

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

D20436  
W/prt

\_\_\_\_\_AD3d\_\_\_\_\_

Submitted - September 4, 2008

ROBERT A. LIFSON, J.P.  
ANITA R. FLORIO  
RANDALL T. ENG  
ARIEL E. BELEN, JJ.

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2007-06743

DECISION & ORDER

In the Matter of Jackson Bailey, et al., respondents,  
v Board of Assessors, et al., appellants.

(Index No. 3846/07)

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Lorna B. Goodman, County Attorney, Mineola, N.Y. (Gerald R. Podlesak of counsel), for appellants.

Robert Bichoupan P.C., Great Neck, N.Y. (Robin S. Laveman of counsel), for respondents.

In a small claims proceeding pursuant to RPTL article 7 and CPLR article 78 to review the assessments of the petitioners' real property for tax year 2005/2006, the Board of Assessors and Board of Assessment Review of County of Nassau appeal from a judgment of the Supreme Court, Nassau County (LaMarca, J.), entered June 15, 2007, which granted the petition, annulled 16 determinations of a Small Claims Tax Assessment Hearing Officer, each dated February 2, 2007, denying the petitioners' applications for small claims assessment review, and remitted the matters to the Small Claims Tax Assessment Hearing Officer for a hearing, a de novo review of the applications, and new determinations thereafter.

ORDERED that the judgment is affirmed, with costs.

The Supreme Court properly annulled the challenged determinations, and remitted the matter at issue to the Small Claims Tax Assessment Hearing Officer for a hearing, a de novo

November 5, 2008

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consideration of the merits of the petitioners' applications, and new determinations thereafter (*see Matter of Sivin v Board of Assessors*, \_\_\_\_\_AD3d\_\_\_\_\_ [decided herewith]).

LIFSON, J.P., FLORIO, ENG and BELEN, JJ., concur.

ENTER:

A handwritten signature in black ink, reading "James Edward Pelzer". The signature is written in a cursive style with a large, looping initial "J".

James Edward Pelzer  
Clerk of the Court