

State of New York Court of Appeals

MEMORANDUM

This memorandum is uncorrected and subject to revision before publication in the New York Reports.

No. 33
In the Matter of Bi-Coastal
Properties, LLC,
Appellant,
v.
Sherif Soliman, &c. et al.,
Respondents.

Todd Kammerman, for appellant.
Andrea M. Chan, for respondents.

MEMORANDUM:

The order of the Appellate Division should be affirmed, with costs, and the certified question not answered as unnecessary.

In this CPLR article 78 proceeding, Supreme Court granted judgment to petitioner

to the extent of annulling respondents' determination denying petitioner's clerical error review application. The court also denied respondents' cross-motion to dismiss the petition. It concluded that, under Administrative Code of City of NY § 11-243 and 19 RCNY former 53-02, petitioner's property was entitled to receive J-51 tax exemption benefits beginning July 1, 2020. The Appellate Division reversed on the law. We agree with the Appellate Division that, here, petitioner's application challenging the alleged overassessment of its property—resulting from the failure to apply an increase in the physical value of the property and an exemption following certain window replacement work—was reviewable exclusively under RPTL article 7.

Order affirmed, with costs, and certified question not answered as unnecessary, in a memorandum. Chief Judge Wilson and Judges Rivera, Garcia, Singas, Cannataro, Troutman and Halligan concur.

Decided April 21, 2026