

**SUPREME COURT OF THE STATE OF NEW YORK**  
*Appellate Division, Fourth Judicial Department*

1368

CA 14-00220

PRESENT: SMITH, J.P., PERADOTTO, CARNI, VALENTINO, AND DEJOSEPH, JJ.

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IN THE MATTER OF MCA GROUP, LLC,  
PETITIONER-RESPONDENT,

V

MEMORANDUM AND ORDER

TOWN AND VILLAGE OF EAST ROCHESTER,  
RESPONDENTS-APPELLANTS.  
(APPEAL NO. 3.)

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LACY KATZEN LLP, ROCHESTER (JOHN T. REFERMAT OF COUNSEL), FOR  
RESPONDENTS-APPELLANTS.

WARD GREENBERG HELLER & REIDY LLP, ROCHESTER (DANIEL P. PURCELL OF  
COUNSEL), FOR PETITIONER-RESPONDENT.

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Appeal from an order of the Supreme Court, Monroe County (Matthew A. Rosenbaum, J.), entered October 24, 2013 in a proceeding pursuant to RPTL article 7. The order, among other things, granted the petitions in part and ordered respondents to correct the assessment rolls and to refund the tax overpayments with interest.

It is hereby ORDERED that the order so appealed from is unanimously affirmed without costs.

Same Memorandum as in *Matter of Techniplex III, a Partnership v Town & Vil. of E. Rochester* ([appeal No. 1] \_\_\_ AD3d \_\_\_ [Feb. 6, 2015]).

Entered: February 6, 2015

Frances E. Cafarell  
Clerk of the Court