

INFORMAL TRIAL/HEARING PROCEDURES

The petitioner need not present expert witnesses nor be represented by an attorney at such hearing. Such proceedings shall be conducted on an informal basis in such manner as to do substantial justice between the parties according to the rules of substantive law. The petitioner shall not be bound by statutory provisions or rules of practice, procedure, pleading or evidence. **Petitioner is required to bring a copy of the petition and the affidavit of service on the day of trial.**

NO ADJOURNMENTS WILL BE GRANTED, ABSENT EXTRAORDINARY CIRCUMSTANCES.**DECORUM**

All statements and presentation of evidence made at the hearing by either party shall be made or presented to the hearing officer who shall assure that decorum is maintained at the hearing.

BEST EVIDENCE

The hearing officer shall consider the best evidence presented in each particular case. Such evidence may include, but shall not be limited to, the most recent equalization rate established for such assessing unit, the residential assessment ratio promulgated by the commissioner pursuant to §738 of the Real Property Tax Law, the uniform percentage of value stated on the latest tax bill and the assessment of comparable residential properties within the same assessing unit. The hearing officer may, if he deems appropriate, view or inspect the real property subject to review.

BURDEN OF PROOF/EVIDENCE

There is a presumption under the law that the assessment made by the assessor is correct. The burden of proof is on the petitioner to overcome this presumption and of proving entitlement to the relief sought.

ATTENDANCE AT HEARING

All parties are required to appear at the hearing. Failure to appear shall result in the petition being determined upon inquest by the hearing officer based upon the available evidence submitted.

DETERMINATION OF ISSUES

Absent extraordinary circumstances, the hearing officer shall determine all questions of fact and law de novo within 30 days of the hearing.

DISCOVERY/MOTION PRACTICE

There is no motion practice or formal discovery in SCAR proceedings.

CASE SETTLEMENT/PRACTICAL CONSIDERATIONS

Many SCAR cases settle prior to trial and the Court encourages such settlements. To foster the communication necessary for case resolution, the Court encourages the parties to exchange any appraisal or market analysis and any and all evidence that you intend to rely upon in order to prove your case. This must be submitted at least three (3) days prior to the scheduled hearing date. By entering into a written stipulation settling the issues, the parties may avoid attending the trial. **All stipulations of settlement must be e-mailed to 9westchesterscar@nycourts.gov forty-eight (48) hours before the scheduled trial date.**

Notice of a claim of selective reassessment must be made in writing and served upon the assessing unit no later than five (5) days prior to the hearing.