county responsible for taking this action. Compare the names of the taxing jurisdictions listed in PART III of your petition with the name(s) listed in the attachment to determine the appropriate person(s) or department(s) to be contacted, if the need arises.

State below, the findings of fact concerning the assessment, and the basis for your decision.

Following death of spouse, Petitioner, as executor, for estate purposes, obtained an appraisal of subject dated as of 04/07/2010. Appraisal was in the amount of \$ 735,000. Subject is assessed at 1,044,300 - so maximum reduction would be to \$ 783,225 (25%). Petitioner alleges that he has resided in home for many decades and the subject is in need of updating. The appraisal, however, uses 3 comparable sales - 1 comparable (Comp 3) is almost 1/2 the size (lot size less than half, GLA 3,377 vs 1760) and another (Comp 2) is more than 1/3 smaller (GLA 3,377 vs 2098). While the Appraiser adjusts for such differences, adjusting \$20 a square foot of gross living area is quite low. City's Comp's 1+2 are nearby (within 1/4 mile) and similar size, but with much nicer street appeal likely more recently updated. Taking into account the above, reduction is supported.

FILED & RECORDED

FEB 22 2018

COUNTY CLERK
QUEENS COUNTY

Name and Address of Hearing Officer

GARY ROSENBLUM

4 THORNE LANE

ARMONK, NY 10504

Signature:

Audrey J. Pfeffer, Clerk