Supreme Court of the State of New York
Appellate Division: Second Judicial Department

D18694
X/kmg

_____AD3d_____ Submitted - February 26, 2008

ROBERT A. SPOLZINO, J.P.
DAVID S. RITTER
FRED T. SANTUCCI
EDWARD D. CARNI, JJ.

2006-11413 DECISION & ORDER

In the Matter of JB Park Place Realty, LLC,
respondent, v Village of Bronxville, etc., et al.,
appellants.

(Index No. 6380/06)

Paul B. Bergins, White Plains, N.Y., for appellants.

Griffin Coogan & Veneruso, P.C., Bronxville, N.Y. (William E. Sulzer and Wolper Law Firm, PLLC [Robert Wolper] of counsel), for respondent.

In a proceeding pursuant to Real Property Tax Law article 7 to review a real property tax assessment, the appeal is from an order of the Supreme Court, Westchester County (Dickerson, J.), entered November 8, 2006, which granted the petitioner's motion for summary judgment reducing the 2006 assessment value from the sum of $72,000 to the sum of $45,448.

ORDERED that the order is affirmed, with costs.

The petitioner established its entitlement to summary judgment by showing that the recent sale price of the property was the best evidence of the value of the property (*see Matter of FMC Corp. [Peroxygen Chems. Div.] v Unmack*, 92 NY2d 179, 189; *Plaza Hotel Assoc. v Wellington Assoc.*, 37 NY2d 273, 277; *Matter of Reckson Operating Partnership v Assessor of Town of Greenburgh*, 289 AD2d 248, 249). In opposition, the appellants failed to raise a triable issue of fact. They also did not provide an evidentiary basis for their contention that discovery or the pre-trial procedures outlined in 22 NYCRR 202.59 may lead to relevant evidence sufficient to raise an issue

of fact (*see Panasak v Viola Park Realty, LLC*, 41 AD3d 804, 805; *Lambert v Bracco*, 18 AD3d 619, 620). Accordingly, the Supreme Court properly granted the petitioner's motion for summary judgment.

SPOLZINO, J.P., RITTER, SANTUCCI and CARNI, JJ., concur.

ENTER:

James Edward Pelzer
Clerk of the Court