

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

D25969
H/hu

_____AD3d_____

Argued - November 20, 2009

STEVEN W. FISHER, J.P.
DANIEL D. ANGIOLILLO
THOMAS A. DICKERSON
JOHN M. LEVENTHAL, JJ.

2008-05589

DECISION & ORDER

In the Matter of Jo-Be Properties, LLC, respondent,
v Board of Assessors, et al., appellants.

(Index No. 403882/05)

John Ciampoli, Acting County Attorney, Mineola, N.Y. (Gil Nahmias of counsel), for appellants.

Schroder & Strom, LLP, Mineola, N.Y. (Karen Strom of counsel), for respondent.

In five related proceedings pursuant to Real Property Tax Law article 7 to review real property tax assessments for the tax years 2003/2004 through 2007/2008, the Board of Assessors and the Assessment Review Commission of the County of Nassau appeal from a judgment of the Supreme Court, Nassau County (Bucaria, J.), entered April 4, 2008, which, after a nonjury trial, inter alia, directed that the petitioner's property tax assessments for each of the tax years in question be reduced.

ORDERED that the judgment is affirmed, with costs.

A review of the appraisal report prepared by the petitioner's appraiser reveals that it complied with 22 NYCRR 202.59(g)(2), as it contained a statement of the method of appraisal relied on, the conclusion as to value reached by the appraiser, and the facts, figures, and calculations by which that conclusion was reached (*see Matter of Federated Dept. Stores [Val. Stream] v Board of Assessors of County of Nassau*, 299 AD2d 409, 410; *Matter of Lahr Assoc. v Board of Assessors for City of Poughkeepsie*, 235 AD2d 423). Further, at trial, the petitioner met its initial burden of coming forward with substantial credible evidence of the invalidity of the assessments, and we perceive no

January 26, 2010

Page 1.

MATTER OF JO-BE PROPERTIES, LLC v BOARD OF ASSESSORS

basis to disturb the Supreme Court's determination that the petitioner established by a preponderance of the evidence that its property was overvalued in each of the tax years in question (*see Matter of FMC Corp. [Peroxygen Chems. Div.] v Unmack*, 92 NY2d 179, 188).

FISHER, J.P., ANGIOLILLO, DICKERSON and LEVENTHAL, JJ., concur.

ENTER:

A handwritten signature in black ink, reading "James Edward Pelzer". The signature is written in a cursive, flowing style.

James Edward Pelzer
Clerk of the Court