

## BOARD OF ASSESMENT REVIEW – 2014

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### HEARING #1

#### 115.60-2-15 5 Church Street – Daniel W. Colella

2013 Assessment: \$40,600  
New Tentative Assessment: \$55,800

- The Chairman swore in Mr. Colella.
- Mr. Colella advised that this property is considered commercial because there are 4 apartments in it.
- He advised that the property was privately appraised and the appraisal came in at \$60,000. His problem is that the Assessor hasn't given him comparisons because it's commercial property. The private assessor has given comparisons of east-end properties.
- The property in question is not in the best part of the City and Mr. Colella has trouble getting tenants and trouble keeping tenants because of the location of the building. He noted that some remodeling of homes has begun in the area but he felt he shouldn't be penalized for someone remodeling their home a couple of blocks away.
- He had tried to sell the building at one point but the realtor advised that he could probably only get \$45,000 for it because of the location. He questioned the criteria on which the assessment raise was based. He listed his expenses on the property, namely, real estate taxes, insurance and water service for the year and also listed his expenses for the previous year. He reported that he spent more in maintenance than he received in income. He feels that the \$15,000 increase for this property is unwarranted.
- Appraiser Mike Burns advised of the square footage of the property which is 3,400 square feet. Appraiser Fred Farrell advised of the formula he used to calculate monthly and yearly income. He considered the vacancy rate and income after expenses. By his calculations, there would be about \$17,000 in income after expenses. Out of that taxes would be recovered and profit would be gained. He did consider the neighborhood in his calculations. He went on to explain his calculations further and thought his assessment was fair.
- Mr. Colella questioned the \$18,000 per apartment average and asked what the comparisons were. Mr. Farrell explained what his findings were based on. Mr. Farrell advised that Mr. Colella should have included his losses due to high tenant turnover and loss of income in evictions and provide those numbers to the Board. Mr. Burns advised that a statement had been sent out last spring inviting participants to help value their property. Mr. Colella questioned how the assessment was reached and Mr. Farrell explained how neighborhood class codes worked.
- Mr. Burns asked if Mr. Colella had a report he would like to submit to the Board for their consideration. Mr. Colella advised that he felt he was being improperly compared to west-end properties. Mr. Farrell advised how he came to reach his appraisal value.
- Mr. Burns advised the Board that Mr. Colella had to submit his complaint form to the Board. Mr. Colella said that he was told that because it was commercial, he did not have to fill out the form. Mr. Burns reiterated that the form must be completed and advised that Mr. Colella could fill it out after the next hearings.
- Hearing closed.

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**HEARING #2****116.55-1-75 78 Owasco Street – Daniel W. Colella**

2013 Assessment: \$47,100  
New Tentative Assessment: \$51,100

- Mr. Colella had this property privately appraised at \$35,000. Copies of the appraisal and pictures were distributed to the Board. He spoke regarding the comparison properties and questioned why his appraisal was so high compared to the comparison properties, some of which were assessed significantly lower. He also advised that there were some houses on the street that were recently condemned and one had a murder nearby.
- The Board inquired as to how long Mr. Colella had owned the property and Mr. Colella advised that he has had ownership for about 30 years. The Board asked if both the properties were currently rented. Mr. Colella replied in the affirmative. Mr. Colella reported that last year he had three forced evictions and he also reported that there would probably be another the day after the hearing. The Board asked if the City had inspected the property in the last few years to quantify or distinguish the owner value as compared to the assessment. Assessor Burns asked the Board to review the property record card for information.
- Mike Burns was the assessor for this property and the overall condition of the property is listed as "fair". It really can't go much lower than "fair". Assessor Burns explained the formula used to ascertain the value of the property. Mr. Colella was a little confused regarding the market estimate of the property which is an adjustment mechanism. Assessor Burns further described the process of comparison properties and arriving at a fair assessment.
- Mr. Colella questioned the comparison of lot sizes to his property. Assessor Burns addressed the question. Mr. Colella again questioned the appraisal and was advised that an appraisal is only an opinion and both Mr. Burns and Fred Farrell are licensed to give an opinion and that they presented evidence to the BAR to make that judgment. Mr. Burns went on to explain the process. Mr. Colella argued that the property was not in the best area and is not worth \$40,000. He wants to compare apples to apples. Mike Burns went on to further explain that two units are not bought and sold by the income approach. There is no income expense statement required on two-unit and three-unit properties. Mike advised that in this instance, a cost approach had to be used. Income approach is used for four or more unit properties. That is why the sales comparison approach was used to assess this property. Mr. Colella again argued that he was unfairly appraised considering the bordering properties. Mr. Burns advised that they don't appraise properties by comparable assessments. Mike went on to advise that in Mr. Colella's broker's price of opinion, his own broker used the sales comparison approach to value the property.
- The Board advised that they have all the information that they require and will take it all in consideration.
- Hearing closed.

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**HEARING #3****116.22-1-92 35 Lansing Street – Daniel W. Colella**

2013 Assessment: \$61,500  
New Tentative Assessment: \$72,300

- Mr. Colella advised that he had the building appraised in 2013 and the estimated sales price was \$45,000, suggested list price was \$49,900. A copy of the appraisal was provided to the Board.

The increase was \$10,800 from \$61,500 which is more than the appraised value. Mr. Colella's complaint was that he was not given the figures by which the assessor assessed the value of his property. Rather, his property was compared to other properties but he wasn't provided enough information to defend his position. Again, he felt that they were not comparing apples to apples.

- Mike Burns advised that notices were sent out in early January with all the assessment changes. Mr. Colella then had the opportunity over a two-week period to come in to the office for an informal hearing where all the methodology would have been explained to him. However, Mr. Colella did not make an appointment to come in. Mr. Burns then went on to advise that the letter that went out clearly stated that there were informal review sessions available. Also, it's not up to the assessor to provide information to defend Mr. Colella's case, but only if he had asked. They were never asked for the assessments of the comparable properties. However, per legal notices that were filed throughout January and February, the tentative roll is available for anyone to look at. Again, Mr. Burns advised that a property is not compared to the property next door to determine the value of his property, this is driven by the real estate market. Mr. Colella was confused regarding the process; he was on vacation the entire month of February and was unaware that he could have requested an informal hearing and to see the appraised value of other properties.
- Fred Farrell was the estimator on this property and spoke to the issue. He advised that he may have changed it from a "fair" property to a "normal" so that could have contributed to the increase. An interior inspection would perhaps be beneficial. The Board advised that Mr. Farrell could inspect the property and he could report back to the Board. Mr. Farrell advised that the house is maintained, livable and in his opinion "normal". Perhaps though the inside doesn't match the outside. Mr. Colella was agreeable to the arrangement.
- Hearing closed.

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## HEARING #4

### 116.71-2-52 30 Lake Avenue – Kathy Quill

2013 Assessment:	\$68,000
New Tentative Assessment:	\$106,000

- Ms. Quill was sworn in by the Board.
- Ms. Quill provided paperwork to the Board. Ms. Quill advised of the improvements to the house and admitted that it certainly looks better. They are the first improvements since the house was built in 1950. She questioned the 64% increase, thought it was pretty high for adding 12 feet onto the kitchen. She advised that she had applied for and been granted a variance. The permit was for a 10' x 30' addition but her architect drawing shows only 12 feet was added. She questioned the calculations for square footage. She believes her value should be \$79,000 because it's a 2 bedroom, 1bath house and the bath has not been updated since the house was bought. The kitchen was added on and she did have to have replacement windows installed. Her basement floods and the only part she can use for storage is under the stairway going downstairs. In spite of her best efforts, the basement still leaks. She did add that the kitchen is not complete yet. The wiring and the fixtures have not been installed yet. Fred Farrell did a walk-through a year ago. She maintains that the house is small and has not had a 10' x 30' addition. If she had put on that size of an addition, she would be sitting in the middle of Camp Street.
- Mike Burns advised that the permit was collected between the 2012 and 2013 Roll so the size was increased from 913 in 2012 and 2013 based on the present inspection. The size of the building was increased to 1,113 square feet, about 200 square feet more. Mike asked if Fred had actually measured the building. Fred advised that he hadn't, he just did condition, he just walked around. Mike said the size was increased around 200 square feet. Mike advised that if the size is incorrect, they would be happy to do a remeasure and inspect the property. Ms. Quill said they are more than welcome to do so. The Board advised that the inspection would have to be done

in the next week or so. Ms. Quill complied and will set up a time with Mike Burns to do the inspection. The report will be brought back to the Board for review. Fred Farrell requested a review of the property record card.

- Mike Burns reviewed comparable properties with Ms. Quill to point out the current valuations to show how he came up with the assessment on her property. Again, Ms. Quill was agreeable to an inspection by Mr. Burns.
- End of hearing.

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## HEARING #5

### 123.32-1-74 24 Wilbur Street – David Rusinko

2013 Assessment: \$105,000  
New Tentative Assessment: \$116,600

- Board swore in Mr. Rusinko.
- Mr. Rusinko advised that he is disabled and he argued that the raise in the assessment was a lot of money for him. He would like to see the assessment remain as it was or near that value as it was before. He also advised that the interior still had much of the original appearance and had not been updated much. He again reiterated that he would like to see the assessment remain the same so his taxes would not increase.
- Fred Farrell inquired if he had explored the possibility of exemption thereby decreasing his burden because there was a provision for low income disabled exemption. Mr. Rusinko advised that he now has it. Mr. Burns advised that Mr. Rusinko would have to present it to the School Board for adoption. So far the County and the City have opted in.
- Hearing closed.

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## HEARING #6

### 115.50-1-45 1 Mundt Avenue – Steve Tardibone Living Trust

2013 Assessment: \$61,400  
New Tentative Assessment: \$74,900

- Board swore in Mr. Tardibone.
- Mr. Tardibone provided paperwork to the Board. Mr. Tardibone argued that his assessment doubled. Mr. Tardibone advised that he bought it less than one year ago for \$18,000. He looked at the other comparables and the assessments for them was a lot less than his property. He did take into consideration square footage, etc. He presented evidence of the selling prices of like properties. The Board asked what he felt his property should be assessed for. He thought if \$40,000 would be it's worth but to be fair, \$55,000 or less would be all right. He thinks it is worth less than if he put it on the market and sold it. He doesn't think that he would even get close to that amount in a sale. The Board advised that in his paperwork, he had marked down a figure of \$45,000 for valuation. Mr. Tardibone argued that that's all it was worth and the current assessment was way out of the ballpark.
- Fred Farrell spoke to this and advised that Trish Ottley's house should not have been in the packet, that was an error. Grillo's is probably the property that's dragging him up the highest. Mr. Tardibone advised that he knew that property very well and it was a nice house. Everything is new in it but his wasn't new. Mr. Farrell spoke on the properties that were comparable to Mr. Tardibone's. Mr. Tardibone argued that the comparables that were closer to him were sold in the \$60's, not the \$70's. He argued that his assessment was way out of the ballpark considering

where it's at and the condition. It doesn't have new stuff or a garage. The yard is not a large one either. Mr. Farrell inquired if it had a driveway and Mr. Tardibone advised that it did not have a driveway. They park on the side of the house but it's really not a driveway. Mr. Farrell offered to the Board if he is allowed to walk through his property, he thinks he's guilty of some poor comps but he knows that 4 McMaster is that much superior and he doesn't know how Trish Ottley's property got in the packet but if he can go through and verify then he would rerun the comps and submit them to the Board. The Board is amenable to that. Fred advised that he will meet with Steve and take a look at several houses. His gut feeling was that it was probably upper \$50's. Mr. Tardibone thought it was worth less but he understood where he was coming from. Mr. Tardibone advised that this is the only property that he was coming in for and he owns 35 or 36 properties in the City. Mike Burns asked for a second chance at it and a meeting will be set up with Mr. Tardibone.

- Hearing closed.

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## HEARING #7

### 116.22-1-7 10 Fitch Avenue – Cheryl Barber

2013 Assessment: \$527,700

New Tentative Assessment: Initially raised to \$634,000 – lowered as a result of an informal hearing to \$529,800 which is current

- Board swore in Mr. & Mrs. Barber.
- The Barber's provided paperwork to the Board.
- Mrs. Barber advised that they purchased the property in 2007. She advised that the assessor did not have the benefit of the full sale information or the profit and loss figures when the assessments were placed on the home, however, the information was provided to the assessor at an informal hearing. They were very disappointed that they only returned the assessed value to the higher market that it was in 2013 with no regard to the information that they provided. Their home was sold for residential purposes until 2004, it was in 2004 that the family sold it to Catherine Hess who began operating a bed and breakfast. The structure did not change; they consider it their home; their personal kitchen is used for breakfast preparation as well as all of their own meals. There are three bedrooms and baths on the second floor which they rent and they live on the third story of the home and share the first story with their guests. They are asking that the Board look at their home as they do. They believe that their home is best used and valued as a single-family home. They believe their income is derived from a home-based business. Sadly, their income does not even come close to reflect the income represented to them by the former owner or support the current assessed value. They had not foreseen all of the current competition when they purchased the inn. Their home is a two story colonial-style with 5 bedroom, 4 ½ baths and 5 gas fireplaces. The lot size is 155 x 254. They would like to have the current assessment adjusted due to the inventory errors described. There is an attached 1 story garage which is listed as a 1.5 story in the improvement section of our home information. There is no central air, the basement is not finished, there is one room roughly finished with paneling and a concrete floor with a carpet thrown over top of it. They provided sale information regarding their purchase together with profit and loss comparisons for 2012 and 2013. Their statement shows drastic profit reductions from the previous owner's statement which is included in the sale packet. She went on to explain the competition and the loss of profits due to this. She also presented the current assessment figures for the proposed South Street bed and breakfast which were much lower than theirs. She spoke regarding other existing properties used for bed and breakfast use in and around the City.
- The Board inquired if the figure of \$325,000 was what the Barber's felt that the property should be assessed for. Mrs. Barber confirmed, yes, based on the information which they had provided the Board.

- Mike Burns spoke to the issue. Fred Farrell did the appraisal on the property but he wanted to clarify that in Mrs. Barber's statement the sale price seems to be a big discrepancy between what's on the City's records and what she just testified to. The State transfer report filled out by their attorney indicates the full sale price of \$800,000 on 8/13/07 with \$200,000 in personal property for a net sale price of \$600,000. Mr. Burns requested this be submitted as evidence to the BAR of the EA5217 be included with the packet.
- Fred Farrell explained that he was valuing a business that was home-based. He felt that they had the notion that the City was billing out the community to be R spaced community for people who would rather stay in a residence than stay in a commercial hotel. Fred spoke on the comparison of the old Warden's home on South Street and advised that it would require substantial renovation to get ready for any type of inhabitants. He said that some of these houses were just plain and simple houses and if they're not income producing, they get to a point where the value isn't there and who can afford to live there. He went on to speak on the comparable homes in the area as to square footage and to point out the differences. Mr. Barber argued that Mike had told him it didn't matter what they paid for the house because they were being assessed as an inn. Mike said he did not say that and clarified his position. Mr. Barber said he had spoken to Mike on the phone a few years ago and Mike said he didn't know how to assess it because there were no other inns. Apparently, Mike was not in possession of the right materials from the Barbers at that time. The Barbers reiterated their precarious position as to income and feel that their assessment should be lowered due to loss of income. They said they are ready to get a private appraisal and are ready to go to court. They cannot afford to keep the inn open if they are taxed in this manner. They are requesting consideration of their material provided. Fred Farrell advised that he had done the best he could with the limited data that he had as far as valuing it as a business. He did take into consideration the other properties on South Street and he thought this was a very, very good conditioned building. He thinks it is a very, very good quality home. Mr. Barber argued that the other large houses on South Street, some of them went down in value.
- The Board advised that they will make a decision in the next week or so.
- Hearing closed.

## HEARING #8

### 123.39-1-3 12 Harvard Avenue – Stephen Dec

2013 Assessment: \$178,300  
 New Tentative Assessment: \$191,200

- Board swore in Mr. Dec.
- Mr. Dec provided the Board with paperwork. Board determined that Mr. Dec believes the property to be worth \$165,050. Mr. Dec explained how he had arrived at this figure. He had attended at the Assessor's Office and was provided with five comparables, a copy of which was provided to the Board. He consulted with an appraiser and a real estate agent. The real estate agent advised Mr. Dec that his house was not worth that kind of value. The appraiser valued it out at a per square footage value of each home. He provided a memorandum in which he detailed his findings. Mr. Burns interjected that if there was evidence presented, he would also need to see that evidence in order to respond. This was provided. Testimony was halted until copies of evidence were made. Testimony continued. Mr. Dec collected assessed values of recent market sales for 40 similar homes in the City of Auburn. He broke them down into five categories. He was advised by the Assessor's Office that this assessment was based on the recent sale of similar homes. He went on to report that the people that he had spoken to had advised that there were other factors involved. He went on to speak about the comparables provided by the Assessor's Office. He determined that the square footage value came out to \$99.65. A realtor provided him with recent comparable sales throughout the City of Auburn. He went on speak about these properties. He determined that the square footage value of these

homes came out to \$81.08. The other three comparables he used were based on assessed values, being his immediate and adjacent neighbors which number 7 in total. He divided their 2014 assessment by square footage and the value came out to \$87.28. This is including his property. He reported that four of his neighbors had an increase in their assessments, one had a very small increase of \$800, the other one had a mediocre increase of \$5,400. His fourth assessment was assessed values of close neighbors. He used nine homes and came up with a square footage value of \$96.65. He also used similar properties from the City of Auburn and came up with 10 very nice homes and the square footage value of these homes was determined to be \$95.81. He came up with an average per square foot value of \$92.10 and multiplied that by 1792 square feet and that is how he based his fair market value of \$165,050 for his home. He regretted not having attended the informal review had he realized the importance of doing so.

- Mr. Burns inquired if a formal appraisal had been conducted and was advised that it had not been. Mr. Dec only sought the advice of an appraiser. Mr. Burns went on to advise how, as a New York State Certified Appraiser for nearly 30 years, that appraisers were required to make adjustments between differences of properties. One of the main arguments against Mr. Dec's presentation is that he made no adjustments to any of the sales that Mr. Burns used which Mr. Burns had provided to Mr. Dec. Mr. Burns advised that no two properties were alike. He went on to report that residential sales provided by Zillow are computer-generated and does not go out and look at the properties. Mr. Burns actually went out and looked at the properties. He developed a sales file, made adjustments as per appraisal protocol and provided two methods to appraising (the cost approach and the sales comparison approach). Mr. Burns advised that he did do a model of the entire neighborhood. Mr. Burns believes that Mr. Dec's house is a newer house than a lot of these houses and the comparables that he used more closely reflect that. Points 3, 4 and 5 which make up three-fifths of his argument are all assessment comparisons. A bank assessment is not based on what somebody else in the neighborhood is assessed. Assessment comparable is not a valid way to arrive at a market value estimate.
- Mr. Dec said that when he first came to the Assessor's Office he asked what this assessment was based on and she said recent sales of properties and these are the prices of recent sales. That's exactly what he was told and he based his whole investigation on those sale prices. Mr. Burns countered that not every home in Auburn sells at the same price per square foot. That's why we have the adjustment process. It is inaccurate to go out and apply the same price per square foot to every house in the City because they don't sell at the same price per square foot. Mr. Burns went on to explain that Zillow does not make adjustments and he is required to make adjustments. He also explained the adjustments according to age of houses. Mr. Dec argued that his immediate neighbor is assessed at \$127,000 and that his assessment only went up \$800. He also compared his neighbor's homes to his home and they are not valued as high. Mr. Burns argued that he cannot assess homes by square footage value and he cannot use assessment comparables. Mr. Dec argued that his realtor said she could never sell his house for the appraised value. Mr. Burns countered with his comparables. Mr. Dec again argued that he was told that this was based on comparable sales per square footage value and he based his investigation on that. Mr. Farrell spoke to that statement.
- The Board advised that they would review his argument and provide their decision.
- Hearing closed.

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## HEARING #9

### 116.70-1-24 37 Mary Street – Anthony J. Tabone, Jr.

2013 Assessment:	\$74,600
New Tentative Assessment:	\$81,100

- Board swore in Mr. Tabone.
- Mr. Tabone provided the Board with paperwork. There was some information missing from Mr. Tabone's paperwork because he could not understand what was required. He explained that he

did the best he could. The Board advised that they required his estimate of his market value, date and sign the form as well as provide his name and address. Mr. Tabone complied. Mr. Tabone advised that he did not understand how the property value could increase by \$7,000 because he hasn't really made any improvements to the house in a while. He explained that he has a house right next door to him that is pretty much identical and he was told that the same builder was used for both. He advised that last year his neighbor's assessment was \$61,700. The houses are almost identical. He didn't see how he could get the assessed price for his house. He also advised that he was not living in a residential district and there are businesses on his street. He provided pictures of his neighbor's home. His argument was that the surrounding neighborhood was not conducive to such a high assessment as his because one of his neighbors was an apartment building which was not kept in good order. There is a house directly across the street that has been abandoned for about three years and is surrounded by junk. Because of the business across the street, parking is an issue. Also, the people who park on the street use it as a trashcan. The house behind him has two huge holes in the roof and he has no idea what's living in there. Every year he has to call Codes regarding the house across the street because the grass is tall. No one shovels snow in the wintertime. He feels that all this devalues his property. He argued that the comparables had larger lot sizes.

- Mr. Burns advised that he was the appraiser on this property. Mr. Burns explained how he developed his assessment. He also explained the criteria that are taken into consideration. A market estimate is arrived at based on what each of those things contribute to value and is compared to each of the market estimates of the comparable properties. He also explained how the adjustment process worked. Based on these comparables, the value came in at \$81,100. He thought this was a fair value and went on to explain why. Because the house next door did not sell, it could not be used as a comparable sale. They don't arrive at value by using comparable assessments. Mr. Tabone again argued that the properties around him were in bad shape so that would devalue his property. Mr. Burns advised that he took all this into consideration. Mr. Burns advised that Mr. Tabone could have come in for an informal meeting but Mr. Tabone didn't.
- Hearing closed.

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## HEARING #10

### 116.71-2-37 114 Hamilton Avenue – Frank and Phyllis Catalfano

2013 Assessment: \$96,400  
New Tentative Assessment: \$105,700

- Board swore in Ms. Catalfano
- Ms. Catalfano provided the Board with paperwork.
- Ms. Catalfano feels the property should be valued at \$98,000. This figure is based on an assessment that Mr. Burns did for her in August, 2013. She was refinancing the premises so needed an assessment done. Ms. Catalfano advised that the only reason she is arguing it is because of this prior assessment.
- Mr. Burns advised that this was an appraisal that he did for the Credit Union back in August, 2013. Mr. Burns went on to advise that this is a different situation. The market value for the Credit Union is based on three comparables and it's a more indepth analysis. The market value for the City is based on mass appraisal principles. Five different comps are chosen; the adjustments may be different than the adjustments Mr. Burns used. For a bank appraisal he can only go back one year in time; for the City appraisal he has to use four year's worth of data. It's a different data pool that's used for the bank appraisal. He explained his formula for the bank appraisal. Mr. Burns explained the formula for the City appraisal. The market estimate came out at \$105,700. Mr. Burns also explained that he has to use a bigger array of comps than he can for the Credit Union. Ms. Catalfano said she had no argument other than the other appraisal.

- The Board advised that they would make that note. Mr. Burns said that there's always a range of value and the City requirements differed from a bank appraisal. The Board advised that they would be sending out letters on this.
- Hearing closed.

## HEARING #11

### 116.31-1-7 58 N. Lewis Street – Robert and Beth Edmonds

2013 Assessment: \$70,900  
 New Tentative Assessment: \$89,400

- Board swore in Mr. Edmonds.
- Mr. Edmonds supplied the Board with paperwork.
- Mr. Edmonds advised that he is retired; used to be an assessor for assessment review; his appraisal license, certification and credentials are available if required. He had a third party do a re-evaluation on the comps and they were good and has no issues with them. He listed the comparable properties and numbered them according to best case. He spoke regarding 19 Cottage Street which just sold which is a three-unit home and listed the details of the property. 58 Lewis Street is an 1870s brick 5-bedroom with a partial basement. He advised that he had done additional research on this property. The appraisals on the properties came in at about \$96,000 to \$85,000 in that parcel. He tried to look into the sale to see if there were any circumstances. He spoke about the RP5217 which is a property transfer which is used to determine the full market value of the property. When he went to look at it, there was a \$6,900 concession. His argued that this concession should not be included in the full sale price but \$115,000 was used in the numbers and were coming up for comparison. Mr. Burns advised that they had \$115,000 as the full sale price. Mr. Edmonds argued that that was not the full sale price. Mr. Burns explained that it was either a clerical error or the attorneys made it in error. Mr. Edmonds argued that it wasn't the attorneys. Mr. Burns requested to view the RP5217. Mr. Edmonds argued that a clerical error was made when entered into the system and the concession sale price was included. In the field study, the assessment department did not do due diligence in the verification of data. He believes that they would have found the error in the field study. He explained the bad numbers in and bad numbers out theory. This trickle down effect is what happened. In his opinion, when assessing 58 N. Lewis Street, the assessor failed to do a field study. He did his field study and advised how he went about doing this. He explained his findings. He reported that every parcel around him had been reduced and he found another data error on his neighbor's property in which the legal description was missing. He went on to explain the effect of the error. He blamed the reduction on the John Camardo property at 56 N. Lewis Street. Apparently John's property has been vacant for many years; no doors are locked so entry is very easy. Mr. Edmonds provided the Board with a picture of the view from his porch at 58 Lewis Street. He argued that it hinders resale value and it hinders trying to rent a place.
- Mr. Burns addressed the legal description problem. It is on the City's system but the Image Mate had a lot of problems and the County lost their entire data base. Mr. Edmonds was not aware of this issue. Mr. Burns advised that the information was there and apologized if it didn't make it over to the County website. On the seller concession, Mr. Edmonds is absolutely right. It is the Assessor's Office clerical error and they are going to correct that. Mr. Edmonds' sales report should be rerun based on 9 Peacock having the proper sale price.
- Mr. Edmonds went on to advise that #2 was a great comp, same type of conditions, square footage, etc. Mr. Burns requested Mr. Edmonds' packet from the Board so they can review that sale and put the right number in. After this is done, it will be represented to the Board and they will make the final decision.
- Hearing closed.

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## HEARING #12

### 115.41-1-30 19 Aurelius Avenue – Susan Hawker

2013 Assessment: \$40,200  
New Tentative Assessment: \$45,200

- Board swore in Ms. Hawker.
- Ms. Hawker provided paperwork to the Board.
- Ms. Hawker wondered if the increase was based on the permits she took out 2012 and 2013. She explained her circumstances and advised she has owned the house since her father passed away in 1995 and her mother passed away in 2010. Her nephew trashed the place when he was living in it. She took out a permit in 2011 but he didn't touch anything until 2012 when he gutted a couple of rooms downstairs. She ended up having to have him evicted because he did no upkeep on the property. She produced a current picture of the house at the Board's request. She also produced pictures of the interior showing the general condition of the home. At one point her daughter moved in and her boyfriend attempted to do some work on the house as he was unemployed at the time. There is no kitchen on the first floor and no running water. He is now back at work and is starting to collect used materials to update the home. No other work has been done. Ms. Hawker also advised that the bathroom needed to be redone because the nephew did a very shoddy job.
- Mr. Farrell advised that he had appraised the property and he had based his assessment on permits. Mr. Farrell requested a walk-through to view the condition. Ms. Hawker agreed and an appointment was made for a mutually agreeable date.
- Hearing closed.

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## HEARING #13

### 116.61-1-21 69 South Street – Mark Dunn

2013 Assessment: \$176,800  
New Tentative Assessment: \$185,600

- Board swore in Mr. Dunn and Mr. Soules.
- Paperwork was provided to the Board.
- The owner feels that the property should be assessed at \$139,230.
- Mr. Dunn advised that when they had their new assessment they realized how high their old assessment was and then they had a conversation with Fred Farrell periodically and he would drop the assessment down. Mr. Dunn argued that they were being unfairly taxed and assessed and explained his reasoning. He spoke about the commercial properties in the neighborhood and the fact that they had sold for 24.8% below assessment value over the last four years. They broke out the value of their property to be about \$133,000. He spoke about the comparables and compared the square footage value to their property. He advised that their building is considered much more average than these comparable buildings. The average per square foot for the buildings used for comparison was \$30.00 and their square footage was valued at \$48.00 per square foot. He thought a fair assessment should be \$139,230. They did not average in the sales they just thought that \$139,230 was a fair number. They know that this is a 22% reduction but thought this average was in line with the other buildings. He also went on to speak about historical buildings used for commercial use. He thought there had been a change in the

demographics in what is going on in the City of Auburn. There was a period when commercial properties were the hottest thing to have for offices. But then people couldn't afford the taxes, upkeep or utilities. He noted that if you looked on South or Genesee Streets, many of these properties are not being used for commercial properties anymore. They're going back to being more of a residential use. People are going to more high efficient buildings. It's much cheaper. To compare historic commercial to historic residential is not legitimate anymore. He also spoke about below average quality of the building. This building is their regional company headquarters and they don't make money on the building. They have kept it in reasonable shape but compared to other buildings, it's well below average quality. He compared it to the funeral home at 44 South Street and the insurance building. These are two of the nicest buildings in the City. Their building is assessed the same as these buildings and they're impeccable. He went into detail about the problems with the house. He then went on to speak about assessed land values. The average is \$.85 per square foot for the land assessment. Their property is assessed at \$1.25 per square foot. This is \$27,000 more than the comparable properties. Not only is the land and the building overassessed but also the quality of the building is considered to be below average. He touched briefly on the income side. He detailed income and maintenance figures. There is a negative cash flow at the end of the year. As far as rentals are concerned, it's a tough market and they haven't had any bites at all in the last 45 to 60 days. There was a lot of maintenance work done on the property last year to make the place better. The soffits are in bad shape though. There was a question to the Board regarding buildings with historical designations. The owners of these buildings must go through more hoops to make renovations on the exterior and they felt that there were extra costs relative to maintenance. A historical building costs about 50% more because everything has to be done in line with the historical code. There was some discussion on this with the Board.

- Fred Farrell was the assessor on this property. He advised that he reduced this property quite a bit to get it at \$185,000. He explained how he came to this figure. He looked at quite a few historical properties and thought it had the second or third smallest assessment on South Street. His land is paved and this raises the assessment. He went down the checklist that had been provided by Mr. Dunn and Mr. Sayles and pointed out the discrepancies and holes in their argument. Their whole argument is based on comparable assessments and Mr. Farrell provided more information on these. He spoke regarding the comparables provided by Mr. Dunn and Mr. Sayles and made comments on them. Mr. Farrell went on to provide information on commercial sales that had been omitted from their list. He advised the Board that no municipal employee or officer for a two year period after serving as a municipal officer or employee may represent or arrange services to a private person or organization in connection with any matter involving the exercise of discretion before a municipal office, board, department or comparable organizational for which he serves. He was over there. He went on to say that he thought the whole thing was tainted and should be thrown out summarily. There was argument regarding the sales and Fred thought it was a complete misrepresentation to this Board. The Board requested copies of Fred's statement. Fred also spoke regarding the income expense report. There was some discussion on this. Mr. Dunn spoke to the issue of Fred's argument. There was more argument about the assessment and the fairness of it. Fred advised the Board that he is going to submit it to John Rossi for review. He thinks it was a submission to a quasi-judicial board. He advised the Board that they were a gateway between Mr. Soules and judicial relief. He thinks this is a misrepresentation of certain facts because some of these sales were not good sales. Secondly, there were sales inserted deliberately to drive down the average price per square foot and a certain number of sales were omitted. He thinks this should be examined by John Rossi. If anything does not pass then the whole thing should be summarily dismissed.
- The Board advised that they would be making a review and a decision would be made.
- Hearing closed.

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**HEARING #14****116.34-1-15 54 Drummond Street – Robert and Tina Brechue**

2013 Assessment: \$133,000  
New Tentative Assessment: \$143,400

Board was informed that the lady who attended was not Ms. Brechue.

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**HEARING #15****116.41-1-19 140 Ross Street Extension – Ann Bishop**

2013 Assessment: \$127,200  
New Tentative Assessment: \$137,300

- Board swore in Ms. Bishop.
  - Ms. Bishop provided the Board with paperwork.
  - Ms. Bishop feels her owner estimate should be \$127,100. One of the reasons she believes her assessment should remain at \$127,000 is because the house needs a brand new kitchen which she expects to do but is unable to afford to do it and add \$20,000 to an assessment. Her argument is that if it stays at \$137,000 she will have to put approximately \$20,000 into the kitchen as it is in bad shape. She detailed the shortcomings of the kitchen. She advised that she did look at some of the comparables and looked at sales close to where she lives and provided figures for those sales. She asks that the Board reconsiders her assessment.
  - The Board inquired as to the age of the house and was advised that it was built in 1971 and has a 40-year old kitchen. Ms. Bishop advised that she bought the house five years ago. The Board responded that the kitchen was functional. Ms. Bishop reported that the cabinet doors were falling off and the cabinets that should roll out are broken so she has no shelves in some of the cabinets because they were so aged that the shelves broke. She did concede that it was a functional kitchen but needs to be replaced. The Board sees her point. Mike Burns that typically for a new kitchen they add \$10,000 on to the model. The model estimate is what's used to compare the property to the other sales that sold. They all have a model estimate too. So if they've had a new kitchen put in and we're comparing it to her house then they're going to get a negative adjustment of around \$10,000. A new kitchen will increase her model up \$10,000. Mike also advised her of the residential improvement exemption which allows a property owner to do improvements to their house without being penalized from an assessment perspective. They would phase in the kitchen over an 8 year period at 12 ½ % per year. He also advised that the house is probably in the best neighborhood in the City of Auburn. He feels that it is worth every bit of what he assessed it for. He went on to explain that the houses in the neighborhood are selling for a good price and they all have dated kitchens.
  - The Board will have their decision in a few weeks.
  - Hearing closed.
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**HEARING #16****115.35-2-76 206-210 Seymour Street – Eric Johnson**

2013 Assessment: \$88,600

New Tentative Assessment: \$121,100

- Board swore in Mr. Johnson.
- Mr. Johnson provided the Board with paperwork.
- Mr. Johnson feels that the property should be assessed at \$82,500 because it's not worth \$121,000. The Board asked when Mr. Johnson purchased the house and he responded 2009. He also told the Board that he didn't put any money into the house and he doesn't think it's worth any more than \$82,500.
- The Board inquired as to the sale; was it through MLS or through a friend. Mr. Johnson told the Board that it was through his old boss' friend that he knew and told him about it. The Board asked if it was on the market, was there a "For Sale" sign on it and Mr. Johnson responded "no" but the owner did want a little more than what he paid for it. He advised the Board that the former owner had paid more than what he normally should have paid because he couldn't get financing for himself. Mr. Johnson thought the \$88,600 assessment was fairer than the \$121,100 was. The front unit needs to be gutted because the inside is trashed. The Board was provided with more information regarding the sale price. There is a lot of work that needs to be done.
- Mr. Burns advised that Fred Farrell appraised the property. It's a two-site property and they don't have anything in their system set up to appraise the whole property all at once, they have to appraise each building separately. It's a difficult task to do that. He went on to explain why. Mr. Burns showed pictures of the properties and provided some details. Fred Farrell presented the Board with the comparables in the neighborhood and what they sold for and that was just for the two-family part, however, the other house needed to be valued as well. Mr. Burns asked Mr. Johnson if it was pretty rough right now and Mr. Johnson advised that it was. Mr. Johnson went on to explain that there were tenants in there.
- The Board advised that they would be making their decision in the next couple of weeks and asked if Mr. Johnson if he would permit Mr. Farrell to go through the properties. Mr. Johnson said yes and Mr. Burns advised that he could make an appointment with Fred when he left. Mr. Burns also advised that the City does offer a residential improvement exemption and he explained how it worked.
- Hearing closed.

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## HEARING #17

### 115.35-2-76 21-23 Madison Avenue – Anthony Gasparro

2013 Assessment: \$72,900  
New Tentative Assessment: \$89,600

- Board swore in Mr. Gasparro.
- Mr. Gasparro provided the Board with paperwork.
- Mr. Gasparro's estimate of the property value is \$80,000. Mr. Gasparro advised that the property had been inherited from his Grandmother and was transferred to him in 2008. He felt the property was worth \$80,000 because the rest of the properties in his neighborhood are not over \$75,000 and some assessments have gone down. He provided pictures of the view from his back yard. They are rental properties. He also provided pictures of the view at the top of Madison Avenue which is a poor occupancy home. He provided pictures of the property at 5 Madison Avenue which has old cars in the driveway wrapped with tarps, a horse stable and a basement full of 30 cats. Apparently the stench inside this house is very bad. He also provided details of other properties on Madison Avenue and advised that he has helped to clean up the property across the street from him and the property value went down \$8,000. Mr. Burns pointed out the improvements that had been made to the house.
- Mr. Farrell was the appraiser on this property and spoke about the property. He told the Board that Anthony has a beautiful home and nothing is out of place which is why he classified it as

“good”. Everything has been updated in the home and Mr. Gasparro advised that he doesn’t have central air. Mr. Farrell explained why he went with the higher value because there are some really nice houses on the lower end of Baker, lower end of Madison and he thought Mr. Gasparro was comparable to them. If he does make an adjustment to the location where Mr. Gasparro’s house is he will have to do all mass value for those undesirable properties. Mr. Farrell advised that this was Mr. Burns’ call. This was discussed by the Board. Mr. Gasparro again argued that some of the houses were dumps.

- The Board advised that they will make a decision and advise Mr. Gasparro.
- Hearing closed.

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## HEARING #18

### 116.31-2-4.11      78 Franklin Street – John Mortimer

2013 Assessment:                      \$145,900  
New Tentative Assessment:        \$147,400

- Board swore in Mr. Mortimer.
- Mr. Mortimer provided paperwork to the Board.
- Mr. Mortimer feels that the property should be assessed at \$25,000 because there is no longer a building there, it burned. Mr. Mortimer described the fire at Tinker’s Guild. The Board asked what the land value was and Mr. Mortimer advised that it was \$113,000.
- Mr. Burns told the Board that it is commercial property so he was going to have Fred Farrell speak to this. Mr. Farrell said the fire happened after the valuation so it would be up to the Board to make the adjustment because he couldn’t. He advised that it’s land value and that’s it. The Board asked if the land value was \$113,000 and Mr. Farrell said he didn’t think so but after checking, it turned out that it is \$113,000. Mr. Farrell advised that there is a parking lot as well and the parking lot is part of the property. Mr. Mortimer advised that the parking lot had been ruined by the construction on Franklin Street. All of the blacktop would have to be removed and redone. Mr. Mortimer also told the Board that he tore down a building and put grass in. Mr. Burns advised that he had some patios out back just so he could have bands. There is nothing left, it’s just a blank site. Mr. Farrell advised that he would have to run a cost approach with just land and all the improvements are gone. Mr. Mortimer also advised that the insurance company is thinking of deducting the \$113,000 from the payout. He knows legally they can’t but it is going to be a fight. Mr. Farrell advised that there are two different appraisals; one for insurance purposes and one is an appraisal for tax purposes. He went on to advise how it had been appraised. Mr. Burns advised that the insurance company would have to make Mr. Mortimer whole. Mr. Burns told the Board what the reasons were for the high land value. Mr. Mortimer argued that his land is not worth what it would be worth on Grant Avenue, which is the comparison used to make the appraisal.
- Mr. Farrell advised that he would rerun costs with all of the improvements removed and provide it to the Board. The Board will make a determination in the next couple of weeks and provide their decision to Mr. Mortimer. Mr. Mortimer asked if they could put a rush on this.
- End of hearing.

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## HEARING #19

### 123.47-2-71      107 Lake Avenue – Margaret DePalma

2013 Assessment:                      \$190,700  
New Tentative Assessment:        \$190,200

- Board swore in Ms. DePalma.
- Paperwork was presented to the Board.
- Owner feels that the property should be assessed at \$182,000. Mr. Scollan, the new owner, advised that they just bought the house for \$177,250 and the appraisal was \$182,000.
- The Board advised that they could do this but it had to be done a different way. Mr. Burns advised that he had to be designated by the owner or they had to prove that they are the owners with a Statement of Sale. Mr. Burns advised that because it only closed a few weeks ago, Mr. Scollan is not the owner of public record. He has to prove it to the Board by a Statement of Sale or a recorded Deed. Mr. Scollan told the Board that their attorney had faxed paperwork over on 3/12 or 3/14. Mr. Burns asked the Board to look in the packet to see if it was there. The Board advised that there was nothing in the packet pertaining to a sale. Mr. Scollan was advised to go to the County Office Building and get a copy of the Deed. Mr. Scollan advised that they had all that at home. The Board advised the Scollans to bring the Deed back in the next few days to have it be included in their packet. Mr. Scollan was asked by the Board if there were seller concessions and he replied in the affirmative. Mr. Burns said that Mr. Scollan has an appraisal that more accurately the value of the property. Mr. Scollan would like the Board to take that into consideration. Mr. and Mrs. Scollan will provide the Board with a copy of the Deed and the appraisal so the Board can make their decision.
- Hearing closed.

## HEARING #20

### 116.47-2-71 126 E. Genesee Street – Timothy Chadwick

2013 Assessment: \$68,700  
 New Tentative Assessment: \$82,200

- Board swore in Mr. Chadwick.
- Mr. Chadwick provided the Board with paperwork. The owner feels the assessment should be \$53,750. Mr. Chadwick advised that he bought the house in 2008 for \$69,000+ Mr. Chadwick thought that there seems to be a discrepancy in how much he paid and what his mortgage is. The Board advised that it didn't matter what he paid for it. Mr. Burns explained that the sales they used go back to 2010. It's a four-year cycle. There was discussion on the perceived discrepancy. Mr. Chadwick explained that the property needed a new roof and provided pictures of the premises and provided estimates for replacement. Mr. Chadwick went on to explain how he came to his figures. The lot is small and there is no parking and he has never taken out any permits on the property. He went on to say that the only comparable he could find close to his is 13 Hoffman and compared the two properties. He also commented on the assessments of properties close to his. Mr. Burns commented on the sale situation on Genesee Street and advise that there were hardly any and what there was were all huge and not good comps. Mr. Burns said he had to go outside the neighborhood to try to find the most similar size. He had a problem with that as well. He had to go outside the immediate neighborhood and this was perfectly acceptable because of the lack of information. The Board asked Mr. Burns if he had seen the pictures of the roof and he said no. The Board then asked him if he was doing an appraisal and saw that, what would he do on the appraisal. Mr. Burns advised that he would be willing to stipulate down to \$72,999 which is about a \$10,000 difference. The reason he put a "999" on is because when the roof goes on, it goes back up to the value that's indicated by the sales. Mr. Chadwick still believes the assessment is erroneous and went on to comment about this. The Board asked if he was eligible for the residential improvement program and Mr. Burns affirmed this and advised how it would work for Mr. Chadwick. Mr. Burns advised that he would stipulate to \$72,999 on the \$10,000 for the roof, if this was acceptable to all parties, then once finished, the assessment would go back up to the current assessment value. The Board asked

Mr. Chadwick if he was open to Mr. Burns' suggestion of a stipulation. Mr. Chadwick asked what would happen if he didn't and was advised that the Board would take all the information and make a decision in the next couple of weeks. Mr. Chadwick still felt that the property was worth less than that. There was more discussion on this. Mr. Chadwick asked what an "adjusted sale price" was. Mr. Burns explained how this figure was arrived at. Mr. Chadwick was supplied an application form for the Residential Improvement Program.

- Hearing closed.

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## HEARING #21

### 109.64-1-7      200 Grant Avenue – Ross Baker

2013 Assessment:                      \$261,600  
New Tentative Assessment:        \$311,300

- Board swore in Joe Vanliew, a representative of Ross and Bonnie Baker. Mr. Baker is deceased and Bonnie is his business partner.
- Paperwork was provided to the Board. Owner believes the property should be assessed at \$227,500. Mr. Baker provided some background information on the property outlining the drawbacks which are that the property is a converted residential house with a poll barn frame around it which relies on the neighboring property for access. The road front access for the property is only 51 feet. When the State redid the highway they eliminated the access to the property. At that time the property probably should have been merged. He provided pictures. It was difficult to find comparisons and provided those comparisons that he had found. He had taken into consideration frontage on Grant Avenue. He spoke on the square footage comparisons with other comparable properties. He thought that with the smaller frontage of 200 Grant Avenue, it should be less valuable. Because it is sandwiched against their other property, it makes it virtuously unsaleable.
- Mr. Burns showed the Board an overhead of the subject property. Mr. Burns inquired if there was a written right-of-way or easement. Mr. Vanliew said no. The Board asked if the owner would be better off combining the two properties and Mike said she could. The Board asked if it would be in the owner's best interest to do that. Mr. Burns said he would have to do quite an analysis to come up with a number. The Board thought that if the properties were merged then the increased value would just be lot size and traditional frontage. Mr. Burns asked Mr. Farrell to speak to this.
- Mr. Vanliew continued his reasoning of his interpretation of the property value and explained his figures.
- Mr. Farrell advised that we don't value land in the City of Auburn by footage, everything is done by acreage. The Grant Avenue land table is over \$600,000+ and acre due to purchases on Grant Avenue. Mr. Farrell advised how the land table is broken down. He also advised that the hardship is self-created because they didn't merge the property so it is landlocked. It has access because it has shared owners. It was explained to the Board that it has to be valued according to current use. Mr. Farrell advised that in all actuality he only raised the value of the building by \$3,900; the rest of the increase was all due to the increase in land value. He explained the reasoning for the land value increase. Fred was asked to provide land sale information for Grant Avenue and he did so. There was some discussion on why demolition costs would be included in land value.
- Mr. Vanliew argued that the acreage of his property was only .29 so conforming size, the lot is not big enough to do anything with. His argument is that unless it's sold with the other lot, it has no value. Mr. Burns advised that he was getting into "what ifs". There was a discussion on this.
- Hearing closed.

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**HEARING #22****109.64-1-6      202-204 Grant Avenue – Ross Baker****TAPE WAS NOT TURNED ON AT THIS POINT SO THERE ARE NO FIGURES**

2013 Assessment:                 \$??  
New Tentative Assessment:     \$??

- Board swore in Joe Vanliew, a representative of Ross and Bonnie Baker. Mr. Baker is deceased and Bonnie is his business partner.
- Mr. Vanliew tried to find comparable sales and didn't find any. He did compare his property to Ballian's which was sold in 2011 for \$150,000. He advised that his building is about 30 years old and in need of repairs. A roof repair would cost \$90,000 and needs to be done shortly. There are some structural issues as well. His argument is that most other properties on Grant Avenue are professionally-built commercial properties. The most comparable property that he was able to find was 120 Grant Avenue which is the Finger Lakes Furniture building. He outlined the comparisons on the two buildings.
- Mr. Vanliew was asked if he was finished with his presentation and he said no. He pointed out that on the comparison of the two properties, there is a glaring discrepancy in value. He compared lot sizes as well. He advised that down the east side of the building the City has a right-of-way and they are within 10 feet of the right-of-way.
- Mr. Farrell spoke to this and he advised that his job is to assess land for what it sells for. He thinks the landowners should make a presentation to Council and ask for their assessments to be frozen until such time as they are sold to the big firms. Meanwhile, he has to value them as they are. He explained how he arrived at this assessment. He only increased the value of the building by \$500; the rest of it was a \$100,000 increase in the land all done by land table. The Board spoke on the astronomical prices of land on Grant Avenue and advised that big operations were coming in and driving the prices up because to them, the land is cheap. Mr. Vanliew argued that the property should only be at that value when it was sold. Mr. Farrell spoke about the PILOT program. There was more discussion on the land values.
- Hearing closed.

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**HEARING #23****109.64-1-3      228-230 Grant Avenue – Ross Baker**

2013 Assessment:                 \$255,500  
New Tentative Assessment:     \$341,800

- Board swore in Joe Vanliew, a representative of Ross and Bonnie Baker. Mr. Baker is deceased and Bonnie is his business partner.
- Paperwork was provided to the Board.
- Mr. Vanliew believes the property should be assessed at \$250,700. Mr. Vanliew argued that he had found two neighboring properties with the same footprint, function and purpose. The assessment again is in land and there was an increase of \$86,300. Mr. Vanliew provided an aerial view of the building and compared it to 242 Grant Avenue which is similar in function and structure and has a lesser land value. This property was discussed. Mr. Vanliew also provided a comparable of a vacant lot. This was discussed.
- Mr. Burns explained that again it goes back to the current use law. It has to be valued as to the current use. It has a building on it and it's prime land. The lot next door cannot be built on

because it doesn't meet the minimum lot size requirements. Mr. Farrell spoke to this and explained the ramifications of a non-conforming lot and current use. Mr. Vanliew argued that the whole process didn't make any sense. Mr. Burns advised that his buildings were grandfathered in but according to State law they have to value what's there at the going rate for land because it's being used for something. On the other hand, the other person's lot has nothing there, it's a non-conforming lot so his current use is non-conforming land which can't be used for anything except assemblage. There was discussion on this.

- The Board advised that they would be making their decision in the next couple of weeks and will be sending out letters on the properties.
- Hearing closed.

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## HEARING #24

### 115.57-2-29 12 Underwood Street – Patricia O'Connor

2013 Assessment: \$76,800  
New Tentative Assessment: \$87,300

- Board swore in Ms. O'Connor.
- Paperwork was presented to the Board.
- Ms. O'Connor feels that the property should be valued at \$65,000 because there has not been much work done to the property and it's very hard for her to keep up with it. She complained of the noise from Big Kahunas; there's a monument place across the street and the old Alco factory which is an eyesore. The owner said it's hard for her to keep it up and she's retired and can't afford improvements. She argued that there is a property owner down the street who's lot is bigger than hers, he has a garage and his assessment is lower than hers. The Board asked if it was a single-family home and she said no, his is a double. She advised that there are times that the cars are parked on both sides of the road and it's hard for her to get into her driveway. There's so much noise at night from the bar. The Board advised that the bar had changed its name to CC's. Ms. O'Connor told the Board that nothing had changed since the new ownership.
- Mr. Farrell spoke to this. He advised that he had made adjustments to Esther Olliver's house because she is right on top of that bar and Mr. Endelacoto has provided photos of people urinating on his house and throwing beer bottles. He also has problems with parking. Mr. Farrell advised that he couldn't make a location adjustment for the entire street because it stops at adjacent properties. He advised that just because the outside was well kept he thought perhaps the inside was dated and he would have to walk through the house and make an adjustment for the kitchen and bathrooms. The houses do have decent value because they have been well maintained. The Board asked if any improvements had been done in the last 10 years or so. Ms. O'Connor said no. Mr. Farrell asked if Ms. O'Connor would be amenable for him to do a walk-through and see what the kitchen and baths look like. There was discussion on the problems with the bar in the neighborhood. Ms. O'Connor was amenable.
- Hearing closed.

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## HEARING #25

### 116.25-2-4 322 N. Marvine – Maureen Collins

2013 Assessment: \$162,100  
New Tentative Assessment: \$180,700

- Board swore in Ms. Collins.

- Board was provided with paperwork.
- Owner feels that the property should be assessed at \$162,100. Ms. Collins feels that this is a fair value and the current assessment is too high compared to other properties. She thought it was a big jump without anything being done to the house. She advised that she had been given 5 comparables by a real estate agent with the same approximate square footage and design as her property. The Board asked if they were sales or not. She provided a comparable market analysis to the Board. The Board inquired of Mr. Burns if this property was rerun as “normal” what it would come out as. Mr. Burns advised that he and Fred would have to do that on their own. They do not do this in front of the BAR or the grievant. If an adjustment was to be made, they would have to go back on their own time and present it back to the Board again.
- Mr. Farrell explained that the home is a beautiful home, well kept and he put the condition at good and that that classification pushed her up a little higher than the rest of the neighborhood. He wondered if she should be classified somewhere between good and normal. He thought she was definitely above normal for that neighborhood. There was some discussion on this. Mr. Burns inquired if Ms. Collins had updated since it was built in 1958. She said that 15 years ago she put siding on it and at the same time she put a new roof on it. Mr. Burns asked if the kitchen and bathrooms had been updated from the 1950s. Ms. Collins advised that in the kitchen she put on new doors and in the bathroom she installed a bigger vanity and toilet. Mr. Burns advised that the assessment wasn’t out of line because it had been updated. Mr. Burns also said the house is probably in the best neighborhood in the City and there are strong sales. The main point of contention would be the condition. He thought perhaps Mr. Farrell should take a closer look at it and see if an adjustment is warranted on the condition side then rerun and choose his comparables. Ms. Collins is willing to have this done.
- Hearing closed.

## HEARING #26

### 116.50-1-1 10 Alden Avenue – James Giannettino

2013 Assessment:	\$186,400
New Tentative Assessment:	\$180,100

- Board swore in Mr. Giannettino.
- Paperwork was provided to the Board.
- Owner believes the assessment should be \$155,160 based upon the comparables he found. He explained his findings. All of his comparables sold in 2013. He spoke on the sale prices. He feels that the best comparable for his is 3 Linn Avenue. He went on to report that this property is newer and has more amenities and still it sold for less than his is valued for.
- Mr. Burns spoke to this. He reported that Mr. Giannettino used a price per square foot basically and averages. He asked if Mr. Giannettino made any adjustments between the sales? Mr. Burns went on to explain how adjustments worked in the whole scheme of the appraisal. Mr. Burns showed Mr. Giannettino the comps that he had used and also the adjustments that were done. Mr. Giannettino argued that any comps he found within a three block radius sold for less than his. He went on to point out the differences between the properties. Mr. Giannettino asked about property value and total assessment. He complained that his neighbors have double lots and their land is assessed lower than his is. He gave various examples. The Board explained that the 4-3-2-1 Rule applied here and they explained it. Mr. Burns showed him the land table and explained how it works. Because Mr. Giannettino has a smaller lot, he’s hitting the higher incremental value of the land table. The first 25% of the land is valued at 40% of value. The next 25% is valued at 30% of value. The next 25% is valued at 20% and the final 25% is valued at 10%. Those rates continue on if there is a bigger lot so more of the land is in the smaller percentage, lower value of the land value. Mike showed Mr. Giannettino his personal land table and explained the differences. Mr. Burns then showed Mr. Giannettino his neighbor’s land table.

He then made analogy that the smaller the parcel, the more it costs. This is set up by the State of New York. Mr. Giannettino went on to speak regarding the value of the house. Again, he thought 3 Linn was the best comp. Mr. Burns came up with other properties in the subject neighborhood. Mr. Burns advised that he is showing a value of \$167,500 using Jim's comp, 3 Linn Ave. and he would be willing to stipulate to that. Mr. Burns asked what Mr. Giannettino's estimate of value was. He replied that his was \$155,160. Mr. Burns advised that \$167,500 would be his bottom line and that's with full adjustments. The Board advised that he could reject Mr. Burns' offer but then the Board would decide and he didn't know at this point what they'd come up with. The Board also advised that they would be looking at the evidence and deciding. There was more discussion on the process. The Board advised that they would make their decision in the next week and then letters would go out after that. Mr. Giannettino accepted the stipulation.

- End of hearing.

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## HEARING #27

115.34-1-44.1

173 Cottage Street – Gregory Michaels

2013 Assessment: \$170,400

New Tentative Assessment: \$179,250

- The Board swore in Mr. Michaels.
- Mr. Michaels advised that he does not have an application, he was just told to show up.
- The hearing was put on hold. Mr. Michaels needed to fill out an application to be heard by the Board of Assessment Review. The staff cannot help, only the Board of Assessment Review can. Mr. Michaels then provided the Board with his paperwork.
- The owner thinks the value should be \$170,400. Mr. Michaels argued that the comparables that were provided to him are in a different neighborhood. They're all in the east end, in better neighborhoods. He also argued that there really are no homes in the west part of town that can be compared to his. He presented some comparables in his neighborhood but they sold for less than the value of his and he advised that he has done no improvements to his property. He doesn't think he would get that price if he were to sell it. Compared to comparable sales and home values in that area, he thought that \$170,400 was more than fair for his value. He is surrounded by multi-family homes. He agreed that his home was the newest, the nicest and worth the most in his neighborhood but he doesn't feel that his neighborhood supported the increase in value.
- Mr. Farrell spoke to this and advised that every single one of the comps in the other end of town have been adjusted by \$10,000 by neighborhood adjustment. They know that the west-end neighborhoods are nowhere near as nice as an east-end neighborhood. He went on to explain his findings. He advised that he spent a lot of time on this property and he did four or five runs that kept coming out higher. He worked hard to get it down to \$179,250. The house has a lot of features, three-car garage, pool, fencing, all that adds value and he can't subtract it. He did the best he could to adjust this home.
- Mr. Burns added that the sales demonstrate on the east end that if this house was in the east end it would be a whole lot more than \$179,000. It would be \$250,000. Mr. Michaels agreed. However, his only argument is that he didn't think anyone would spend \$179,000 on Cottage Street.
- Hearing closed.

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## HEARING #28

115.34-1-45.1

175 Cottage Street – Gregory Michaels

2013 Assessment: \$77,100

New Tentative Assessment: \$85,200

- The Board swore in Mr. Michaels.
- The owner feels that the old assessment of \$77,100 is a valid assessment for this property. Mr. Michaels doesn't believe the value has changed because he hasn't done any improvements on it. There was one three-family home up the street that sold for \$40,000 and he admits that it was run down. This was one of the comparables. He spoke on other comparables as well. He thought that compared to other properties, the new assessment was high. It's nothing fancy, it's just an old house.
- Mr. Farrell spoke to this. He spoke about the comparables and advised that 128 Cottage Street was probably the closest comparable, other than the basement. However, an adjustment was made for that. It's smaller than Mr. Michael's property and it sold in 2012 for \$77,000 and that's why he assessed Mr. Michael's house at \$85,200. He explained how he came to that value. He went on to speak about the other comparables and how he compared them to the subject property.
- The Board advised that they would review all the evidence, make a decision and advise Mr. Michaels of their finding.
- Hearing closed.

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## HEARING #29

116.78-1-41

82 Mary Street – Mark Covich

2013 Assessment: \$123,500

New Tentative Assessment: \$153,000

- Board swore in Mr. Covich
- Paperwork was provided to the Board.
- Owner feels the property should be valued at \$123,000. Mr. Covich advised that all they have done to the property is put a new roof on in 2006. Mr. Covich also advised that his next door neighbor has done a lot of work on his house and put a lot of time and money and he thinks that's why his property was valued significantly higher. His land is a lot smaller property than the neighbor's as well. All they have done is some painting and a little wallpaper throughout the house. It's a small lot and he can't see how it could jump \$30,000.
- Mr. Burns spoke to this and advised that Mr. Covich was right and it is the house right next door that sold for a big number that drove his value up. Mr. Burns thought from the exterior, the two houses looked very similar condition-wise. Mr. Rossi did have a pool and Mr. Covich admitted that they have a small one. Mr. Burns advised that the square footage of the house is similar. Mr. Covich has 2 baths whereas Mr. Rossi only has 1 ½ baths. The smaller lot size would have been adjusted. Mr. Burns went on to speak about the other comparables being sold for good prices. Mr. Covich argued that there were other homes on Mary Street that are having a hard time selling. They have had to drop their asking price. He thought that they could never come close to getting that amount for theirs if they put it up for sale. Mr. Burns asked what the kitchen and bathrooms were like. Mr. Covich replied that they have the original floors; the bathrooms were old and the way that they had been for 20 to 30 years. The upstairs bathroom is a small add-on and all original. They have kept it up but haven't done any modernization. Mr. Burns

asked him to describe the kitchen. Mr. Covich said it has linoleum flooring which is original; original cabinetry; appliances original. It's not a large kitchen but has a small island but very basic. Mr. Burns explained what an affected year was. Mike requested an inspection in order to make adjustments if necessary and try to rerun the comps if Mr. Covich is agreeable. Mr. Covich agreed.

- Hearing closed.

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## HEARING #30

**116.23-1-12                      13 Catlin Street – Mary & Thomas Walsh**

2013 Assessment:                      \$77,700  
New Tentative Assessment:        \$89,800

- Board swore in Mr. & Mrs. Walsh.
- Paperwork was presented to the Board.
- Owner thinks the property should be assessed at \$77,700. Mrs. Walsh showed pictures of her backyard and advised there was a big housing problem out back plus up the street lives a sex offender. The Board asked if she thought the neighborhood had changed and she said yes. There is an issue with the neighbors who are hoarders and there is all kinds of junk outside.
- Mr. Farrell spoke to this and advised that it's a nice, well-kept house. It's had good maintenance with good windows, nice siding and nice roof so the designation is "good". He assumes that the inside has been kept up as well. The Board asked how old the kitchen is and how the bathrooms are. Mrs. Walsh advised that the kitchen is 20 years old and the bathrooms are original and probably 40 years old. Mr. Burns inquired if it was Calamar that was going up behind them and they said yes. Mr. Burns also asked if all the folks in the neighborhood had had an opportunity to band together and buy that lot. Apparently it was talked about but it was sold. Mr. Farrell advised if he was to make an adjustment for Calamar he would have started at Grant Avenue, go up Caitlin and go down North Lewis in order to be fair. He does think that Mr. & Mrs. Walsh have a valid argument that there should be a buffer there. They advised that they had asked for a bigger buffer of 50 feet but were only given 20 feet. Mr. Burns asked Mr. Farrell what the size of a fair buffer is. He responded that if mature trees were put in there each one of them was going to have a good 20 to 30 foot grid line. Mrs. Walsh advised that they were supposed to at the bottom of the hill. She has asked for them to give them some fast-growing Christmas tree-type trees to put up.
- Mr. Farrell advised that the only thing he could do for the Walsh's is to look at the kitchen and bath and see how dated they are. He reiterated why he assessed it as "good" because they keep a nice house. The Walsh's agreed with Mr. Farrell's suggestion.
- Hearing closed.

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## HEARING #31

**115.59-1-40                      32 Jefferson Street – Edward & Sandra Bennett**

2013 Assessment:                      \$35,600  
New Tentative Assessment:        \$47,300

- Board swore in Mr. & Mrs. Bennett.
- Paperwork was provided to the Board
- Owners think the property should be valued at \$35,000. Mr. Bennett advised that there is no yard and there is a shared driveway which causes them a lot of trouble. There are new owners in the

house next door, which is a rental, and for their tenants the situation is terrible. They also argued that the comparable houses had much larger lot sizes and they're in a much nicer neighborhood. This property is a low income property.

- Mr. Farrell spoke to this matter. He advised that he made a site adjustment for their house so there's an adjustment in the land. He also made an adjustment for the shared driveway which should have brought down the value of the property a little bit. Mr. Farrell explained that he made this property inferior to the comparable properties. Mr. Burns and Mr. Farrell spoke about the comparable properties not being in the best neighborhoods either and their sales were good. Mrs. Bennett questioned the square footage. The other houses had much more square footage than their house. Mr. Farrell advised that those houses would be adjusted down for their larger square footage. Mr. Burns and Mr. Farrell explained some of the process involved in assessing properties with shared driveways. Mr. Bennett advised that he could not justify raising rents to justify the increase in taxes. Mr. & Mrs, Bennett argued that they are not absentee landlords, their properties are decent and the properties are a good alternative to Malone Village and Oak Creek.
- Hearing closed.

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### HEARING #32

115.74-1-13

202 Hardenbergh Avenue – Edward & Sandra Bennett

2013 Assessment: \$44,100

New Tentative Assessment: \$50,200

- The owner's estimate is \$44,100. Mr. Bennett advised that the lot is very small. There have been no improvements to the property. There is a blacktop driveway but it's not theirs, it belongs to the company that has the garage in back. It could be construed that that is their driveway. The house does have a small driveway on Pierce Street. The telephone company park all their trucks across the street and they also store their equipment there as well. There is a garage right across the street and one behind the property. The owners argued that if you count the driveway that goes to the garage, the property is bordered on all sides by commercial property. The house is not a four bedroom, it's a three bedroom.
- Mr. Farrell advised that he ran all the comparables. Mr. Bennett argued this property could not be compared to Pleasant Street or Baker Avenue because there is no industry over there. Mr. Farrell agreed as far as the industry is concerned but the computer model is going by the land size. There maybe should have been a site adjustment and location adjustment. He thought the comps were good. There is no garage but the other ones have one. Mr. Bennett argued that he would not be able to get \$50,000 for the property. Mr. Farrell thought that there very well needs to be a site adjustment but he'd have to do everyone on the street. The Board requested to see the aerial view and Mr. Burns complied. It was determined that the industry was there when they bought the property. Mr. Bennett advised that the owner of the garage is detailing cars in there. An auto repair shop is across the road.
- Hearing closed.

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### HEARING #33

115.59-1-29

35 Orchard Street – Edward & Sandra Bennett

2013 Assessment: \$37,700

New Tentative Assessment: \$49,450

- Owners feel the property should be assessed at \$37,700 because last year's assessment was fair. The owners advised that there are only three bedrooms, not six. The owners advised that at the informal hearing, they advised that there were only three bedrooms on the property.
- Mr. Farrell is going to try to change the data and rerun the comparables. He changed the property from six bedrooms to three and ran the comps twice and is still getting \$49,500 to \$57,100. Mr. Bennett argued that he would never get \$25,000 for a one-bedroom unit.
- The Board advised that they will make a decision based on the information provided and will send letters out advising of their decision.
- Hearing closed.

#### **HEARING #34**

##### **116.47-1-1                    74 E. Genesee Street – Michael La Hood**

2013 Assessment:                    \$98,400  
 New Tentative Assessment:        \$99,700

- Board swore in Mr. La Hood.
- Paperwork was provided to the Board. Mr. LaHood had applied for an enhanced STAR which isn't quite as much of a savings and then he went for the other one because of his age but missed the date. Mr. Burns advised that his application was in process but he didn't get his tax return in on time. According to the law, the Board has a right to make a decision on whether to allow him to have the low income senior exemption. The Board also needs to review the form.
- The Board advised that they would be sending Mr. La Hood a letter within the next two weeks.
- Hearing closed.

#### **HEARING #35**

##### **115.26-1-33                    100 Pulaski Street – Teodor and Maria Dubovici**

2013 Assessment:                    \$100,600  
 New Tentative Assessment:        \$106,500

- Board swore in Mr. Dubovici.
- Owner advised that he has not invested any money in the property. The owner believes the property to be worth \$100,000. Mr. Dubovici argued that his sister has a bigger house and he does not think \$106,500 is not fair. The five comparables that he was shown at the informal hearing, they were not even close to his. The school bothers him day and night. The lights shine straight into his livingroom. He complained to the school. With the traffic in the morning, he can't park his car and can't get out and it's the same thing in the afternoon. The five houses he was shown, no one has anything close to what he has to put up with.
- Mr. Farrell did the appraisal and advised that it is a ranch style which has suddenly become popular and values have gone through the roof. People want the ranch-style houses because the population is getting older and they want to be on one floor so the value per square foot of the ranches go up. He did take into consideration that the school was close by. He advised that he got it as low as he could. Mr. Burns advised that the assessment started out at \$116,300 and it was lowered by \$10,000. Mr. Dubovici argued that he couldn't open his windows in the summer because of the noise from the school. One of the Board members advised that he lives right near the school as well. He confirmed the traffic situation. Mr. Dubovici again complained about the lights being so strong. Mr. Burns advised that the comps that Fred provided should be looked at to see if they are experiencing the same phenomena. Mr. Farrell discussed some of the

comparables near the school. Mr. Burns advised that he has been in the house and although lovely and clean, it is dated. Basic ranch, well built.

- The Board advised that they will review the evidence and come up with a decision in about three weeks and send Mr. Dubovici a letter.
- Hearing closed.

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## HEARING #36

**108.46-1-22.1                      318 N. Division Street – Mark & Cynthia Gallup**

2013 Assessment:                      \$92,800  
New Tentative Assessment:        \$108,200

- Board swore in Mr. and Mrs. Gallup.
- Paperwork was provided to the Board.
- The Board asked the owners what the value should be and were advised it was worth \$92,800. The owner argued that because of the location of the property, the assessment should be lower. The owner advised that they really hadn't done anything to it but needed repairs because of storm damage. Also, they just had the assessment lowered in 2012.
- Mr. Farrell assessed the property and advised that he updated the effect of the roof repair. That was the only difference. It was remodeled after a fire. He noted that the house was a 1980s quality and the condition adjustments brought it up to that figure. The comps were discussed. Mr. Burns advised that the system captures the decrease and the timeframe based on the time adjustments. The Board questioned the double sale and Mr. Burns advised that if it sold four times in four years then it's still in the sales file and they can still use it. The appraiser has the discretion to use whatever comps he wants. Mr. Gallup spoke regarding the siding on the building that was replaced at the time of the fire. They argued that the storm damage repair was not for the entire roof, they only repaired what had been damaged and they went over the damage. Mr. Farrell advised that there was an error in the paperwork which listed five half bathrooms. Mr. Farrell was asked to do a correction on the half baths. The owner advised that there was no boiler, they have forced air and no air conditioning. Mr. Burns advised that all the data should be rechecked.
- The Board advised that they would take the information that they have, Mr. Farrell will rerun the comps based on the correction of the data and they will take it all into consideration and they should have a letter out in the next couple of weeks. The zoning was discussed as well.
- Hearing closed.

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## HEARING #37

**115.46-1-22.1                      47 E. Genesee Street – 9274 Group, Inc. – Sheila Wiener**

2013 Assessment:                      \$2,217,000  
New Tentative Assessment:        \$3,160,200

- Board swore in Ms. Wiener.
- Paperwork was provided to the Board. The representative of the owner submitted additional paperwork. She provided background information on the property which is a RiteAid Store. They are requesting a reduction to \$1,930,000. The basis for requesting this is an income and expense report. Any information provided to the Board is proprietary and confidential and cannot be disclosed or used for any other purposes. She discussed this report with the Board. Ms. Wiener provided other information regarding the property. She spoke regarding the comparables

that were used. She advised that the investigation was based on the income approach to valuation which she believes is the fairest approach to market value. She advised that these are leases and the rents are set forth in the lease; there are no added rents. She discussed the comparables. Mr. Burns inquired if the tenant was allowed to sublease. Ms. Wiener advised that they are but they would be on the hook for the remainder. They are ten-year leases and at the end they are really at the mercy of the RiteAid Corporation. Typically, they seek out a new location and built a new store. She spoke of new changes that RiteAid stores were considering and this would change the mantra of the stores. She asked the Board to look at the income and expense value approach to the property and reduce the assessment to \$1,930,000.

- Mr. Farrell explained that there are a limited number of prime corners in the City of Auburn. He asked if Ms. Wiener could explain the difference between the value of the lease and the value of person who holds the ground lease. He went on to advise that there are two separate values in a property like this. Actually RiteAid tomorrow could probably sell it to another investor group who could sell it to another investor group and so could this firm when you have at least a Triple B or perhaps a little better tenants and they're well sought after. They are marketable. Ms. Wiener argued this point. She also advised that none of the properties of the company she represents have been sold off in any type of combined conglomeration of pharmacy stores that were sold off. The market is much different now. This is the leasehold valuation for the property. She expanded on this topic. The property is located on a one-way street and she does not consider it a prime intersection of East Genesee and North Fulton Street. She went on to discuss valuation and fair value. Mr. Farrell inquired if the building was built user-specific by her firm and she affirmed this. Mr. Farrell inquired if any improvements had been made and she advised that there are no tenant improvements. She spoke about the higher maintenance costs which could be contributed to the age of the building. Mr. Farrell advised he is valuing this against all the other grouping of drug stores we've had lawsuits we've had lately and he is willing to work with Ms. Wiener on this.
- Hearing closed.

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## HEARING #38

115.69-1-65

195 Genesee Street – Pang Lay Kooi

2013 Assessment: \$119,500

New Tentative Assessment: \$133,333

- Board swore in the Mr. Lay Kooi.
- Paperwork was provided to the Board. Mr. Lay Kooi advised that he had completed it to the best of his ability. The owner feels that the property should be assessed at \$119,500 because there have been no changes. There has been nothing done to the property. The owner advised that last year a pipe broke outside and they had to pay \$1,000 to replace it. The Board asked what percentage of the building was Mr. Lay Kooi using for his office. He advised that he was just using the downstairs. The front is being used as a waiting room and the he has office space in the back. He uses the upstairs for storage.
- Mr. Burns advised that he inspected this property several years ago and he didn't correct all of the usage in the building. The Dr. and his wife were there and they went through it. All the information was shared and they took care of that. Mr. Lay Kooi advised that it is an old house, they don't want to tear it down, they wanted to restore it.
- Mr. Farrell assessed this property and explained that this property would be grouped in with the other commercial properties in the area. The owner argued that the advantage that they have is that they have a separate entrance and they can have apartment upstairs. Theirs isn't closed off and they really can't rent a building when they have a Dr.'s office downstairs. Mr. Farrell advised that it's all in the amount of footage that is available to rent out, the type of use and off street parking. It's basically the visibility on

that street and what basic office space would go for. He advised that it would have helped if he had been provided with an I and E and how much space was used and how much was vacant and maintenance costs. Mr. Farrell advised that he had to drop it from professional office space to walkup office because it has considerable less value per square foot. Mr. Farrell asked if he wanted to get the I and E report filled out in the next few days and submit it to the Board, he would redo it. The owner invited Mr. Farrell to take a look at the building but Mr. Burns didn't think it was necessary because he has been through the building and it's correctly coded.

- The Board advised that they need the I and E as soon as possible and then in a couple of weeks they will make their decision. Mr. Farrell advised the owners to take a ride up and down Genesee and South Street and take a look at old houses that have been converted into professional office space and that would give them an idea of comparables.
- Hearing closed.

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## HEARING #39

122.43-1-77.1

13 Anderson Circle (Rear) – Douglas and Linda Anthony

2013 Assessment: \$2,700  
New Tentative Assessment: \$11,200

- Board swore in Mr. and Mrs. Anthony.
- Paperwork was provided to the Board. The owners feels that the property should be assessed at \$2,700 because nothing has been done, it's a lot; there's no street; there's a little walkway; there's no utilities; no sewer, gas and electric, no nothing.
- Mr. Burns advised that this lot was classified as being residual land over the years. Mr. Burns had been told by the City Engineer that this was a legal building lot that meets minimum lot size dimensions and that there could be sewer and water so it could be developed. He went on to explain his calculations and also advised that it does have road access. The road does not have an official name, it's an extension of Thornton Ave. Mr. Burns also advised that he physically looked at the lot and was able to get his car down in. He said he did knock 50% off because of the location; being on the street that's not paved and being farther away from normal than a typical lot. There was some discussion on the validity of the building lot and the dimensions. It was determined that there was a discrepancy in the lot size and Mr. Burns wanted to check the deed. He also advised the property owner that her attorney would have to file a correction deed if the dimensions were incorrect on the original deed. He went on to advise if it was merged with her property, it would go back to the original value. Ms. Anthony said that's what they wanted to do originally but was advised that it couldn't be done. There was further discussion on the merge. Mr. Burns advised that he could do the merge as long as the Board agreed. Mr. Burns proposed that the Anthonys provide a copy of the deed and he'll check it for restrictions and if everything is in order, it could be merged with their other property. The merge would be contingent upon the blessing of Engineering and Planning to make sure it is legal to do so. The Anthonys agreed to this course of action.
- Hearing closed.

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## HEARING #40

115.82-2-3

6 Dexter Avenue – Noreen Schiminski

2013 Assessment: \$60,000  
New Tentative Assessment: \$69,950

- Board swore in Ms. Schiminski.
- Paperwork was provided to the Board. Owner feels the property should be valued at \$60,000 because there has been nothing done to the house and there are a lot of issues with it. There is no garage, no shed, no storage for a lawnmower, outside tools or a grill. She does not own all of her driveway; she didn't know until she installed it that part of it is on her neighbor's property. The neighbor gave Ms. Schiminski an easement and she could use it as long as she lived there but after that, it reverts back. Ms. Schiminski detailed the needed improvements such as a roof replacement, the older galvanized plumbing which needs attention every four weeks. The wiring needs updating. She noted that the comparables are substandard. Some are tenants who are not interested in how the property looks and the neighborhood looks shabby. She provided pictures to the Board detailing the flaws in the property. She provided her own list of comparables to the Board. The issue is how much it would sell for and she feels she could never get \$70,000 in its present condition.
- Mr. Farrell advised that the house looks good from the curb. Mr. Farrell advised that he would make an appointment to take another look at the house at a mutually convenient time if Ms. Schiminski so desired. Ms. Schiminski affirmed this.
- Hearing closed.

#### HEARING #41

**116.38-1-9                      41 Seminary Street – Marcus Babb**

2013 Assessment:                      \$59,000  
 New Tentative Assessment:        \$78,500

- Board swore in Mr. Babb.
- Paperwork was provided to the Board. Owner feels that property \$60,000 is a fair value. Mr. Babb advised that the only improvement he has made was to remove shrubs in front of the property.
- Mr. Farrell spoke on this matter. He reported that the comparables were in similar condition, old-style homes, and in normal/average condition. Mr. Babb advised that nothing has changed. Mr. Farrell explained how he came to that value. Mr. Babb asked if the comparables were duplexes or single-family. Mr. Farrell confirmed that they were all duplexes. Mr. Babb went on to report on the shortcomings of his property compared to the others. There was discussion on the selling price of neighborhood properties. There was more discussion on the quality of the neighborhoods.
- Mr. Farrell reported on how he reached his assessment figure.
- Hearing closed.

#### HEARING #42

**116.38-1-32                      38-40 Seminary Street – Marcus Babb**

2013 Assessment:                      \$61,400  
 New Tentative Assessment:        \$71,900

- Paperwork was provided to the Board. The property owner feels that the assessment should be \$60,000. The Board asked the age of the pictures on the property. Mr. Burns responded that a lot of the pictures go back to 2004. They try to update them if someone changes the house.

- Mr. Babb reported on the details of the house. Mr. Babb questioned the sale figures of the comparables. Mr. Farrell provided the details. Mr. Babb advised that there is still work to be done on the house but it's not finished. Mr. Babb was advised by the Board that it is reassessed every four years unless something is done to the house. Mr. Babb advised that nothing has been done to the house to warrant the increase. All he has done is fix the inside of the house after tenant move out because of the destruction.
- Mr. Farrell advised that he has coded everything as "normal" unless Mr. Babb feels that they should be less than that. Mr. Burns asked if this house needs fixing and Mr. Babb responded that the front porch needs fixing; the roof has to be fixed; on the other side, it's the same story. Mr. Burns asked how the inside was. Mr. Babb said he painted the paneling. Mr. Burns asked how the kitchen and bathrooms were. Mr. Babb responded that there were construction tiles in the bathroom and kitchen. Mr. Farrell inquired as to the vintage. Mr. Babb reported the kitchen and bathroom were both from Lowes. He also reported that the foundation needed to be shored up. Mr. Burns asked if there were any estimates available but Mr. Babbs has not secured any as yet. The driveway needs work as well.
- Hearing closed.

## HEARING #43

**116.38-1-8                      39 Seminary Street – Marcus Babb**

2013 Assessment:                      \$62,100

New Tentative Assessment:        \$70,300

- Property owner feels that the assessment should be \$60,000 because the siding is wood and has to be painted again. The property still has a dirt floor in the cellar and sooner or later he will have to replace his furnaces because when he put them in, he didn't know any better and put them on the dirt floor. There is no yard and the windows are from when he bought the house. The roof is not in bad shape. He had to replace the chimney. Mr. Burns asked about the condition of the inside, the kitchen and the baths. Mr. Babbs advised that he redid the downstairs because of the location of the door. Again, the foundation has to be shored up. A kitchen was built at the back of the house and it's on posts and every so often it has to be jacked up. He's uncertain if cement can be poured there or not.
- Mr. Farrell said that there were the same comparables for all of the properties because there are duplexes in the same neighborhood and he reported the details. Mr. Babb said that it's hard to find good tenants unless it's an emergency and they need housing as soon as possible. He again reiterated that the neighborhood is not the best one. Mr. Farrell again spoke on the details of the comparable properties. Mr. Babb spoke on the condition of the neighborhood. Mr. Burns thought his points were valid and the Board should consider them.
- Hearing closed.

## HEARING #44

**116.62-1-35                      28 Steel Street – Leroy Wellington**

2013 Assessment:                      \$47,999

New Tentative Assessment:        \$62,400

- Board swore in Mr. Wellington.
- Paperwork was provided to the Board. Owner feels that the property should be valued at \$47,999 because he feels it's over assessed. He had started renovating upstairs because he had

a tenant and they trashed the upstairs. He got about half-way through but he gave up. It happened again so he and his wife moved downstairs. Mr. Wellington provided photographs to the Board and he discussed the condition of the property with the Board. The Board asked if the whole upstairs was gutted and Mr. Wellington affirmed that he had and it has been that way since 2008.

- Mr. Burns advised that this property has been on a partial assessment since it was lowered in 2013. The dates on the photos were verified. Mr. Burns said it's been on a partial for a year; it could be stipulated back to the partial and give him another year. The reason for a partial assessment was explained by the Board. This partial assessment is usually only for two or three years. However, Mr. Wellington is just going to leave it in the condition it is in presently. It depends a lot on his health. He is not sure he will finish it. He doesn't expect to be able to sell it for very much.
- Mr. Burns spoke regarding the comparables that he used and reported that they were all in "fair" condition. The Board thought that the partial assessment would be fair if his intention was to finish the work but there is no intent here.
- The Board advised that they would review the information provided and they will make a decision and will provide it to Mr. Wellington.
- Hearing closed.

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## HEARING #45

116.55-1-45

23 Bradford Street – Gary Wright (Eva Wright RLU)

2013 Assessment: \$40,200

New Tentative Assessment: \$40,900

- The Board swore in Mr. Wright.
- Mr. Wright's application was missing from the packet so it had to be completed at the time of the hearing. Mr. Wright provided further documentation to the Board. Owner feels that property should be valued at \$39,000 because the driveway is shared; there is no garage; both houses beside the property have garages; other houses that he looked at have full driveways.
- Mr. Burns explained that he used Valuation District 10 which is a code for a shared driveway and that \$1,000 credit was given to the property. There was a sales comparison approach to arrive at the value. Mr. Burns spoke about the comparables for Mr. Wright that were used for the appraisal. He went into detail about the comparisons and advised that the comparable estimate came out at \$40,900. Mr. Wright provided pictures to the Board. He again spoke about the shared driveway but the Board pointed out that this was taken into account. He spoke further about the property lines for the property. The Board advised that they were aware of the property width and that it was compared against other wider properties and that adjustments were made. Mr. Burns explained that many properties had shared drives or no drives and that a credit was established for this. Mr. Wright advised that the kitchen was dated, perhaps from the 40s or 50s.
- The Board advised that they will review the information provided and will make a decision and advise of that decision in writing within a couple of weeks' time.
- Hearing closed.

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## HEARING #46

115.42-3-14

110 Wall Street – John Allen (JR Real Estate)

2013 Assessment: \$25,600

New Tentative Assessment: \$56,900

- Board swore in John and Jason Allen.
- Paperwork was provided to the Board. Owner feels \$41,000 is a fair value for the property. Mr. Allen advised the Board that this property would not sell for \$56,000. He thought that unless it became an owner occupied property, then it might fetch that amount. He thought that a more reasonable sale price would be \$45,000.
- Mr. Farrell spoke to this matter. He advised that he ran the comparables for the neighborhood and said investments properties run for about \$25,000 per unit. The property has had some recent repairs done which bumped the value up a bit. He spoke about the sales of the comparables. The Board asked Mr. Allen if he had come in for an informal meeting and Mr. Allen advised that he had not. He also advised that computer comparables don't mean anything to him as he's been around too long. Mr. Allen's son asked why the large jump when there hadn't been much work done on it. The Board explained that every four years every property in the City is revaluated. Last year's assessment went up because a permit was pulled and work was done on the property. Mr. Burns advised that it was a partial in 2012 and it went up to \$25,600 and the partial was removed in 2013. There was discussion about this situation. Mr. Burns provided the Board with the property history. Mr. Burns advised that their mission was to try to determine what it would sell for. The Board discussed this issue with Mr. Allen. Mr. Burns advised that no two houses are exactly alike so they make adjustments. Mr. Allen's associate advised that they were trying to keep the rent reasonable. The comparables seem a lot newer, are sided and have been remodeled. The Board reiterated that adjustments were made for all these factors. The Board advised that they are using 800 sales and there probably is someone in there who did overpay. There was discussion on how the assessment process works. Mr. Allen's son advised that it was a big house, hard to heat and he cannot get a good rent out of it due to this fact.
- Meeting closed.

## HEARING #47

115.42-3-24

106 - 108 Wall Street – John Allen (JR Real Estate)

2013 Assessment: \$40,000

New Tentative Assessment: \$69,900

- Property owner feels the value should be \$40,000 because it's capped, that's all he would be able to get for it. The tenants have subsidized rents; they are good people but they live like pigs and the inside is not worth making improvements because they're just going to tear it apart again. There was discussion on this with the Board. Mr. Allen advised that the tenants had been with him for a number of years but they don't take care of property. All they have done is paint the property. It is a very old building that needs work. There is no incentive to do anything to improve the property. The Board again advised that the assessment did not go up because of the paint job but because every property in the city was reassessed. There was discussion on this. The comparables were discussed as well as what adjustments were made. Mr. Burns spoke explained the appraisal and adjustment process. The Allen's argued that the property was nowhere near this value. Mr. Allen also pointed out what he thought was a close comparable but Mr. Burns pointed out that they do not use comparable assessments to arrive at value. As an appraiser, he has to look at the sales. The Allens were not happy with this analogy.
- Hearing closed.

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**HEARING #48****115.60-2-5                    48 Clark Street – John Allen (JR Real Estate)**

2013 Assessment:                    \$36,700  
New Tentative Assessment:       \$71,000

- Owner feels that \$45,000 is a fair assessment. He again reiterated that as soon as he painted the outside, the assessment went up. The argument is that this is a three-unit and it would be hard to sell. Mr. Allen advised that the turnover in tenants was high. He also feels that the location, being on a one-way street, does not add to value. The rents have to be lower because of the cost of the utilities because the building is an old one and hard to heat. They also had issues with the comparables as they felt they were not anywhere near the property.
- Mr. Burns advised that three-family properties were few and far between. They don't sell; there are only about 30 of them during the entire four years. They tried to get them as close as possible. There was discussion regarding the comparables. Mr. Farrell advised that the sales prices of the comparables was pretty consistent. Mr. Allen thought that the buyer of the properties was working on tax credits and must be a great incentive. Mr. Farrell discussed this. More comparables were discussed. Mr. Farrell advised that each of the units come out at about \$25,000 per unit sale price. This is done by condition, neighborhood, etc. This amount was discussed.
- Hearing closed.

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**HEARING #49****115.67-2-7                    7-9 Genesee Place – John Allen (JR Real Estate)**

2013 Assessment:                    **\$ The tape did not start at the point where the figures were reported.**  
New Tentative Assessment:       \$

- Mr. Allen reported that this property is on a narrow street. There is no curb at the end so it looks like there could be a driveway. Mr. Burns asked where the tenants parked and Mr. Allen said that they parked right at the end of the street. Mr. Burns asked if there were any complaints on this. The owner advised that the biggest issue here again is that it is an old one and there is no yard anymore because there is a retaining wall and the yard has been destroyed. The retaining wall is large and has failed twice. Mr. Allen is afraid if it fails again that it will take out the whole side of the house. The question of the curb may be taken care of at some point because Mr. Allen has applied for it.
- Mr. Farrell spoke on the comparables.
- Hearing closed.

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**HEARING #50****116.54-2-38                    73 Owasco Street – John Allen (JR Real Estate)**

2013 Assessment:                    \$29,800  
New Tentative Assessment:       \$35,700

- Property owner felt that the value should be \$35,000 because he doesn't feel that he could sell the property for the new assessed value.
- Mr. Burns assessed this property and spoke regarding the comparables. He advised he found comparables that were in similar condition as the subject property. He had to cross some neighborhood boundaries on this one. He explained why, even if he had to go outside the boundaries.
- Hearing closed.

## HEARING #51

**116.62-2-58                      83 Owasco Street – John Allen (JR Real Estate)**

2013 Assessment:                      \$54,300  
 New Tentative Assessment:        \$53,500

- Owner feels that the property should be valued at \$45,000 because all they have done is painted it and expanded the porch. There was some confusion about the figures. Mr. Allen still thought the present assessment was too high. The Board asked why he thought it would only sell for \$45,000 and Mr. Allen explained that; 1) neighborhood; 2) interior. The Board asked Mr. Allen to describe the interior. Mr. Allen said the interior has deteriorated and the interior is not as flashy as the outside. The lot is messed up as well, there is a lot of debris to clean up. For some reason, it keep collecting all around. Apparently, one of the neighbors is using their property to dump trash. Two gables are leaking. It was a three-unit but was cut down to two. The Board advised if there was off-street parking, the assessment would have changed. The owner advised that there are infiltration issues in the basement.
- Hearing closed.

## HEARING #52

**115.36-2-3                      46 Perrine Street – John Allen (JR Real Estate)**

2013 Assessment:                      \$35,700  
 New Tentative Assessment:        \$39,100

- Owner feels the value should be \$35,000. Owner advised that the value of the property in this neighborhood deteriorates because of the bars. The property needs a new roof. The property was a burnout when it was bought. There was discussion on the comparables. The neighborhood with the bars does not attract good tenants. There is also a shared driveway. The owner reported that the framework is also not in good condition.
- Mr. Farrell explained his comparables.
- Hearing closed.

## HEARING #53

**115.50-2-6                      72 West Street – JasonAllen/Douglas Tomandl**

2013 Assessment:                      \$20,100  
 New Tentative Assessment:        \$26,900

- Owner believes the property is worth \$20,100 because the property was in poor condition when they bought it. There was no roof and it was a two-family. It is now a single-family and in this neighborhood, he couldn't get more than \$20,000 for it. The yard is very, very small. The house has four bedrooms but no family wants to go there with an automotive place right next door with broken cars, glass and poison oak and the City lot next door is never groomed. They have offered to buy the City lot but the City refused. Mr. Burns advised that they would have to contact John Rossi if they wanted to buy it.
- Hearing closed.

## HEARING #54

**116.63-1-31                      82 Owasco Street – John Allen (JR Real Estate)**

2013 Assessment:                      \$29,600  
 New Tentative Assessment:        \$37,000

- Owner feels that the value should be \$20,000. The owner advised that the property used to be a multi-unit, commercial space and then three residential units. Mr. Allen bought it from HUD for \$3,500. The property is now a single-family property with a commercial front. The units cannot be rented out so he started renting out rooms and he was advised by the City that he can't do that anymore. So now he has the property that no one will buy as a single-family. The lot is a funny shape and the neighbors are terrible. It's functional obsolescence. Mr. Farrell could not understand why the Zoning Board of Appeals would not allow Mr. Allen the same use as the previous owner. Why would you tie someone's hands and make the building useless?
- The Board argued that there were other buildings in town that have that functional obsolescence. They cited former neighborhood grocery stores as an example. There was discussion on this. It was explained that because it was vacant for a number of years, it lost its status. There was more discussion on the issue.
- Hearing closed.

## HEARING #55

**115.50-2-2                      80 West Street – T and J Craft, LLC**

2013 Assessment:                      \$42,500  
 New Tentative Assessment:        \$46,000

- Board swore in Mr. Smith.
- Paperwork was provided to the Board. Owner feels that the property should be assessed at \$40,000 because that is what they paid for it.
- Mr. Farrell advised there was a mixup between what the lawyer recorded on the 5217 and what the Assessor's Office received so if the owners provided evidence they Mr. Farrell has no problem lowering the assessment to \$40,000. Mr. Burns advised that they do require more evidence than what was provided such as a recorded 5217 form and this should be done as soon as possible. This was discussed with the Board.
- Hearing closed.

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**HEARING #56****116.47-1-9                    13 Chestnut Street – Timothy Smith**

2013 Assessment:                    \$86,600  
New Tentative Assessment:        \$93,900

- Paperwork provided to the Board. Owner feels the value of the property should be \$86,600. The owner questioned the adjusted sales price. Mr. Burns explained that no two properties are exactly alike. Mr. Smith still did not understand how those figures came about. Mr. Farrell said that was because it was adjusted to that particular property. Mr. Farrell explained the process then Mr. Burns expanded on the explanation and assisted Mr. Smith in understanding the adjustment process, the adjustment mechanism and advised that every property has a market value. Mr. Smith then understood the process.
- Hearing closed.

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**HEARING #57****116.38-1-26                    6 Holly Street – Timothy Smith**

2013 Assessment:                    \$81,500  
New Tentative Assessment:        \$88,000

- Paperwork was provided to the Board. Owner feels that the property value is \$78,000.
- Mr. Smith provided the Board with a private appraisal done by John Scala on March 20, 2014, appraised at \$81,000, and comparisons of surrounding homes. Mr. Burns advised that he did his appraisal and it came it at 88,000; he provided five comparables; he went through the adjustment process, just as another appraiser would do. Mr. Burns advised that Mr. Scala's appraisal should stand just as it is for the Board to review. He also advise that he is going to let his appraisal stand as it is.
- Mr. Farrell advised that it must be taken into consideration that everything is done by mass appraisal and that period from 2010 to 2013 so they would be using different comparables. Mr. Burns advised that there is a wider range of comparables, probably four years' worth whereas John would probably only go back a year. Mr. Farrell advised that Mr. Scala is a very diligent and esteemed appraiser with a high threshold of honesty and the City is using different comparables; different valuation techniques as required by City Ordinance. There was some discussion regarding the square footage of the property. Mr. Burns advised that the only thing they could do was go back and do a remeasure. The Board advised that there should be a remeasure. The Board advised that they would be making their decision in a couple of weeks.
- Hearing closed.

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**HEARING #58****115.65-2-19                    15 Wright Avenue – Natalie A. Holak**

2013 Assessment:                    \$64,500  
New Tentative Assessment:        \$61,800

- Board swore in Ms. Holak.

- Owner believes the property value should be \$60,000. She explained that the property was purchased on July 29, 2013 for \$60,000. Mr. Burns inquired if anything had been done to the property since Ms. Holak purchased it. Her reply was no. Mr. Burns advised the Board that no permits had been pulled on the property. Mr. Burns spoke regarding the sale file and the effective years. Mr. Burns asked if there were new windows or the old-fashioned wooden kind. Ms. Holak advised that they were the old-fashioned wooden ones. Mr. Burns spoke regarding the different figures in the market estimate between the sale file and the subject file. He advised that both figures should be exactly alike and they weren't. If both figures are exactly the same, it will register at her sale price. Mr. Burns proposed that the assessor give the file to us and he will correct it and he would agree to the \$60,000. The Board concurred.
- Hearing closed.

## HEARING #59

**115.59-1-19                      100 – 102 Clark Street – Matthew Salemi, Jr.**

2013 Assessment:                      \$63,500  
 New Tentative Assessment:        \$73,700

- Board swore in Mr. Salemi.
- Paperwork was presented to the Board. Owner feels that the value should be \$66,675 because of the way he looks at property. The houses are very old so he increased the value by 5%. He thinks a 10% increase in ten years will double the value of the property. However, he doesn't believe the property would actually sell for double what he paid for it in 10 years at 10%. He advised that he paid \$65,000 for the property about 19 years ago. He spoke further regarding increases. He proposed that the maximum it should go up is 10% and that would be \$6,350 and it would be assessed at \$69,850. He spoke further regarding percentages he perceived were fair. He advised that this particular property, because it's income property, is supposed to have an I and E. He asked someone to explain it to him. He asked how the I and E worked.
- Mr. Farrell spoke to this matter. He reviewed the I and E and explained the necessary calculations. Overall vacancy was explained. He explained the typical vacancy rate for that neighborhood. He went on further to explain how he arrived at the figures. Management fees allowed were also explained and calculated. It's a little riskier neighborhood so that was taken into consideration. Mr. Burns thought that their assessment was very fair from the perspective of the numbers and the income approach to value. Mr. Farrell also thought the figures were fair. Cap rates were explained. Investment risk was discussed as well. Mr. Salemi asked why the real estate taxes and the mortgage included in the expenses and Mr. Farrell explained that this was because they are loaded back into the cap rate. He was recovering his taxes in the cap. Mr. Farrell explained this further.
- Hearing closed.

## HEARING #60

**115.50-1-19                      60 Barber Street – Matthew Salemi, Jr.**

2013 Assessment:                      \$35,000  
 New Tentative Assessment:        \$44,100

- Paperwork was provided to the Board. Owner estimates the value of the property to be \$29,400. The owner explained he purchased the property for \$28,000 in December of 2012. The property was listed for \$32,000. He again spoke regarding percentage increases per year. He said the

assessment went up \$57.5% which he thought was extremely high. He spoke regarding the comparables.

- Mr. Burns advised that it never made the sales file because it's a two-parcel sale. He asked Mr. Salemi if there was another piece of land associated with this. Mr. Salemi advised that there is a little piece in the back with nothing on it but grass. Mr. Burns said that they can't account if it's two parcels that sell under one sale price so it did not recognize its own sale price. Mr. Burns advised that it was a nice looking property, he did pay \$28,000 and Mr. Salemi advised that he was pretty sure it did. The Board suggested that the two properties be merged. Mr. Burns advised that Mr. Salemi had to come and see him and it would be taken care of. Mr. Salemi spoke of market value having something to do with property assessment somewhat and this was discussed. Mr. Salemi spoke on the property's flaws.
- Hearing closed.

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## HEARING #61

**115.35-2-79                      200 Seymour Street – Lori Sheriff**

2013 Assessment:                      \$60,500

New Tentative Assessment:        \$66,700

- Board swore in Ms. Sheriff.
- Paperwork was presented to the Board. Owner believes that that the value of the property should be \$57,000. Ms. Sheriff advised that when she had she had her first increase she had home repairs that addressed a lot of structural issues, however, there are still other issues. Ms. Sheriff outlined the many issues that need to be addressed in the property. She does not feel that she could sell the property at the assessed value.
- Mr. Farrell spoke to this matter. He discussed how he reached his findings with Ms. Sheriff. The Board asked about the condition of the kitchen and bathroom. Ms. Sheriff advised that there have been plumbing issues. She reported that the kitchen has a 10° slant. It was jacked up before she bought it but there is still the slant. She advised that it was all redone before she moved in. There was some difficulty in trying to get everything to fit because of the slant. The Board asked if there were enough issues to drop the effective year built. Mr. Farrell advised that if there was enough structural issues, yes, but he'd be glad to drop the effect year built. The good is because of the windows and maybe the interior is fair. The Board thought it would be a good idea if Mr. Farrell did an inspection and Ms. Sheriff agreed.
- The Board advised that they would have their decision in a couple of weeks after they have reviewed Mr. Farrell's findings and then they would notify her.
- Hearing closed.

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## HEARING #62

**116.29-2-52                      10 Liberty Street – Mark & Elizabeth Detomaso**

2013 Assessment:                      \$82,000

New Tentative Assessment:        \$89,200

- Board swore in Mrs. Detomaso.
- Paperwork was provided to the Board. The owners feel that the value should be \$82,000. She advised that she would never get the assessed value if she was to sell the property because the neighborhood has declined so much. She had a question regarding the living area. Mr. Burns asked to see the property card to see what the figures were on it. It is a single-family dwelling.

She compared her property to others in the neighborhood as far as square footage was concerned and they were assessed at a lower value. Her property came up short compared to these others.

- Mr. Farrell spoke to this matter. The discrepancy in square footage was due to a finished attic. Ms. Detomaso advised that she has an attic but it's not finished. According to the property card, she was coded with a finished attic. Apparently it was inspected back in 1991 and 40% of the attic was finished. Elizabeth Detomaso signed the card. The Board asked what was the definition of a finished attic. Mr. Burns advised that it would have sheetrock, a room in it. Sometimes people put bathrooms or bedrooms in it. It would have electrical, plumbing and heat. Ms. Detomaso said that you could put the attic light on but there is no heat up there. The rafters are visible and it's not drywalled. Mr. Burns' recommendation was that it be inspected and then change the square footage and rerun a new set of comparables. The Board asked if Ms. Detomaso was willing to have this done and she agreed. She was agreeable to setting up an appointment and when the new information was provided to the Board, they would review it and make their decision.
- Hearing closed.

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## HEARING #63

123.22-1-43

36 Richardson Avenue – George Pidlypchak

2013 Assessment: \$98,000

New Tentative Assessment: \$97,700

- Board swore in Mr. Pidlypchak.
- Paperwork was provided to the Board. Owner feels that the value of the property should be \$90,000 because the owner felt that ever since 2010 he has been over assessed. His assessment was raised almost \$20,000 because he has an above-ground pool, a deck around the pool and he has a back porch. He advised that all three items were over 30 years old. He provided an independent appraisal to the Board along with pictures and his property was valued at \$90,000. The Board advised that the appraisal was four years old. Mr. Pidlypchak argued that that was when his assessment was raised \$20,000. The Board explained the assessment process regarding the every four years reset. So, this point is of no value. Mr. Pidlypchak also provided a market analysis from Sherlock Holmes on his home dated March 22<sup>nd</sup> which provided a listing price of \$89,900 and she'd be able to get \$86,000. The Board advised that that was that appraiser's opinion. Mr. Pidlypchak argued that an above-ground pool didn't affect the assessment.
- Mr. Burns spoke to this and advised that the above-ground pool only increased the value by \$1,000. He also advised that they didn't start collecting the above-ground pools until this year. It would be on the inventory for the first time this year. Decks have been on the inventory ever since the beginning. Unfortunately, he didn't appraise the house in 2010 so he had a difficult time speaking about the property. The Assessor's Office has worked with Mr. Pidlypchak over the years and lowered the assessment 2013 to \$98,000 and this year it was lowered to \$97,700. He advised that he couldn't speak to a broker's opinion of value because a broker is not an appraiser and is not a certified New York State residential and commercial appraiser with 30 year's experience. He then spoke on the comparable sales that were chosen to try to accurately and fairly value the property. He also explained how he made adjustments for various features. The property owner asked about all the sales on Mary Street. This was discussed. Mr. Pidlypchak again argued about the value of his pool, deck and back porch and was convinced that was the reason for the high assessment. The reval process was again explained. Mr. Pidlypchak again argued regarding a previous Small Claims Court process and the sales in his neighborhood. Neighborhood sales were discussed. The Board advised that he cannot rely on the 2010 assessment. Mr. Burns again spoke regarding the neighborhood sales.

- The Board advised that they would make a decision and advise Mr. Pidlypchak of the outcome.
- Hearing closed.

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## HEARING #64

### 116.49-1-12                      140 South Hoopes Avenue – Mark/Michelle Petrosino

2013 Assessment:                      \$127,400  
New Tentative Assessment:        \$137,000

- Board swore in Mr. Petrosino.
- Paperwork was presented to the Board. The owner feels that the value of the property should be \$124,000 because of the lower assessments of the properties around him as well as the low sales prices of some of the homes in his neighborhood. He advised that the homes are basically the same except for square footage. Some are larger.
- Mr. Burns spoke to this matter and explained the condition of at least one of the homes Mr. Petrosino mentioned. He explained how he came to his findings. Mr. Burns showed his comparables to Mr. Petrosino and explained why and also explained the adjustments. Mr. Petrosino argued that the economy is not supporting the values. There was discussion on this. Mr. Petrosino argued his points that his house is a bit dated and should not be assessed at this value.
- The Board advised that they would review the data, make their decision and send Mr. Petrosino a letter.
- Hearing closed.

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## HEARING #65

### 116.42-1-37                      250 E. Genesee Street – Daniel Herrling

2013 Assessment:                      \$109,250  
New Tentative Assessment:        \$149,300

- The Board swore in Mr. Herrling.
- Paperwork was provided to the Board. The owner feels that the property should be assessed at \$92,600. Mr. Herrling provided a history of his home and previous assessments. He gave a description of a market analysis which indicated no major change in the property prices since 2008. He advised that he looked at other properties with the same classification as his and there was only a slight increase from 2008 to 2013. In the Hoopes Park area, he advised that there were too few sales to draw a reliable estimate. He directed the Board's attention to a chart of sales for which he had provided raw data. He spoke regarding median sale prices and median sale prices divided by square footage. Apparently there was quite an increase but had to draw any conclusions. He discussed all the sales of useable property in his property class in the City of Auburn. He advised that it was pretty clear that based on the 37% increase in one year that there were some deficiencies in the comparable sales model. He advised that his property is showing a higher value than property sold in the free market in 2008. He feels his house should be held to the same standard as 12 Linn Avenue per the New York Real Property Tax Laws of Uniformity Clauses. The value of his house should be sale price times 1 minus the 7.4%, the same as Linn Avenue. So, the 2014 full market value should be \$100,000 times .926...\$92,600.
- Mr. Farrell spoke to this and advised that first of all, the market trend analysis...he says there are no sales in his neighborhood. Was there adjustment factors considered for colonial homes as opposed to two-story rentals as opposed to three-units? Was there adjustment made for from

similar neighborhoods considering the east end or did you group in Orchard Street, did you group in Maddison Avenue, did you just make a big giant pool of Auburn and decide yeah, here's all the sales in Auburn but there's not enough in my section of town so I'll make this big, giant scattered block of all of Auburn and try to push that back in my end of town saying there's not enough in my neighborhood? As far as useable sale, Mr. Farrell did not know how Mr. Herrling was defining that. Mr. Farrell found nowhere where Mr. Herrling was he time adjusting the sales from that 2008 sales. Just for the price of inflation, nowhere in his matrix and algebra did he cover for that inflationary trend. Mr. Farrell advised that he really would need to accept his argument as some type of delineation between neighborhoods. There are so many variables between the different neighborhoods, each one would have to be separated as far as the sales and trends. He went on to remark that as a whole, it isn't really representative of each neighborhood. The second thing, Mr. Herrling knows that there are adjustments you can pull out on the east end. He knows the size of the houses, he knows the styles of the houses, he know if they have garages, the condition of them. These are all adjustments that can be made to whittle down the giant data pool into something that's a lot more applicable than a big, general spot revaluation. It's just too big of a net of fish to whittle down.

- Mr. Burns added, if he could use just one sale to value each house in the City of Auburn, that would be wonderful. He advised that he really couldn't substantiate or give any credit to this analysis because, first of all, it goes back to 2008. The City's data pool starts from 2010 and a model was developed and to say a model is flawed based on Mr. Herrling's analysis is at best disingenuous to the people of the City of Auburn and New York State. To use this to try to lower his taxes seems to be the motive here. Where the real issue is what is the value of the property? What would this house sell for on today's open market? The Board asked Mr. Herrling if he would like either Mr. Burns or Mr. Farrell to inspect the property and he said no. Mr. Burns went on to speak about the model that was developed for this neighborhood. He also spoke on the comparables that were chosen to value Mr. Herrling's house in normal condition. He believes his evaluation of \$149,300 is fair.
- Mr. Farrell advised on the 8 Linn Avenue comparable.
- Mr. Herrling advised that he would be interested in reviewing any market trend analysis that the Assessor's Office did that was adjusted for inflation. Mr. Farrell advised that it could be produced. Mr. Herrling spoke regarding the comparables. He went on to explain that his analysis was a more accurate depiction. He asked what caused such a jump in his assessment. The Board advised that it didn't jump in one year. Mr. Farrell advised that he thought his former value was artificially low because it was a matter of grievance and the Court ordered the lowering. Mr. Burns advised that the Court really used no data to come up with the value. The Board then advised that his percentage rise calculation just went out the window. Mr. Herrling argued this point and advised that he should be treated the same as 12 Linn Avenue. Mr. Burns and Mr. Farrell explained the data used to determine the value. Mr. Herrling requested that there be discussion on the comparables. He questioned what the adjustments were and what the attributes were. Mr. Farrell explained what they were and how they were used to determine value. He explained that this was a computer-generated model. Mr. Herrling asked what the formula was for increases according to style from property to property. Mr. Herrling was provided with a copy of the model. Mr. Burns and Mr. Farrell went on to explain how the model worked. Mr. Herrling spoke about this. Mr. Burns explained how the models worked from property to property. This was discussed. Mr. Farrell also spoke regarding the model and advised how it worked and that it was a pretty good estimate of value.
- Hearing closed.

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**HEARING #66**

**116.32-1-26**

**47 Capitol Street – Michael Broughton**

2013 Assessment:

\$88,400

New Tentative Assessment: \$100,500

- Board swore in Mr. Broughton.
- Paperwork was provided to the Board. Owner feels value should be at \$94,000. Mr. Broughton advised that there were two points that he would like to make. The first point was that the purchase price of his house was \$99,640. At closing he did ask concessions of \$5,640 from the seller when he bought the house so he could use that as his closing costs. The offer that he made that was accepted was \$94,000. He believes that the house would sell today for \$94,000 for it. He has done nothing except maintenance. He advised that he downloaded the City-wide update for comparables because he didn't know that it was possible to get the actual ones that were used for his property until he attended an informal review. He explained that he made a table of all the houses in his neighborhood that had the same condition ratings as his property. He feels that the assessment is too high compared to the other neighborhood properties.
- Mr. Burns spoke to this matter. He advised that the property was going to comp to itself. Mr. Burns advised that the County records list the sale price of the home at \$99,640. He went on to explain how the process worked in picking comparables. He went on to advised that the other comparables in the neighborhood had very little weight because the weight is going to be on the subject itself with the idea that Mr. Broughton bought it at this price and that's what he should be taxed on. Mr. Broughton argued that the 5217 form should have shown the seller's concessions. Mr. Burns advised that that was up to the attorney how he wants to fill it out. The Board asked what one reason would be why he wouldn't do it. Mr. Burns explained that he wants to show the appraiser the value in order to get his financing. There are a lot of reasons. Mr. Broughton argued that he could never sell the property for \$100,000. Mr. Burns asked if Mr. Broughton had had an appraisal done on his house. He thought so but he can't find it. It was discussed that there was a conventional mortgage on the property. Mr. Burns explained that not only is he using it to value his property but everyone else's property in the neighborhood as well.
- The Board advised that they would review the information and make a decision and provide him with a letter.
- Hearing closed.

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## HEARING #67

115.43-1-25

81 Washington Street – Robin Rose Knight

2013 Assessment: \$79,400

New Tentative Assessment: \$86,300

- Board swore in Ms. Knight.
- Paperwork was presented to the Board. Owner feels that the property should be valued at \$49,500. Ms. Knight explained that she feels this way because her comparables were not in her area. The Board advised that the majority of the houses have project assessments of \$58,000 or less. Ms. Knight advised that one of the issues is that it's an inflated sales price. Her house is a HomeSite house. She provided information that she was given \$30,000 in grants. That \$30,000 was added onto the sales price. She went on to explain that the neighborhood was substandard; it's a high-crime area and police calls are frequent. She provided pictures of her house and showed pictures of vacant lands around her. People trespass on her property all the time. She went on to explain other factors with lowered her value. She also spoke regarding the comparables. Appraisals were discussed. The selling price was discussed. They were asked to explain the catch22 about HomeSite properties.
- Mr. Burns advised that the bottom line was that the 5217 was filed and the State advises that they have to go by what's on the 5217. If there could have been a way that the attorney could have filed it differently, showed that there was some kind of concession or major forgiveness of a loan, he did not know if this is possible on the form. Mr. Farrell advised that it's not a conventional

mortgage. He said he has a 15-year mortgage, he's locked into it and he can't walk away from it. He would be heavily penalized. There was discussion the unconventional mortgage. The Board advised that this has happened before. Mr. Farrell requested that the Board look at comparable #2 which is 96 Wall Street. It is in the same area. Her house is in better condition. He went on to speak regarding the comparisons between the two properties. He explained the adjustments made. He explained how he tried to bring down the value. Mr. Burns explained that it was up to the appraiser's discretion to pick the comps. Mr. Farrell advised that because her house was so good, he had to really look around to two closer neighborhoods to her and found a couple of comparables. He was looking for something that would be of a lesser value. The Board advised Ms. Knight that if the appraiser had used the comps she thought he should, her value would be driven up to \$90,000. There was more discussion on values. Mr. Farrell explained how he tried to bring down the value of her house in order to help her.

- The Board advised that they would take the information and review it and decide in a couple of weeks and let her know.
- Hearing closed.

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## HEARING #68

**108.65-1-3.1                      222 N. Division Street – Schultzzy's Auto Clinic, LLC - Mark Schultz**

2013 Assessment:                      \$141,000  
New Tentative Assessment:        \$173,600

- Board swore in Mr. Schultz.
- Paperwork was provided to the Board. Owner feels that the value of the property should be \$141,000. Mr. Schultz advised that this value is the same as when he bought it a year ago. Nothing's changed other than the sign on the front. Nothing has changed on the property other than he has tried to clean it up a little. There have been no improvements.
- Mr. Farrell explained how he came to the assessment value. This was one of the only sales of garages he had within the last four years so he used this sale to value every other garage in the City by square footage and number of bays. He paid a little more than the market said he should have so he dropped it to \$173,600 which is \$20,000 less than what he paid for it. He explained his figures a little more in depth. There was discussion on types of garages. There was discussion on the purchase price. The raise in taxes was discussed. It all hinges on the budget.
- The Board advised that they would let him know their decision in a few weeks.
- Hearing closed.

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## HEARING #69

**115.36-2-2                              50 Perrine Street – mkaz, LLC. - Mike Kazanivsky**

2013 Assessment:                      \$40,800  
New Tentative Assessment:        \$32,800

- Board swore in Mr. Kazanivsky.
- Paperwork was provided to the Board. Owner feels that the property should be valued at \$40,800. Mr. Burns advised that this is an inverse property. Owner advised that the property has always been assessed at \$40,800 and doesn't know why there was a big drop.
- Mr. Farrell spoke regarding this property. He valued the upstairs apartment because the downstairs retail looked like it was inactive so he made it almost full vacancy and that is the reason. It is basically valued as an apartment and vacant retail so that's why the price dropped.

Mr. Kazanivsky advised that he was working with Codes regarding uses for the downstairs. Mr. Farrell advised Mr. Kazanivsky to visit the Planning Department because there is a program with a lot of exemptions that want to do that retail on the bottom floor and living space upstairs. Mr. Kazanivsky was advised to see Jenny Haines for details regarding this program. Mr. Farrell gave a little information on how it worked. The Board encouraged this as well.

- The Board advised that they would review the information provided and the testimony and they will make their decision and let him know.
- Hearing closed.

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## HEARING #70

### 115.34-1-46                      177 Cottage Street – Roger Gunn

2013 Assessment:                      \$80,000  
New Tentative Assessment:        \$92,800

- Board swore in Mr. Gunn.
- Paperwork was provided to the Board. Owner feels that the property should be valued at \$60,000. Mr. Gunn advised that he would love to sell it for \$80,000 but he would not be able to. It's an up-and-down. He looked at the comparables and they were in good shape but he assumes he's going to have to put between \$15,000 and \$20,000 in that apartment before he can even begin to sell it. He provided pictures of the upstairs apartment. The tenant has been there over a decade and he doesn't want to lose her. She's a terrible housekeeper but he will have to do a lot of work in there. The roof is in good shape. The heating units are in good shape. The hot water tanks are in good shape. The mechanicals are in good shape.
- Mr. Farrell advised that his comparables came from his neighborhood and they are all normal, average condition. Mr. Gunn advised that he spent \$12,000 on the downstairs apartment a couple of years ago and all he did was paint, fix windows, new carpeting and new kitchen. There is hardwood underneath but it is not in good condition. Mr. Burns showed the Board and Mr. Gunn the neighborhood map. So, the comparables were chosen in that neighborhood. Mr. Gunn spoke regarding the comparables.
- The Board advised that they would be making a decision in the next couple of weeks and will advise him in a letter.
- Hearing closed.

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## HEARING #71

### 115.35-1-27                      79 Cottage Street – Marc Lashomb

2013 Assessment:                      \$51,400  
New Tentative Assessment:        \$80,000

- Board swore in Mr. Lashomb.
- Paperwork provided to the Board. Owner believes that the value of his property should be \$40,000. Mr. Lashomb provided the Board with a private Bank assessment which was done when he bought the property in 2012. He advised the Board regarding improvements that he had done in order to secure his Certificate of Occupancy. He also advised that he lost money on the property last year. He also argued that he had purchased the property for \$40,000 and now the assessment has doubled. He provided and spoke on his own comparables. The Board advised that the comparables that the assessor had used were actual sales and the majority of comparables that Mr. Lashomb provided were not sales.

- Mr. Farrell spoke to this matter. Mr. Farrell argued that there seemed to be a lot more going on at this property than what was on the permit. There was some work on the porches, fencing, roof. Mr. Lashomb argued that these repairs were required for the Cof O. He advised that the improvements cost \$6,500 and the assessment went up \$30,000. Mr. Farrell explained his calculation and how he arrived at the assessment. He advised that the increase was based on permits. Mr. Lashomb asked how this information affected his assessment when he was told he had to do the windows. He argued that this was not a fair assessment. Mr. Burns advised that they were simply trying to come up with the market value. He went on to speak about how this was accomplished. Mr. Burns advised that perhaps an interior inspection would be in order for this property if the condition was only fair on the inside. The Board inquired as to the age of the kitchens and bathrooms. Mr. Lashomb reported that it was a "Carr Magel" house and the place was a total disaster. Mr. Lashomb does not feel that his property is worth the assessed price due to this fact. Mr. Burns explained how the adjustment process worked and how the assessment value was reached. Mr. Farrell advised that he raised the condition from normal to fair and noted how the property looked. He went on to advise Mr. Lashomb of the improvement program available to him through the City. Mr. Lashomb reported that he didn't qualify because his property was a three-family property. Mr. Burns again advised that in his view, it really needed to be inspected. The Board inquired if Mr. Lashomb would have a problem with a quick interior inspection. The Board also advised that this information would be brought back to them and they would make their decision. The bank appraisal was discussed. Mr. Lashomb agreed to the interior inspection.
- Hearing closed.

**HEARING #72**

**115.31-1-39                      65 Franklin Street – L. Properties, LLC**

2013 Assessment:                      \$197,400  
 New Tentative Assessment:        \$200,100

- Board swore in representative of L. Properties, LLC.
- Paperwork was presented to the Board. Owner feels that the property should be valued at \$100,999. Owner is requesting a temporary assessment because they are in the process of trying to get the apartments and unit rentable. At the moment they are taxed as having four residential apartments, however, they are not rented, uninhabitable, condemned by Code. They feel that this will make a big difference in the assessment because the only usable space in the building is the first-floor tavern. The representative went on to explain the owner's position and compared their tavern to others in the City. The representative advised that there were a lot of Code issues to be dealt with and a lot of work to be done prior to being rented. It was advised that the owner is from New York City and probably bought the property for more than it was worth at the time and no improvements were made. This is what they are basing their request on. The representative advised that they are willing to have an interior inspection done to show the condition.
- Fred Farrell spoke to this and advised that he would be glad to meet with the owner or her representative for a walk-through. The Board asked that an appointment be scheduled and the information brought back to them for their decision.
- Hearing closed.

**HEARING #73**

**122.44-1-48                      15 Quill Avenue – Terrance Alexander**

2013 Assessment: \$3,100  
New Tentative Assessment: \$14,400

- Board swore in Mr. Alexander.
- Paperwork was presented to the Board. Owner feels that the property value should be \$3,500 because of erroneous property classification. This property is a vacant lot, a land-locked parcel with no street access. Steep elevations of the property makes it impractical for use as a building lot. The property has been routinely mowed but still remains a vacant lot. The 2014 erroneous property classification is 312 – vacant with improvements stating that there is a new cabin on the property. Mr. Alexander produced pictures of the property showing no cabin or other structures on the property. Due to this erroneous classification, the unjustifiable increase should be reversed.
- Mr. Burns showed a picture of the cabin he was talking about and the owner advised it was just a shed. Mr. Burns also advised that it looked like more than a shed to him when he drove by it. The owner advised that it was a shed with dormer roof on it. Mr. Burns advised that this was an error; it should have not been shown with the lot, it should have gone with the house. There was discussion on this. The Board inquired as to why the two parcels could not be combined. The owner asked if this was advantageous. The owner provided some history relating to the purchase of the property. There was more discussion regarding the shed and what property it belonged on.
- The Board advised that they will review all of the information and make a determination. Mr. Burns advised that he would remove it from the property. He agreed to the going back to the residual land value of \$3,100. Mr. Burns advised that he did not raise residual land values so the value would still be at \$3,100 if he took off the cabin. The Board provided the stipulation and Mr. Burns signed it. He advised that during a drive by, it was hard to see the property boundaries. Mr. Alexander again inquired if it would be advantageous to add it to 100 Henry Drive or to leave it as it is. Mr. Burns advised that the only advantage that he would have is that he would get one tax bill. It would add \$3,100 on to 100 Henry Drive. The owner provided some background information on the property.
- Mr. Burns made the correction and updated the information.
- Hearing closed.

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#### HEARING #74

**115.42-2-51                      127-131 Wall Street – David Sigl/Barbara Blake**

2013 Assessment: \$73,100  
New Tentative Assessment: \$88,600

- Board swore in Ms. Blake.
- Owner believes that the value of the property should be \$28,000, if that. The only useable building on the property is the old schoolhouse that has been converted to a one-bedroom home. This is the only building that's useable. Owner advised that a lot of people didn't realize that the old schoolhouse was in the back of the property. None of the brick building or the addition is useable; the entire interior is rotted. The Board requested an overhead view of the property. She provided some history of the property. The house in the back was covered in vines and it took her almost a week to take the vines down. The green building on the lot is only for storage. Mr. Burns advised that he knew it was back there but didn't know who it belonged to. Owner's issue is she thinks the assessment is based on there being apartments in the brick building and there aren't any. She provided that none of the brick building or the white addition on the back were useable for anything because they're all rotted and fallen in inside. The roof has leaked and it's a disaster. Mr. Burns inquired of the use of the little green building. Owner advised that it is only

useable for storage. It has no overhead door in the back because it sits a foot above the outside ground. She's not sure what happened or what they did to make this happen. The stone building in the back was the schoolhouse that has been converted to a one-bedroom, very small home. Mr. Burns inquired if the owner had filled out an income and expense sheet. Owner advised that she had. She was quite certain that she couldn't sell the property for more than \$18,000. She went on to explain why. The Board asked her what her vision was for the future. She advised that she could see that the brick building would have to be torn down. The entire east wall is starting to go. There was more discussion on past usage of the property.

- Mr. Burns advised that the data for this property needs to be corrected. Mr. Farrell advised of past ownership and past usage. He described the issues with the past owner and reported that the property went up for tax auction last year and the high bidder couldn't come up with the required funds to close. Mr. Farrell advised that he would have to rerun the data. Mr. Farrell also provided some history of the area. Mr. Farrell would like to take a look at the brick building. Demolition costs were discussed. Ms. Blake was amenable to having the property inspected and she and Mr. Farrell will discuss a mutually convenient time.
- Hearing closed.

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## HEARING #75

**115.34-2-41                      251 Seymour Street – Thomas Moore**

2013 Assessment:                      \$77,200  
New Tentative Assessment:        \$88,400

- Board swore in Mr. Moore.
- Owner feels that the property value should be \$77,000. Mr. Moore's arguments were that he looked at the tax assessment rolls, comparable sales and immediate properties surrounding the subject property. He went on to discuss the differences in the value of the properties. He spoke on the comparable sales provided by the City. He brought the Board's attention to the 24 properties that were sold on Seymour Street. He then provided his calculations and how he had reached his value. He also provided Zillow-type research to back up his theory. He spoke regarding national averages for properties which came in at only a 6% increase. He spoke further on this. He has general reports for the Board to consider that he is relying on, namely, the national average in increase of prices and the other is specific to the City of Auburn. There was discussion on the poor condition of some properties in the neighborhood and pictures were provided by the owner.
- Mr. Farrell spoke to this matter. He advised that his comparables were taken from the immediate neighborhood and were adjusted to the subject property. He said that the neighborhood did have some decline. He explained to the Board how his calculations were made and advised that he couldn't adjust for inferior properties, only the Board could do that. The assessors base off of the adjusted sale prices. The owner advised that most of the properties on Seymour were rentals and not owner-occupied. There has been police activity on the street. Mr. Farrell spoke again regarding the comparables which would have been the sales on Seymour in that condition, not a duplex or what not. Only the Board can determine if a property's value is affected by these street conditions.
- Mr. Burns explained that the sales were picked from the same neighborhood so the sales are also experiencing the same external obsolescence as everyone else does. The market self-adjusts for that. Mr. Farrell did make one concession that that neighborhood from one street to another is a little bit of a change. Mr. Burns agreed that it was a diverse neighborhood. There was discussion regarding the upkeep by owners as opposed to tenants. Mr. Moore's representative advised the Board of his background and that part of his job duties is to put value on a property and he defended the Zillow comparables and the website. He went on to defend

his position regarding the property value. Mr. Farrell advised that there were some additions such as a covered porch and a fence.

- The Board advised that they would review the information and in the next couple of weeks they would make a decision and let the owner know.
- Hearing closed.

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## HEARING #76

**123.22-1-53.6                      15 Tubman Lane – Joseph/Marion Camardo**

2013 Assessment:                      \$20,000

New Tentative Assessment:        \$20,100

- Board swore in Mr. Camardo.
- Owner feels that the property value should be \$18,300. Owner's representative advised that there are woods on the property and the road that comes down Tubman only comes about halfway down the parcel so it isn't fully accessible. There is additional work that needs to be done to extend the road into this parcel as well as the next parcel. It's assessed equal to some of the other vacant parcels that have been improved and are more accessible. Owner feels that for these reasons, the property is assessed too high.
- Mr. Burns spoke to this matter and asked how wide of a driveway is needed. Is a 100 foot wide driveway necessary to access a property? There is plenty of room to access the parcel and typically, driveways are 10 to 12 feet wide. A two-car driveway would be 18 feet wide. There is plenty of room to do that. Mr. Burns feels that the lot is just as accessible as the other lot right next to it.
- Owner's representative disagreed and also pointed out that the lot is not cleared out and there is a lot of work to be done.
- End of hearing.

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## HEARING #77

**123.22-1-53.11 16 Tubman Lane – Joseph/Marion Camardo**

2013 Assessment:                      \$2,500

New Tentative Assessment:        \$20,800

- Paperwork was provided to the Board.
- Owner feels that the value of the property should be \$18,300. Owner's representative advised that as in the previous parcel, there is work to be done to clear out the trees and brush and grading the lot. Again, the road stops just beyond the property line and needs to be extended out in order to make the property fully accessible.
- Mr. Burns spoke to this matter. He disagrees. He feels that it has access enough to build a home there and if so, it should be valued same as the rest of the lots in the City for vacant, residential building lots.
- Hearing closed.

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## HEARING #78

**109.53-1-4                      282 North Street – Wejko Incorporated**

2013 Assessment: \$1,038,400  
New Tentative Assessment: \$1,244,300

- Board swore in owner.
- Owner feels that the property should be worth \$1,038,400.
- Owner advised that after the front of the building was completed, there was a reassessment to the level of \$1,038,400 and he has no complaints with that. Owner asked what the justification was for a \$200,000 increase? The Board spoke advised that the revaluation of all properties contributed to the increase.
- Mr. Farrell advised that the assessment was based on the income approach and he thought that that was because it filled with more vacancy. The building filled in; it had a big addition put in. Owner reported that it was already there, they finished it off but they do have 7,000 square feet of vacancy. Renting out 7000 square feet in Auburn is not easy so they are at a loss at the moment. Owner submitted paperwork to the Board showing the income level for vacant space. He went on to advise how he had to downsize the millwork shop and a tenant left on his lease which added vacant square footage. He advised that he approached a realtor who deals in renting out space and possible sale of the building. They did a market analysis and they found that at the present time, his building on the market is worth about \$750,000 based on lease space. They were lucky to find a tenant for the front space when it was finished. He was doubtful that it would be easy to lease the rest of the vacant space. He thought that by doing it from an income standpoint, his assessment should fluctuate on the income. He asked a question regarding the property classification. Mr. Burns advised on the present classification. The owner was looking for comparables and couldn't find any with his classification. Mr. Burns advised that they were out there. He went on to explain the classification codes and advised that they tried to find the one that best describes the property. They went by the use of the building. Mr. Weijko discussed the comparables that he had found and compared them to his property on a square foot basis. His findings were submitted to the Board. The Board advised that they would review the information.
- Mr. Farrell spoke to this matter and explained how he came to value the property. Mr. Weijko again spoke regarding the vacant space and tenant situation. Mr. Farrell advised that he could take some of the square footage numbers and replug them in and asked about the expenses. Mr. Farrell asked what the sale price per square foot would be but he's thinking between \$45 and \$50 a square foot. He thought maybe the market model may be hitting a little high on this building. Some of the little items really make a difference. He asked for time to rerun the numbers against income approach. It was agreeable to all parties.
- The Board advised that they will take all the information into consideration and make a decision in the next couple of weeks and send out a letter.
- Hearing closed.

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## HEARING #79

**115.68-1-6.1                      2 Fort Street – Donald Watkins**

2013 Assessment: \$91,700  
New Tentative Assessment: \$139,900

- Board swore in Mr. Watkins.
- Owner feels that property should be valued at \$99,100. Mr. Watkins advised that Fort Street isn't very long, only about eight houses on it. It border another short street. He advised that the house is 120 years old and nothing has been done to it. The downstairs is used for his survey office and the second floor is used as a residence for themselves when they are in town. The third floor is unheated, unused and the basement is unfinished. He compared his property to the surrounding properties and spoke regarding the changes and percentages involved. He thought

his property was assessed excessively high compared to the houses around him. He spoke regarding the commercial designation for the first floor and advised that everything could be taken out in a matter of hours and converted back to a house. There has been nothing done to make it fit only for commercial use.

- Mr. Burns advised that one of the things he sees right away is that the whole house coded as office building. If there is an apartment upstairs then that delineation should be made so that the model can properly value the property. Mr. Watkins advised that there is only about 1300 square feet on the first floor used for office space. Mr. Farrell reported that it's now designated as 2800 square feet of office space. There will have to be a data correction. There was discussion on the square footage used for office and living space.
- The Board advised that they will take all the changes into consideration and advise of their decision in a couple of weeks.
- Hearing closed.

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## HEARING #80

### 115.68-1-7      4 Fort Street – Donald Watkins

2013 Assessment:                      \$60,900  
New Tentative Assessment:        \$83,700

- Owner feels that the value of the property should be \$70,000. Mr. Watkins thought that his value was in line with the increase of the rental units on his street, percentage-wise. There have been no changes in the house. The former owner passed away and they bought it to stabilize the neighborhood and ended up renting it out. The rent is \$600 per month and tenant pays all utilities.
- Mr. Farrell advised that there were a couple of comparables on this property that he did not like. Mr. Burns thought that he should search in a surrounding neighborhood. He advised that the Board would give Mr. Farrell the packet and then the comps should be rerun, come back and give them the information. Mr. Watkins is agreeable.
- The Board advised that they would review the information the Mr. Farrell will provide and advise of their decision in a couple of weeks.
- Hearing closed.

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## HEARING #81

### 116.78-1-3      40 Burt Avenue – Karen Bianco

2013 Assessment:                      \$87,500  
New Tentative Assessment:        \$112,600 then lowered to \$102,900 after informal hearing.

- Board swore in Ms. Bianco.
- Owner believes property to be valued at \$89,615. Ms. Bianco provided copies of comparables and she drafted a chart. She spoke regarding what she felt was the best comparables to her property in terms of square footage, style, condition, bedrooms and bathrooms. She advised that this averaged out to \$26.78 per square foot value. She also provided pictures of the property's deficiencies and spoke regarding these imperfections. She produced her permit showing that they did not rebuild their garage, it was only repaired. She also produced a photograph of an abandoned house in her neighborhood which she felt would further devalue her property. She also showed pictures of the apartment house on the other side of her which is run by Unity

House. She advised that there was a lot of police and emergency medical activities associated with this property. She advised that the neighborhood has declined in recent years.

- Mr. Burns advised that he had seen the packet which Ms. Bianco had provided and said that that was how he was able to drop the assessment by \$10,000. He spoke of the changes he had made to the assessment. Mr. Burns explained that he had changed the effective year to 1970. He explained the effective year to Ms. Bianco. Mr. Burns advised that he reran the comparables after the informal meeting and he was not sure if Ms. Bianco had seen these and went on to explain them. He also spoke regarding the adjustments that were necessary. Ms. Bianco charted the comparables that she had pulled off the Image Mate site and compared them to her property. She had been told by a couple of people to go for unequal assessment and show houses in the area, not just sales, that were comparable to her property. She explained how she had come by her value that she placed on her property. She also advised that the interior of her property was dated and Mr. Burns agreed. The bathrooms are workable but old.
- Mr. Burns spoke regarding assessment comparisons and advised that he cannot use this formula to come up with values. Unequal assessment refers more to the equalization rate. He went on to explain this. He explained that he could only assess by sales. He did agree that initially he was high and tried to lower it the best he could. Ms. Bianca felt that she had been misled by the Assessor's Office when she was told to go by comparable sales. Mr. Burns said that that is what they do go by. This was discussed. Ms. Bianca did not agree that this is how it should be done and she didn't think the house would sell for the appraised value.
- The Board advised that they would review the information and in a couple of weeks they would advise her of their decision.
- Hearing closed.

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## HEARING #82

### 116.45-1-41 8 Arterial East - Wayne Hoffman

2013 Assessment: \$30,100  
New Tentative Assessment: \$46,800

- Board swore in Mr. Hoffman.
- Owner feels that property value should be \$30,100. Mr. Hoffman advised that the assessment should be based on the condition of the building. He provided pictures. From the outside, the building looks in pretty decent shape but it's mainly storage space. It used to be apartments but the inside is now in bad shape and in back is his shop. There had been water damage in previous years. He doesn't feel that he would be able to sell the property at that value. He also felt that the property size impacted the value; the building was almost the size of the lot. He discussed the drawbacks of this. He also advised that he wasn't planning to do any improvements to the property at any time in the near future. The Board advised that every four years every property in Auburn get revalued based on sales in the neighborhood. Mr. Burns advised Mr. Hoffman that the last assessment would have been based on sales from 2006 or income to the end of 2009. The Board inquired if Mr. Hoffman had any intention of upgrading and he said no. He also gave a brief history of the property.
- Mr. Farrell spoke to this matter. He thought that if the upstairs apartment was not active and they were just valuing the little bit of property used for the shop and the rest was storage. Mr. Burns advised that there was no active apartment on the property description and they didn't use this for valuation purposes. Coding was discussed. Mr. Farrell advised if that was the case when he did run it, it came out to \$31,700 which is just a hair over what he was at. This was by way of the income approach. He asked Mr. Hoffman if he wanted to stipulate at \$31,700. The Board explained this to Mr. Hoffman and he advised that he is fine with this. The stipulation was signed. There was some discussion on property use if the building was demolished.
- Hearing was closed.

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**HEARING #83****116.31-1-52 1 Beach Avenue - Willis Fowler**

2013 Assessment: \$87,000  
New Tentative Assessment: \$91,500

- Board swore in Mr. Fowler.
- Owner felt that the property value should be \$87,000. Owner read a prepared statement to the Board advising that he believes the increase is excessive. He advised that he has contested his assessment numerous times over the past 35 years certain things have become obvious. He believed that Mr. Burns' job was to raise the tax value of the property to make more money for the City. He felt that Mr. Burns "cherry picked" properties of approximately the same size and condition as his that have sold for the highest amounts over the previous four years. He believes that the assessment is just an opinion based on speculation. He explained how he "cherry picked" properties of the same size and condition that sold for the lowest price in that same time period. He argued that if he had not contested his assessment over the past years, he had no doubt his assessment would be well in excess of \$100,000. He feels that if he doesn't continually contest his assessment, he will be taxed out of his home. He also didn't understand the 2013 comparable sales report of the five properties. He went on to discuss this. He also spoke regarding the improvements. He provided appraisal estimates from several on-line appraisal websites that indicate his home is worth closer to \$85,000. He expounded further on the websites and his findings. The bottom line was that he doesn't believe anyone is going to buy his home for \$91,500. He spoke regarding the improvements that needed to be made to the home and provided pictures of the interior and verbal estimates for repairs. He again reiterated that the value should be \$87,000.
- Mr. Burns spoke to this matter and advised of the sales in the neighborhood that were comparable to Mr. Fowler's property. Mr. Fowler asked what the adjusted sales price meant. Mr. Burns explained the mechanism by which adjustments were made. He explained all the factors that made up what constitutes value in a home. Mr. Burns went through each comparable and explained the sale price, adjustments and compared them to Mr. Hoffman's property. Mr. Fowler advised that it made no sense to him, it sounds like a voodoo calculation. Mr. Burns advised that he was only going by uniform standards of professional appraisal guidelines. He has been an appraiser for 30 years and is certified by New York States. Mr. Fowler argued that he went to the online sites and disagrees with Mr. Burns. Mr. Hoffman was advised that these sites don't give appraisals, they give an estimate of value. Mr. Burns again explained his calculations in finding value. He went on to explain that every house has flaws and is not perfect. People still buy and sell houses with these flaws. Cost is not equal value. Mr. Fowler still did not understand value.
- Hearing closed.

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**HEARING #84****116.30-2-10 68 N. Fulton Street - Amanda Hitchcock**

2013 Assessment: \$64,900  
New Tentative Assessment: \$77,200

- Board swore in Ms. Hitchcock.
- Owner believes property value to be \$64,900. She argued that she just bought the house two years ago and she thought that a \$12,000 jump was pretty extreme. She could understand cost of living rise but she felt this was excessive. She has done nothing to her house to make it worth

\$12,000 more. She did, however, take down a shed and she took out a permit for this. She could not understand the rise.

- Mr. Burns advised if he had valued her house, she would have been a lot closer to her sale price. She bought the house for \$84,694 and it would have cropped up as its own sale but it looks as if something happened in the valuation methodology and she got a break at \$77,200. Mr. Burns advised that it should have compared to itself but for some reason because of the differences in the model, it pulled in another house and she got the advantage of that. Most people get comped to themselves. In this case it didn't. Ms. Hitchcock asked what "comped" was. Mr. Burns explained that some sort of a glitch happened. The comparables are "comps" and the best comparable for her house is her own house. Somehow another comp got interjected and she got the benefit of \$77,200.
- Mr. Farrell spoke to this matter. He advised that he tried to stay in the neighborhood and he may have done one or two runs in order to do that. He explained the process by which an assessment is made. Mr. Farrell thought she may have paid a little more than what it was worth. She advised that she had because she bought it from a friend. She asked if an assessed value is supposed to be what an owner could sell the house for? Mr. Farrell explained that the fair market value was the amount it may sell for. She explained that some of the houses around her were not decent houses and she asked if that would affect her assessment. Mr. Farrell explained that only if they had sold because this is based on sales, not on assessments. The Board asked why the sale wasn't picked up the first time? Mr. Burns advised that it was bought in 2012. The Board still wondered why it didn't show up in 2013. Mr. Burns reminded the Board that it was assessed only every four years and explained to Ms. Hitchcock how it worked.
- The Board advised that they would take a look at the information, make a decision and advise her of the same in the next couple of weeks.
- Hearing closed.

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## HEARING #85

### 116.55-2-15 51 Walnut Street - Susan Deyo

2013 Assessment: \$50,600

New Tentative Assessment: \$63,500

- Board swore in Ms. Deyo.
- Owner feels property should be valued at \$60,000. Ms. Deyo's argument was that it was a very old house and she hasn't done any updates. She advised that the neighbors on both sides are absentee owners and the properties are not maintained. She advised that she is surrounded by vacant properties.
- Mr. Burns spoke to this matter. He advised that he tried to pick sales within the neighborhood. He reported on these. Because her house is in the 1,600 square foot range, there just aren't a lot of comps so he had to go outside the area however, they were competing neighborhoods and the homes were of a similar style. He thought the assessment was fair and consistent within the neighborhood. Ms. Deyo asked if the neighborhood around her had any bearing on her assessment. The Board advised that the assessment was based on sales and the poor-conditioned houses aren't selling. Mr. Burns explained why he picked certain comparables. Ms. Deyo asked who she should speak to to maintain the properties around her. She was advised that she should speak to Code Enforcement. Mr. Farrell said she should definitely show the pictures to Codes because they deal with these issues all the time. The type of trash that is on the properties is definitely not allowed. This was discussed.
- The Board advised that they would look at the information, make a decision and advise her in the next couple of weeks.
- Hearing closed.

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**HEARING #86****108.68-1-10 235 North Street - Sam Scozzari via Albert Brunner**

2013 Assessment: \$134,200  
New Tentative Assessment: \$134,200

- Board swore in Mr. Brunner.
- Owner feels that the property should be valued at \$40,000 because that is the purchase price. It's on the corner of York and North Streets. He is purchasing this property for \$40,000 and it should be closing any day. Mr. Brunner explained how he formed an interest in the property. The property has been for sale since 2011.
- Mr. Burns spoke to this matter and gave a brief history of the property. Mr. Farrell advised that it's on top of limestone and the soil isn't too deep. This was discussed.
- End of hearing.

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**HEARING #87****115.67-2-14 101 Ross Place - Camardo, Marion & Joseph rep by Kevin Cox, Esq.**

2013 Assessment: \$76,700  
New Tentative Assessment: \$95,900

- Board swore in Mr. Cox.
- Owner feels that property should be valued at \$86,300. Mr. Cox argued that there was unequal assessment and he provided comparables. He went on to argue that if you look at the sale price versus the assessed values of those parcels and if you averaged all the comps together, he comes up with 92%. Those parcels were assessed at 92% of whatever they sold. If this is applied to the \$86,300, he comes up with a value of \$79,396. He explained an alternative method of coming up with value. The second grounds are that the new assessment is excessive. He spoke regarding the comparables and disregarded #5 because it's on Owasco Street which is further west and he doesn't consider it a fair comparable. He advised that for the last eight years, the property has been used as a one-family home, even though it is listed as a two-family home. He explained why it was now used as a one-family. The second floor is now used for storage and no one is living there. To be used as living space, it would have to be significantly improved. The Board asked if it had lost the C of O. Mr. Cox said no, not that he's aware of. He pointed out that the comparables were all two-family residential so for that reason, he thinks it's excessive. Secondly, it's smaller than some of the comparables. Thirdly, he advised that the home is in very poor condition, especially when it is compared to parcels #3 and #4 which have undergone recent renovations. There are no fireplaces compared to other comps. The bedroom count is too high considering the second floor is no longer used for living space, so it's actually a three-bedroom. Mr. Cox went on to explain how he arrived at his value of \$86,300.
- Mr. Burns pointed out that 171 VanAnden Street actually sold for \$90,000 and it's assessed at \$92,800. So the ration of sale price to assessed value is over 100% of the sale price. This was discussed. Mr. Burns explained the adjusted sales price.
- Mr. Farrell advised that they never ever average any values in the appraisal field. They always try to find a median number to work with. He explained how he arrived at the assessment value. Mr. Farrell also advised that there is a gas fireplace in the Camardo property. He went on further to explain the methodology used. Mr. Burns also advised that they don't have the authority to change the property class until they are notified by Codes. The Comardos would have to get that designation changed by Codes. This was discussed. Mr. Cox argued that the land size was

smaller than some of the comparables. Mr. Farrell advised that that would be accounted for in the formula and would be accounted for.

- Hearing closed.

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## HEARING #88

### 116.38-2-60 27 S. Lewis Street - Lucille Barr

2013 Assessment: \$70,600  
New Tentative Assessment: \$109,600

- Board swore in Ms. Barr.
- Owner feels that value should be \$75,000. Ms. Barr argued that the comps used to value her property are considerably lower than hers. She feels that the main reason they're trying to raise it is she has the house up for sale at an inflated price. She provided a letter from her real estate agent advising that she should lower the price and she won't do it because she can't afford to sell it for less because she has to pay bills off. She also provided copies of her neighbors on either side of her and copies of three properties in her immediate neighborhood that have sold and the prices that they sold at. She advised that there is a homeless shelter at the end of the block where the people are walking around the neighborhood. There is also a bar at the end of the block and it's disruptive to the neighborhood. It's also used as a bypass between the Arterial and Genesee Street and there is a lot of traffic. It's not as desirable neighborhood as the comps provided. They don't have those problems.
- Mr. Burns spoke to this matter. He is aware that the property is currently listed on the market for \$119,500. However, when he chose the comps, he tried to use the most similar. Mr. Burns named other busy streets in the neighborhood that were probably busier than S. Lewis Street. He advised how he arrived at his assessment. Ms. Barr spoke regarding some of the comparables. She also advised that her real estate agent thought the most that she could sell her property for is \$87,000. The Board and Mr. Burns commented on the asking price of the property. Ms. Barr said that none of the comps have tentative full market value as high as her property. She went on to speak regarding their assessments. Mr. Burns advised that that was because they were adjusted to her house. Ms. Barr argued that just because the asking price of her property was high didn't mean that she could sell it for that price. Mr. Burns advised that he was not valuing it at that price but that the value was based on the adjusted sale price of the comparables. Ms. Barr then presented argument regarding the adjusted sale prices on the comps. Mr. Burns showed the adjusted sales price on the overhead screen. There was further argument on this. Mr. Burns explained how he assigned value. The Board tried to clarify this for Ms. Barr. Ms. Barr argued that she would now have to pay more taxes under the enhanced STAR program. She and her husband are on a fixed income and can't afford the home. Mr. Burns added that if the BAR lowers the value and she turned around and sold it for \$110,000, the State comes in and does an equalization study, therefore, he has done a disservice to the community and the BAR has done a disservice to the community. Ms. Barr argued that the comps that he chose are not in her neighborhood and didn't have to deal with the same problems she had to.
- Hearing closed.

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## HEARING #89

### 115.59-2-24 23 Orchard Street - Michael Aaron Hilmerson

2013 Assessment: \$87,900

New Tentative Assessment: \$90,400

- Board swore in Mr. Hilmerson.
- Owner feels that property should be assessed at \$85,000. Mr. Hilmerson advised that this was the purchase price in July, 2012. Mr. Burns and Mr. Farrell advised that they had no idea why it didn't comp to itself. It should have. Mr. Burns then advised that the sale file is different than the subject file. There was a discussion on when the house was built and what amenities it had. Mr. Burns showed the Board and Mr. Hilmerson the corrected model. Mr. Burns went on to explain the adjustments and what constituted value. He then ran the new comps. Mr. Hilmerson provided a history of the purchase of the home, he was advised that the surrounding homes would be demolished and single-family homes would be erected. This was not the case as two and three-family homes were built instead of single-family. He also provided some information on the homes in his neighborhood.
- Mr. Burns ran the data and proposed an assessed value of \$86,200. He explained how this figure was commutated.
- Mr. Farrell spoke to this and spoke regarding the comps chosen and how they compared to the subject property. Mr. Burns agreed to stipulated to \$86,200 for Mr. Hilmerson and the Board.
- The Board asked if Mr. Hilmerson agreed. He agreed. Paperwork was executed. Mr. Hilmerson complained of the private sewer line running through his property.
- Hearing closed.

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## HEARING #90

115.82-2-56

40-42 Delevan Street - Laurie Fuoco

2013 Assessment: \$67,000

New Tentative Assessment: \$70,000

- Board swore in Mr. Fuoco.
- Owner feels that assessed value should be \$50,000 to \$55,000. She spoke regarding past assessed values. She thought that the installation of a handicap ramp might have been seen and an enhancement hence the increase.
- Mr. Farrell spoke to this. He advised that he tried to choose comparables in her neighborhood and spoke regarding these. Ms. Fuoco reported on the sale of 1 Delevan and that it sold for \$32,000 and it's bigger than her house. She said that her neighborhood wasn't the best and she could never sell her house for the assessed value. Mr. Burns advised that this is a good sale and the home is in fair condition. He also advised that he would not choose this sale to compare to Ms. Fuoco's house. She was advised that this house was in deplorable condition. Ms. Fuoco advised that this property had been improved since the sale. Mr. Burns advised that the appraiser does have the discretion to choose the comparables but Ms. Fuoco still has the option of telling the BAR why she thinks that other comparables should be considered. The BAR then weighs the evidence and makes a decision on her property. Ms. Fuoco still believes that \$50,000 to \$55,000 is still fair. Mr. Farrell spoke regarding the comps he had chosen and what the sale prices were and that they all came in close to \$70,000. Mr. Burns inquired as to the condition of the interior. Ms. Fuoco advised that the upstairs isn't good. There is only one furnace to heat the entire house and it never gets hot. She pays the gas, electric and water and doesn't receive a large income from it.
- Hearing closed.

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**HEARING #91****116.22-2-59                    66 Holley Street - Laurie Fuoco**2013 Assessment:                    \$47,200  
New Tentative Assessment:       \$49,800

- Owner believes the property to be worth \$30,000 to \$35,000. Owner's argument is that the property is very rundown-looking. She advised that it's not a three bedroom as one bedroom is accessed off of another. It needs a lot of fixing up. She believes that the assessment is too high. She spoke about another property on her street that sold. Mr. Burns researched this property. The Board asked Ms. Fuoco to confirm that this house was not a three-bedroom but a two-bedroom. She advised that Codes told her it wasn't a real bedroom is you had to walk through one to get to another. Mr. Burns reported on the property that Ms. Fuoco advised had sold on her street and advised that this was an auctioned property from the City. This sale cannot be used in the sales file. The Board inquired about what to do about the bedroom.
- Mr. Farrell spoke to this and advised that he'd have to walk through it and see it. Ms. Fuoco said that the property was rented. Ms. Fuoco told the Board that a reported first-floor bedroom couldn't be a bedroom because it had no closet. She stated that the home was in rough shape. She plans to put money into all of her properties down the road. The Board asked Ms. Fuoco if she would like Mr. Farrell to do a walk through. Mr. Farrell advised that a bedroom adjustment wouldn't make a lot of difference.
- Hearing closed.

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**HEARING #92****115.65-1-41                    27 LaFayette Place - Laurie Fuoco**2013 Assessment:                    \$34,900  
New Tentative Assessment:       \$66,600

- Owner feels that property should be assessed between \$30,000 and \$35,000. Ms. Fuoco felt the assessment was too high.
- Mr. Farrell spoke to this matter and reported on the comparables for this property. Ms. Fuoco asked if it was listed as a three-bedroom and was told yes. Ms. Fuoco went on to report that there were two full bedrooms upstairs but the downstairs bedroom could be either a bedroom or a dining room. Mr. Farrell advised that he would stipulate to the market estimate of \$40,000. The comparable estimate was \$66,600 because there was a comp that should not have been in the packet. There was some discussion on this.
- The Board asked Ms. Fuoco if she would consider this stipulation and she agreed. The stipulation was signed by all parties.
- The Board advised regarding her other properties, they would review the information and provide her with their decision.
- Hearing closed.

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**HEARING #93****116.34-1-15                    54 Drummond Street - Robert Brechue and Tina Brechue**

2013 Assessment: \$133,000  
New Tentative Assessment: \$143,400

- Board swore in Mr. Brechue.
- Owner feels that the property should be valued at \$114,546 because the square footage is smaller than what is reported on the property sheet. The property card was located.
- Mr. Burns spoke to this and advised that the reason for the discrepancy is that in a contemporary-style house, if there is finished area over a garage then this counts in the square footage. In this house, there is a one-story area over the garage of 308 square feet but the computer program did not pick up the area over the garage. So, this was manually added in. It was determined that the square footage was correct at 1531 square feet. Ms. Bruchue spoke regarding the charge per square foot on her property and her neighbors are being charged at a lesser value per square foot. She compared her property to her neighbors' and feels that her property is over-assessed.
- Mr. Burns advised that he can't use comparable assessments to arrive at a value for her property. He then explained that they have to choose sales that sold in the neighborhood. He then went on to speak regarding the comparables and reported on the adjustables. Mr. Brechue advised that his house would be sold for less because it is stucco and won't bring what a wood-frame house would. Mr. Burns advised that there was an adjustment for that in the model.
- The Board advised that they would review the information and provide their decision to the Brehues.
- Hearing closed.

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#### HEARING #94

**116.38-1-16                      11 Holley Street - Darren Walawender**

2013 Assessment: \$71,600  
New Tentative Assessment: \$86,000

- Board swore in Mr. Walawender.
- Owner feels property should be assessed at \$76,000 because the comps provided by the Assessor's Office were a little on the high side. He reported that some of them were recently renovated. His home is an older style and is dated inside.
- Mr. Farrell spoke to this and advised that this was a puzzling one. He spoke regarding the comparables and advised that the square footage was an issue in this. He asked the Board if it would allow him to use three comparables instead of five because they are all similar in square footage. This will bring down the assessment on the subject property to around \$77,000 which is more realistic. He spoke regarding the three choices he had made. Farrell thought the \$77,000 range for an assessment was fair.
- The Board asked Mr. Walawender if he would consider stipulating the value at \$77,000. He agreed. Paperwork was signed by all parties.
- Hearing closed.

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#### HEARING #95

**122.25-1-13.1                      33 Lexington Avenue - James VanFleet**

2013 Assessment: \$13,500  
New Tentative Assessment: \$38,000

- Board swore in Mr. VanFleet.
- Owner feels that the assessment should be \$16,600 just for the property because the house has no value. The house is a trailer. The only difference from the last assessment is that it was painted. Mr. Burns advised that the land value is \$16,600. The total is \$38,000. The Board asked if he was saying that there is no way the trailer is worth \$22,000 and he confirmed. It has no value. It's a 1960's trailer. If anyone bought it, they would pull out the trailer and build a house. He bought a strip of land 25 feet wide from the City so now he has a building lot.
- Mr. Burns advised that he used the cost approach for this property. No modeling is done on manufactured homes because there are none in the City except for Mr. VanFleet. He had to use the cost approach with would be the land value. He explained his figures and how he reached this value. However, in his mind, cost doesn't always equal value. He double checked online with MOS and pulled up County-wide sales of mobile homes from 2010 to 2013. They were averaging \$45 a square foot. Taking all this into consideration, Mr. Burns is willing to stipulate down to \$34,000. Mr. VanFleet advised that he is willing to go up to \$20,000.
- The Board advised that if Mr. VanFleet was not willing to stipulate to Mr. Burns' terms, then they would review all of the information and advise Mr. VanFleet of their decision.
- Hearing closed.

## HEARING #96

**116.38-1-65**                      **41 Arterial West** - Finger Lakes Spirits & Wine Co. Inc.

2013 Assessment:                      \$122,300  
 New Tentative Assessment:        \$196,600

- Board swore in property owner.
- Owner believes that property value should be \$125,000. Owner's argument is that it falls way out of line with any similar properties. His basis is unequal assessment. He's not talking about value for sale although he did provide an I&E to the Board. He provided square footage information and advised that it was out of whack with anything else in the neighborhood. He spoke regarding similar properties in the neighborhood. He gave some background information regarding the efficiency apartments. He also thought that the square footage reported was too small a number; he thought it was closer to 3,000 sq. feet in size. He also spoke regarding square footage values. He has issues trying to keep tenants because of the noise issue. As a result, there is high turnover in tenants. He also provided an analysis per unit. On a per unit basis, he is over the top. He spoke regarding a similar property at 85-87 South Street. Apparently, the owner put a great deal of money into renovations a few years back and it still has a lower assessment than the subject property.
- Mr. Farrell reviewed the I&E sheet which had not been provided until the hearing. Mr. Farrell asked if the owner would think that \$141,900 was a little more reasonable. Owner advised that he was comfortable with \$140,000 and Mr. Farrell agreed to that number.
- The Board asked owner if he agrees to the \$140,000 and he said yes. Mr. Burns concurred with Mr. Farrell's numbers. Mr. Burns suggested that Mr. Farrell and Mr. Hutchinson get together and do a remeasure of the property to get the correct data for the record.
- Stipulation was entered into and signed by all parties at \$140,000.
- Hearing closed.

## HEARING #97

**116.38-1-67**                      **37 N. Fulton Street** - James Hutchinson

2013 Assessment: \$92,500  
New Tentative Assessment: \$124,800

- Owner believes that assessment should be \$100,000. Mr. Hutchinson provided the Board with and I&E sheet. On square footage basis, his property is right at the top; on a per-unit basis he's more in the middle. This house has four one-bedrooms and one studio apartment. Two of the one-bedrooms are very, very small. He commented on room sizes.
- Mr. Farrell examined the sheet, ran the numbers and advised that \$100,000 was right in the ballpark. He then spoke on these figures. Mr. Farrell advised that he would stipulate to \$100,000.
- The Board asked Mr. Hutchinson if he would stipulate to \$100,000 and he agreed.
- Hearing closed.

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## HEARING #98

**116.69-1-8                      79 South Street - Cayuga-Syracuse Presbyterian Church – Represented  
by James Hutchinson**

2013 Assessment: \$31,000  
New Tentative Assessment: \$33,300

- Owner feels that the property should be assessed at \$33,300. However, according to the Executive Director, she did not receive the renewal. She's very thorough but may have confused #79 with #81. It is clearly a tax-exempt parcel.
- Mr. Farrell advised that she would have gotten four forms; property use and organizational purpose on both of them.
- The Board asked if the request was to merge the property and Mr. Hutchinson said yes. Mr. Burns clarified that this property would be merged in with the Church property. Mr. Farrell advised that in that case, it would be exempt.
- Mr. Burns agrees to that at the direction of the Board. It is past the tentative roll and they would have to direct him to merge. The Board advised that this would have to be done in Executive Session. Mr. Burns advised that he could do the merge and then they could vote on it as a stipulation. This was agreeable. Paperwork was presented and signed by the parties.
- Hearing closed.

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## HEARING #99

**115.60-2-59.2                      149 Genesee Street - PFI Housing Co. of Auburn, Inc. represented by  
James Hutchinson**

2013 Assessment: \$7,385,100  
New Tentative Assessment: \$6,936,700

- Mr. Hutchinson advised that the office staff does not recall ever seeing the form to fill out. The property manager, Christopher Communities, did not get the form either so they didn't get filled out. Were they accidentally discarded, who knows? Mr. Hutchinson suggested that on these tax-exempt properties that when the forms are sent out, they should be sent by registered mail. Too much is at stake for the organization if they lose their tax-exempt status. Mr. Hutchinson also advised that under no circumstances would HUD ever pay the taxes at which point they go into default and they would have to send letters to the 150 tenants that they were closing the building because they can't pay the taxes and at that point, they would all be calling City Hall. He pointed

out that HUD would take the City to Court on this issue. He gave some background information on the property. He advised that this property makes a payment in lieu of taxes every year and may be the only property in the US to do so.

- The Board asked if he was here because the Boyle Center lost its status and Mr. Hutchinson said yes.
- Mr. Burns advised that apparently Mr. Hutchinson was here to renew the status. Mr. Burns added that his office was only a staff of three people; there are 10,000 properties that they are responsible for, sending out thousands of exemption renewals. The record shows that it was sent out and it went to 149 Genesee Street. He went on to advise that when the exemption renewal was not in, they sent out a reminder notice again; still received no exemption renewal and to this date there is no exemption renewal. Only in the BAR's packet is the exemption renewal. They feel strongly that if they have to deny other citizens because of the timing date which is February 1<sup>st</sup> each year, by law that's a statute that's imposed on every citizen and taxpayer in the City of Auburn. They did reach out with an extra letter to remind them of the missing exempt status. So, why would they be any different than any other taxpayer in the City of Auburn.
- The Board asked when the first and second notices went out and Mr. Burns responded with the dates. They have since then changed their address to the Christopher Communities address in Syracuse, however, they are only allowed to send mail to the address provided by the owner. The Board advised that they were also called on January 29<sup>th</sup> because they had not responded to the letters. The point is that the City did their job. The Board wanted this on the record. Mr. Farrell pointed out that Candy puts notes on everything. Mr. Burns reiterated what the statute provides. Mr. Hutchinson advised that the Board had the power to reinstate it which would be the logical thing to do. The Board wanted to make sure on the record that everything was documented.
- Hearing closed.

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## HEARING #100

116.62-1-10

32 Logan Street - Anna Elice

2013 Assessment: \$79,000

New Tentative Assessment: \$88,500

- Board swore in Ms. Elice.
- Owner feels that the property should be assessed at \$79,000. Ms. Elice advised the Board that she had lived in the property for 55 years and she lives in a run down neighborhood. They don't know how to take care of their property; the house across the street has been vacant for 4 years. She feels that she lives in the middle of a mess. She provided pictures to the Board. She says there is a "dump" on one side and another "dump" on the other side. You can't see the weeds yet because it's too early. There is an apartment house down the street that is not well maintained.
- Mr. Burns spoke to this matter. He advised that he had difficulty valuing because the model estimate is very high because she has a lot of buildings and a big lot compared to the neighborhood. There is a big canopy, a big garage, a porch and a fence. These items crank up the model. Mr. Burns explained how the comps were selected of homes that sold in her neighborhood. He had a difficult time getting it down to the new tentative assessment. He advised of the adjustment process as well and picked the lowest value that he could. The Board asked about the condition of the garage. The owner advised that it was in average shape. The owners again spoke of the neighboring properties and their assessments. It's a City property and is unkept. The property add ons were again spoken of. The neighboring properties were spoken of again. The Board advised that there is still a lot of value in the property. The zoning was mentioned and Mr. Burns advised the Board that it was Code Enforcement who made the zoning determinations.

- The Board advised that they would make their decision known by mail about the end of the month.
- Hearing closed.

**HEARING #101**

**109.64-1-4                      214 Grant Avenue - Martin Baumes represented by Earle Thurston, Esq.**

2013 Assessment:                      \$187,100  
 New Tentative Assessment:        \$265,100

- Board swore in Mr. Thurston.
- Owner feels that the property should be assessed at \$200,000. Mr. Thurston provided background information for the property. He also spoke regarding the collective assessment. The buildings are quite old; the property has been on the market for five or six years. There has been no offer during that time. He spoke of other like properties with lower assessments. He provided the Board with a grid showing the assessment was way out of line by comparison to comparable properties and spoke to this. He thought the Board should look at the business component of this property. Right now, the high assessment cannot be supported with a part-time business. He thinks the increase is excessive. He spoke of the land value angle and again spoke of comparables. He spoke of the age and square footage. Mr. Baumes provided more background information on the property. Mr. Thurston inquired if Mr. Baumes was still getting some added exemptions. Mr. Burns replied in the affirmative. The buildings are temporary greenhouses. The Board asked if the sale listing was word-of-mouth or through a broker. Mr. Baumes again provided information on the property. When the Tim Horton's sale collapsed, it was difficult to get business back. There was some discussion on what parcels were actually being grieved.
- Mr. Farrell spoke to this and advised that he had spoken to Mr. Baumes and advised that he did the best he could on this property. He explained how he came to that value. He also explained the unique situation on Grant Avenue. Mr. Farrell advised the Board that as the City does the PILOTS they should take into consideration small business establishments that have existed on Grant Avenue for decades and now they're being penalized by out-of-town franchises. He thought that in Mr. Baumes' case, the assessment should be held in place until it sold. On the other hand, his license requires him to value all the Grant Avenue land on the same table. He did the best he could for him.
- Mr. Burns added that the problem is that if they did lower Mr. Baumes because he's been there for years, we would have every Walgreens, Rite Aid, all the banks in grieving even though the paid big money for the land. It's the market. We can't subdivide the market. The law says it's valued at current use. Being as Mr. Baumes is a commercial use, that's his current use. Therefore, it has to be valued along with all other properties on Grant Avenue and what they sell for. Mr. Thurston did not agree entirely and explained his reasoning. Mr. Burns again reiterated that it's the current use.
- Hearing closed.

**HEARING #102**

**109.64-1-3                      208 Grant Avenue - Martin Baumes represented by Earle Thurston, Esq.**

2013 Assessment:                      \$210,200  
 New Tentative Assessment:        \$231,500

- Paperwork was provided to the Board.
- Owner feels that property should be worth \$210,200. Mr. Thurston made the same argument as the other property. They feel that a fair increase would be no increase. The Board asked if this was the land without frontage. Mr. Baumes provided information regarding an easement on the property. There was discussion about frontage and the house that was up front. The sewer main was discussed as well.
- Mr. Farrell advised that if the Board so desired, he would go out and walk the buildings and figure out proper depreciation on them, take a look at the back land and maybe he could work the easement in. He's done a couple of valuations for a large gasline up the street. He would be happy to work with Mr. Baumes on this. The Board asked Mr. Baumes if he was agreeable to have Mr. Farrell go out and take a look at the property. A mutually convenient time was set.
- The Board advised that after Mr. Farrell had inspected the property he would present his finding to the Board and they will make their decision and advise Mr. Baumes of the same.
- Hearing closed.

### HEARING #103

**116.31-1-32                      54 Grant Avenue - Daniel & Laura Marquart**

2013 Assessment:                      \$64,200  
 New Tentative Assessment:        \$81,000

- Board swore in Ms. Marquart.
- Owners feel that the property should be valued at \$71,000.
- Mr. Farrell advised spoke to this. He advised that he had rerun comparable comps on Franklin Street so he thinks that he can balance the fact that she's on Grant Avenue which has the issue of traffic. He thinks these are more fair comparables. Her home is a nice one, location is terrible and if she be willing to from \$81,000 to \$72,500. He asked her if she understood where he was coming from and she said yes.
- Ms. Marquart advised that they are hoping to place the residence on the market in the next six months to a year so having a favorable assessment would be helpful. She spoke regarding the negative issues, namely, that the house sits between two apartment dwellings. She advised of the upgrades the house needed.
- Mr. Farrell asked for further information. He advised that there should be a location adjustment for being next door to Unity House which would put her close to \$70,000. He spoke again regarding the comps. Mr. Farrell advised that he would stipulate to \$71,000. The Board asked Ms. Marquart if she was agreeable and she said yes. Mr. Burns advised that he is agreeable to that. Stipulated agreement is \$71,000. Paperwork was signed by both parties.
- Hearing closed.

### HEARING #104

**116.25-1-53                      178 N. Herman Avenue - Barbara Collins**

2013 Assessment:                      \$131,200  
 New Tentative Assessment:        \$147,700

- Board swore in Ms. Collins.
- Owner feels property should be valued at \$137,500. Ms. Collins asked what comps were used for her property. She was provided them. She asked what was the bases of the increase for her property.

- Mr. Farrell spoke to this. He advised that it was the style of house, combined with square footage, quality, condition, number of bathrooms, number of bedrooms, whether or not there is a garage, whether the basement is finished. Then outside improvements were taken into consideration. He advised how he chose the comparables. It has a nice inground pool and this was considered an improvement. Ms. Collins advised that it was installed around 1970 and it needs a lot of improvement. Ms. Collins said that sometimes a pool can be a detriment. Ms. Collins thought she could sell her house for \$125,000 tops. She spoke regarding houses in her neighborhood. She has not made any improvements; all she has done is replacing as needed. She provided her own comps to the Board. Mr. Burns asked if they were sales or assessment comparables. She did not answer this. The Board advised that they were assessment comps and not sales.
- The Board advised that they would review the information presented and advise her of their decision.
- Hearing closed.

## HEARING #105

116.46-2-15

1 S. Lewis Street - Anthony & Michael Mattessich

2013 Assessment: \$124,700

New Tentative Assessment: \$124,500

- Board swore in Mr. Mattessich.
- Owner feels that property should be valued at \$66,240. Mr. Mattessich's argument was based on the income produced and explained his math. He used 80% occupancy rate so that's how he came to his assessment. He also advised that the building was downgraded from a four-unit to a two-unit. He provided historical data of when the building was downgraded. He explained that the tax assessment value had not changed much over the years.
- Mr. Burns spoke to this. Mr. Burns asked if the whole house is being used. Were they up and down two-units? Are the old apartments still up there, just vacant because they can't be used? Mr. Mattessich explained that the way it was set up, there were two floors with four units. The City allowed him to renovate two units but not the other two. So he has one unit upstairs to the left and then one unit downstairs on the left as well. So, the entire right side is unusable. He further explained why he didn't take the entire floor and make it into a one single unit per floor. The problem is that there is a load-bearing wall going right through the middle of the building and if it was opened up, there would be issues. So, he's forced to keep it the way it is unless the City allows him to renovate the other two units. The reason it was downgraded was that when HUD owned it, it was vacant for more than a year so it lost its status. The Zoning Board also advised him that there wasn't enough parking. Mr. Burns recommended that he do an inspection. Mr. Mattessich advised that he had removed the old flooring; it was trashed. He needs to clean it up some more. In the meantime, it's totally unlivable. The bathrooms would have to be renovated. Mr. Burns advised that the area that's not used be made into unfinished floor area on Arpus so that would subtract from his square footage. The two kitchens and two baths would be eliminated, based on his inspection. Then the numbers would be rerun as to comparables. An appointment will be set for a mutually convenient time.
- Hearing closed.

## HEARING #106

109.79-1-34

142 Grant Avenue - FourFive Enterprises Inc./ Chris Riester

2013 Assessment: \$484,400  
New Tentative Assessment: \$630,600

- Board swore in owner, Mr. Riester.
- Owner feels that the assessed value should be \$459,000. Mr. Riester's argument is that on the report date the built date is listed as 2005 when the actual built date was 1997. He assumes that would lower the assessed value to some degree. Comparing it to three very similar properties, his assessment per acre and per square foot seems to be substantially. Also, a large portion of the property isn't useful; it can't be developed and has no real value.
- Mr. Farrell spoke to this matter. Again, a lot of the increase was due to the land table. Overall, the increase was \$146,200. Mr. Farrell went over the numbers again. Mr. Burns spoke regarding the land purchase for the Bank which was also "unusable" property. There is no class for an auto service center. Mr. Riester explained the comps that he had gathered. Mr. Burns advised that on Grant Avenue they go by acreage, they don't go by frontage. He uses a price-per-acre. He explained how the land algorithm worked. Mr. Riester went on to speak about the last comparison that he had. Mr. Farrell asked how many service bays there were and was advised that there are nine. There was some discussion on how the figures worked out for valuation purposes. Mr. Riester provided an I&E statement. Using the income approach without the Grant Avenue land values, he's coming in pretty high. Mr. Burns proposed that Mr. Farrell be given some time to digest the data as it's a little more complex. The Board proposed that Mr. Farrell take some time to examine the data and report back to the Board.
- The Board advised that they will review all of the information and advise of their decision in the next couple of weeks.
- Hearing closed.

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## HEARING #107

**108.58-1-12                      170 York Street - S & J Properties LLC rep. by Earle Thurston, Esq.**

2013 Assessment: \$2,900  
New Tentative Assessment: \$16,500

- Board swore in both Mr. Sam Rizzo, Mr. Joe Rizzo and Mr. Thurston.
- Paperwork was presented to the Board.
- Owners feel that the property should be valued at \$6,000 because this is a 27 foot-wide strip next to their building. It was part of the package when they bought the property. It can't be used as a building lot. The increase is 400% but should be a 100% increase. It's vacant land and Mr. Thurston provided some comparables. The property was determined to be 27 x 800±. This was discussed. Mr. Thurston advised that this may have been part of a subdivision that was set up but never got finished. The Board asked why the two properties were never added together. They advised that that's the way they acquired it and it's always been separately taxed. The Board asked if it wouldn't be simpler for everyone if it was merged. Mr. Thurston advised of the issues which might arise down the road if the properties were merged. He went on to explain this. There was a discussion on this issue.
- Mr. Farrell spoke to this matter. He explained his reasoning in valuing the parcel because it's being used as a parking lot. It is also being used for storage so it can't be residual use. The usage was changed to undeveloped land, hence the increase. It also has some type of surface improvement as well, where the cars are parked. It does have some type of use so it was bumped up one class to undeveloped.
- Hearing closed.

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**HEARING #108****108.58-1-8.2****166 York Street - S & J Properties LLC rep. by Earle Thurston, Esq.**

2013 Assessment: \$151,500  
New Tentative Assessment: \$240,100

- Owners believe the value of the property should be \$190,000 because this is the property that has just the storage building on it. Mr. Thurston provided comparables for this property. These reference other properties on York Street. He advised that the increases on the comparables are minimal as compared to this property. He went on to discuss the differences as opposed to the comparables. He feels that a 30% increase is a fair one. He went on to discuss this. He feels that this is an excessive increase.
- Mr. Farrell spoke to this matter. He explained that the classification had to be changed from storage to truck repair because it's the only class they have for this use. There is a substantial per-square-foot difference than storage. He discussed this change and advised that he can no longer classify all these properties as storage because of the amount of machinery repair that goes on in there. They do fix all of their own equipment rather than having someone else's stuff to fix but on the other hand, it's the same use so it has to be coded at the same use. He thought that the only thing he could do on this was if he had measurements of the exact square footage with respect to what's used for office, heavy truck repair, storage, etc. then he could rerun the cost for the commercial valuation. This is what caused the jump, the repair space which has a heavy value per square foot. Mr. Farrell was asked about what comparables he used. He explained what he used. Mr. Burns advised that he had also gleaned information from other rental properties as well. He discussed this as well. He gave a more in-depth explanation regarding the comparables as requested. Mr. Farrell explained the income to value approach which was used. Mr. Thurston argued that it's not classically a repair shop. There was discussion on this. The Board questioned the percentage of a 40-hour work week that was spent on making repairs, on average. The Board again said it wanted to know the percentage of use. If the use is changed, then how many hours are spent on this use? The Rizzos advised that it would be about 20% . Mr. Farrell discussed this. The Board advised that by changing the use, this affects 100% of the use. Mr. Farrell went on to discuss the value that the shop space added to the property. Mr. Burns suggested that rather than try to subdivide into time, use, etc., the physical features of the building should be delineated as to usage.
- The Board suggested that the assessor do a walk-through. The owners were agreeable. A mutually convenient time was specified.
- End of hearing.

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**HEARING #109****108.66-1-12.22****11-23 Hiser Street - S & J Properties LLC rep. by Earle Thurston, Esq.**

2013 Assessment: \$4,700  
New Tentative Assessment: \$24,800

- Owners feel that the property should be valued at \$10,000. Mr. Thurston's argument was that this was a 428% increase. He provided comparables on Hiser Street and what their assessments were. This property was part of a package many years ago when they were first setting up their business. It's vacant land; there may be some stuff sitting on it. Independently, it has no marketability. It's part of that hodge-podge. He went on to discuss the comparables he had chosen. Mr. Thurston explained how the property was referenced. The Board advised that what

this was was a chunk of land-locked property. Mr. Thurston advised that it consisted of 2.17 land-locked property. Mr. Burns advised that the Assessor's Office considered to be 2.1 acres. Mr. Thurston did not understand what the increase was based on.

- Mr. Farrell advised that when it comes to appraisal, he has to appraise it at its current use whether it's land-locked or not. It is in use so he reclassified it from residual to undeveloped. The fact that it's land-locked is a self-created fact. He didn't know who would approve that sale as it's against the law to create a land-locked parcel. Mr. Thurston advised that the other lots didn't go through residuals. Mr. Farrell thought that the Vitale lots had been changed to undeveloped also. Mr. Burns advised that they would check on this. There was discussion on the history of the lots.
- Hearing closed.

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## HEARING #110

**108.58-1-8.12                      162 York Street - S & J Properties LLC rep. by Earle Thurston, Esq.**

2013 Assessment:                      \$105,000  
New Tentative Assessment:        \$202,800

- Owner feels that the value of the property should be \$170,000. The assessment went up 93% which they feel is excessive. He provided comparables to the Board. There is no sewer service to the building, it's on a septic system at the moment. There was discussion on the history of the property. The property was purchased in 2000 for \$30,000, it was a package deal. Mr. Thurston compared this property to the other comparables and pointed out the differences.
- Mr. Farrell advised that a second floor was installed on the building effectively doubling the office space and it just about doubles the assessment. He advised that everything was left alone, nothing else was changed. He may have updated year built but a second floor was installed so that has repercussions. The Board asked what happened to the land value on this parcel and was advised that it stayed the same.
- Hearing closed.

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## HEARING #111

**116.65-1-4                              7 -9 Hockeborne Avenue        - Joseph Reding rep. by Sam Giacona, Esq.**

2013 Assessment:                      \$126,700  
New Tentative Assessment:        \$134,100

- Board swore in Mr. Reding and Mr. Giacona.
- Owner feels that the value of the property should be \$90,000. Mr. Giacona advised that this figure was based upon having the house listed for approximately 7 months at \$129,900. There were about 20 showings and never received a bonafide offer. There was a verbal offer in the low \$90s so this is the basis of the challenge. Mr. Giacona asked if they could stipulate to the \$90,000 today. Mr. Burns said yes, but only if he agreed to it.
- Mr. Burns spoke to this. He verified the information that was presented by Mr. Giacona. Mr. Burns asked if they got any feedback from the market as to why it wasn't selling. He was advised by Mr. Reding that he didn't get a whole lot of feedback directly. Mr. Burns asked when was the last time the kitchen and bathrooms were updated. Mr. Reding replied that the bathrooms were updated before January, before the listing. The kitchen was a linoleum floor and old cabinets. It was cleaned but that was about all. Mr. Burns asked about the price he would have accepted. He advised that he couldn't stipulate to the \$90,000 because the offer wasn't accepted. Mr. Burns asked for confirmation that it was two houses on one property. Both houses were up for

sale. One house was just a small carriage house. He was advised that the carriage house was rented but hadn't been touched in 35 years. Board reported on a comparable just up the street. The Board inquired why this comp was not selected by the Assessor's Office. Mr. Burns explained this. He explained his values of the property. The Board asked about the carriage house and was given a description by the owner. The tenant has been there over 35 years. There was some discussion about the setup of the property and perhaps this was the reason it didn't sell. The property is in an R1 Zone so it's grandfathered in. There was some discussion regarding the value of the property should it be sold. Mr. Burns advised that he would go \$25,000 on the back house and \$93,000 for the front house. Mr. Burns said he would stipulate to \$118,000 which is less than last year's assessment. The Board asked Mr. Reding and Mr. Giacona if they would agree to the stipulation presented by Mr. Burns of \$118,000. Mr. Reding asked how Mr. Burns arrived at that number. There was some discussion regarding the classification of the second home. The Board advised that if the owner was not satisfied with the stipulation offer that was on the table then they would review all of the information and advise of their decision within a couple of weeks. Mr. Giacona came back with an offer of \$110,000 and Mr. Burns advised that he would not go below \$118,000. The owner chose to see what figure the Board came up with.

- Hearing closed.

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## HEARING #112

109.49-1-13

123 Prospect Street - Kimberly Carlson

2013 Assessment: \$103,000  
New Tentative Assessment: \$109,700

- Board swore in Ms. Carlson.
- Owner feels that the property should be valued at \$95,000. Ms. Carlson presented comparables to the Board of what she felt best matched her property. She has a list of the comparables used and she argued that they were not close to her house, they weren't comparable to her house. She explained why. She questioned why the house across the road which matches hers exactly wasn't used as a comparable. Mr. Burns asked what the address was of that house. Mr. Burns explained what happened. Ms. Carlson came in for an informal and she has the old comps from the original run. It looks like Mr. Farrell tried to bring her down. Her main argument revolves around the square footage. She advised that the locations aren't comparable to hers, hers is a much worse location. She was asked by the Board why she thought this. She advised that she was new to Auburn when she bought the house and she didn't realize how much traffic was on the street. There also is the noise factor from Route 5. The Board asked when she bought the house and how much she paid for it. She advised that it was October 30, 2009 for \$103,000. She spoke of the previous assessment. She hasn't done any improvements since she bought the house. She has a 100 amp service which is outdated. She has fuses. Her furnace is from 1997. She provided pictures of the property where it needed improving and explained these. The downstairs bathroom is old and needs updating. Her sewer has backed up twice into the bathroom. The downstairs is not insulated or finished. The basement gets damp and wet. The Board asked what the classification of a full bath was. Mr. Burns advised that three fixtures equals a full bath. Mr. Burns explained that it has three fixtures so it's a full bath. It can be a shower or a tub, toilet and sink. She went on to advise that her neighbor has been trying to sell his house since before she bought her house and has been unable to. She advised that it's comparable to hers and can't sell it even at \$85,000. The Board asked about this property. She spoke regarding all of the sale prices of the comparables and what the adjusted sales prices were. She explained her calculations. She explained her comparisons with the same features as her house. She explained that she also did an internet search for comparibles and advised the

Board of her findings. She had wanted to get a private appraisal done on her house but she works out of town and scheduling was an issue.

- Mr. Farrell spoke to this matter. He advised that he does not use averages because they tend to be skewed. He tries to work off the median. He applauded her analysis but it really has to be whittled down per neighborhood instead of the whole City. He has to stay within the neighborhoods. He advised that he would have to go through and see what the traffic adjustment would be for Prospect Street per sale. There have been some good sales on Prospect and he spoke about these. He spoke about the quality of the homes. He explained what the factors were that he took into consideration in valuing the property. He also spoke regarding the improvements needed and his thoughts were that they were “handy man” items. He spoke on the comparables and the adjustments that were made. Ms. Carlson rebutted some of Mr. Farrell’s remarks regarding the sales on Prospect. She advised that there were two parts of Prospect and she was on the lower side and the bad part of it. She spoke regarding her comparables being City-wide because the comparables online don’t give neighborhood codes. She would have if the codes were available to her. Mr. Farrell advised of the improvements made by her neighbors.
- The Board advised that they would review all of the information and advise of their decision.
- Hearing closed.

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## HEARING #113

116.57-1-54

3 Scammell Avenue - Lori Treat

2013 Assessment: \$88,100

New Tentative Assessment: \$103,300

- Board swore in Ms. Treat.
- Owner feels that the property should be assessed for \$89,000. Ms. Treat was advised that her comparables had been updated since her informal meeting. The comps were listed. She explained which ones she actually went with and why. She spoke regarding 19 Scammell which is comparable to her home and she went on to discuss what the features were. She explained why here assessment should be lowered in comparison. She reported on properties that had sold in her neighborhood and spoke about two of them. Mr. Burns asked for the addresses of these properties. The Board asked when they had sold and she provided those dates. She provided the Board with pictures to show the inside of the property. She pointed out the defects in the house. She spoke of the defects outside as well. The Board inquired about the basement slab.
- Mr. Burns to this. Ms. Treat advised that under half of the house is concrete and the other half is a crawlspace. Mr. Burns advised that it’s still a slab and an adjustment was made for that. There was some discussion regarding the effective year. Mr. Burns spoke about the cumulative catch basin. He advised the Board that he would be willing to drop the effective year to 1980. He advised that he did drop it down but for some reason, she didn’t get a notice. Mr. Burns advised that the notice didn’t make the change list for some reason. Mr. Burns requested the comps from the Board as he wanted to see if this helped her at all. There was some discussion regarding getting a private appraisal. Mr. Burns ran the figures but they were pretty tight and in the proper range. He advised that he could drop the effective date to 1970, he’d be willing to do that to see if it helped her. There are also new windows in the house and only one bedroom. He reran some figures and came up with \$99,600. Mr. Burns advised that he would stipulate to \$99,000. The Board asked Ms. Treat if she was agreeable to the stipulation of \$99,000 or would she like to wait for the Board’s decision in the next couple of weeks. Ms. Treat asked if there was anything more she could do and the Board advised her no. The Board said they have her material; they would review all the information and take it from there. The Board advised that if she did nothing it would stay at \$103,000 and she wouldn’t know what the Board would do or she could take the \$99,000 and not have to deal with the Board. Mr. Burns advised Ms. Treat that if she agreed to

the \$99,000 she would be waiving her right to go on to Small Claims Court for this year. Ms. Treat advised that she would stipulate to the \$99,000.

- Hearing closed.

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## HEARING #114

### 116.31-1-41.1                      70 Arterial East- Macabe Family Development rep. by Christian Burnell

2013 Assessment:                      \$949,700  
New Tentative Assessment:        \$1,075,000

- Board swore in Mr. Burnell.
- Paperwork was provided to the Board.
- Owner feels that the property should be valued at \$742,500. Mr. Burnell directed the Board's attention to the spreadsheet he had provided. He spoke regarding the comps he had chosen of other large commercials. He explained all of the items that were to be taken into consideration. He explained that he took the square footage and multiplied it by \$101 per square foot to get a value of \$610,932. He then took the \$131,000 and added it to that figure and came up with his proposed value of \$742,500. He spoke regarding the age of the building and the improvements that have been done. He advised that the cost of improvements was high. He spoke about how he had calculated land value. He compared other Byrne Dairy locations and compared cities to the location in Auburn. He advised that the Auburn location is the highest assessed of the 52 locations. He feels the assessment is high and that he had solid figures to back up his calculations of what it should be assessed at.
- Mr. Farrell spoke to this matter. He advised that he did not receive an I & E on this property. He considered it an investor grade property so it's valued on the income approach against the State averages within the nine or ten county area he used that were adjacent to Cayuga County. The graph that was presented shows him no traffic count and he'd like to see a traffic count on each of the stores to compare to the Route 5 traffic count. He also advised that he never averages, he works off the median. He spoke regarding the comparables provided by Mr. Burnell, advising of his opinion on each one. It is difficult valuing these high-value gas per pump per footage of sales base without an I & E. He thought it would be valued at \$200 per square foot on the open market producing about \$34 a gross square foot. They seemed to stay busy all year long but without an I & E it would be difficult to know the actual expenses. It's a relatively safe cap rate as we all need gas and milk. He thought his assessment was fair; he only raised it \$100,000. He went on to explain what this was attributable to which is the Grant Avenue Land Table. Mr. Burnell also noted that there was a purchase across the street from them for \$150,000. It's the same zone and it's 1.24 acres. Mr. Farrell explained this.
- The Board advised that they would review all of the information and advise of their decision in the next couple of weeks.
- Hearing closed.

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## HEARING #115

### 116.46-1-37.1                      3 Owasco Street – John Bouck

2013 Assessment:                      \$20,000  
New Tentative Assessment:        \$25,700

- Board swore in Mr. Bouck.

- Owner feels that the property should be assessed at \$20,000. Mr. Bouck spoke regarding the small increase. The assessment had been reduced last year and in the packet that he provided to the Board, he advised that he had purchased the property from the City in 2011 for \$15,000. He also advised that the only thing he did to it was put it an asphalt binder coat. He spoke further on this. He also provided a survey in the packet. He advised that the property is really unable to be used for anything else and he's not quite clear what the justification is for increasing the assessment. He spoke regarding the survey and the size of the parcel and that it could not be used for anything except ancillary parking. He asked for comps to be sent to him and were provided and he spoke regarding these. He advised that they were not comps and were not even close in terms of the type of property. They were either larger or smaller; not in a similar location. He reviewed them with the Board. He likened his property to a nuisance property; it has no real value.
- Mr. Farrell spoke to this. He provided a brief history of the property. He advised that he was advised to start looking at this for parking spaces. He did look at other parking lots in the City to get an idea of value. He advised of the recent sales of parking lots and that people were willing to pay about \$2,000 per parking spot to get close to a downtown business. He also commented on the sale of the City parking lot on East Hill to the Bartelottas. Valued by the use, the assessment of Mr. Bouck's property is a fair one. As assessors, they have to value property by use.
- Mr. Bouck advised that he has six parking spaces and they are not essential, they're residual. He has adequate parking at the building next door. He generates no income from them. He spoke regarding the cost approach. He advised that he only wanted the lot because the City never took care of it and it was a mess. Mr. Farrell advised that if there was no parking there, John and his clients would be parking in the street. There was discussion on this. Mr. Burns added that Mr. Farrell did not use a cost approach, it was a sales comparison approach. Mr. Burns advised that he used to but Mr. Farrell came up with some solid data working with Mr. Schwartz on the price of what people were paying for parking lots. Mr. Bouck inquired who Mr. Schwartz was. Mr. Farrell advised that he was Dr. Schwartz. Mr. Bouck advised that he was a licensed appraiser.
- The Board advised that they would review the information provided and will make their decision in the next couple of weeks and advise of same.
- Hearing closed.

## HEARING #116

116.33-1-36.1

15 Drummond Street – Michael Wellauer

2013 Assessment: \$219,700

New Tentative Assessment: \$252,300

- Board swore in Mr. Wellauer.
- Owner believes that the property should be valued at \$250,900. Mr. Wellauer gave a brief history of his background. He spoke regarding the uniform percentage of value and his argument is that the whole assessment across the board is not 100% market value. He purchased the property in 2012 for \$250,900. He feels that overall through the City of Auburn similar properties are not assessed anywhere close to the market value. He did attend an informal hearing and his property is incorrectly listed as having five bedrooms when it really only has four. It was corrected but there was no change in value or assessment. He assumes that the number of bedrooms aren't significant in the market value of the property. He spoke regarding the assessment on 42 Linn Avenue which is still assessed as a valuable lot. Since last year this property has been under construction and now has a fully occupyable house which is probably worth \$300,000. He also spoke regarding the comparables used to assess his home. He pointed out the adjusted sale price per square foot was higher for his house than for the comps. He has only found one property in the City of Auburn that is anywhere close to \$119 assessed value per

square foot. He provided copies of his research to the Board. His point is that of these 60 properties, he has driven by and is familiar with them in some way. They are all comparable as regards neighborhood and value. Their average assessed value is \$70 per square foot. His argument is that in order to be consistent, all of the other properties should be assessed at market value. He expounded on some of the properties, comparing them to his property. He also explained how he arrived at his figures and why he was asking his house to be reduced.

- Board questioned the discrepancy in the number of bedrooms. Mr. Burns showed the multiple listing sheet that was prepared by John Bouck for Mr. Wellauer's house when it sold. It was listed at 285,000 and the number of bedrooms is listed as five bedrooms and two-and-a-half baths. They are simply just going by what Mr. Bouck had prepared. Mr. Burns would be happy to change it to four bedrooms if Mr. Wellauer would agree to an inspection. Mr. Wellauer did not agree. He advised that the Codes Office would have the Building Permit showing the number of bedrooms. Mr. Burns advised that according to the law, the assessor is assumed to be correct unless proven wrong and the evidence he has presented does not disprove the five bedrooms. Mr. Wellauer spoke regarding 38 Prospect Street and all the improvements done and the assessment wasn't raised. The Board advised that the weight of the evidence has to lie with the MLS listing which says five bedrooms. Mr. Wellauer said the documents were wrong just like his quirky assessment is wrong. He again argued the Linn Street property. Mr. Burns asked the Chairman to take control of the meeting. Mr. Wellauer continued to argue. The Board advised that they would review the information that Mr. Wellauer provided and make their decision in a couple of weeks. Mr. Wellauer interrupted. Mr. Burns advised that there was a recorder running. Mr. Wellauer advised that he was the only one sworn in for testimony. The Board advised that they were listening to the argument of the assessor. He wasn't giving testimony and he wasn't sworn in. The Board advised that State law assumes that the assessor is correct and State Law defines testimony. The Board again advised that they would review the information in session and advise of their decision. The Board said it would be a lot easier if an inspection could be done. Mr. Wellauer argued that the inspection isn't a problem. The Board advised Mr. Wellauer regarding the fair assessment which they are. Mr. Wellauer argued that larger houses with more space are valued less than his. Mr. Burns asked if every house in the City of Auburn is the same as his. Mr. Wellauer argued regarding the similarities of properties and therefore, they should be assessed the same. The Board advised that he wasn't taking into consideration any of the variables. Mr. Farrell advised that when the Board reviewed his packet there are only nine parcels and in his 65 were built after 1992. He went on to discuss this. He commented that one of the houses that Mr. Wellauer advised was better than his was actually below grade.
- The Board again advised that they would review all of the information and advise of their decision in a couple of weeks.
- Hearing closed.

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## HEARING #117

116.30-2-21.1

59 Arterial West – KTOM Properties, LLC

2013 Assessment: \$408,000  
New Tentative Assessment: \$456,200

- Board swore in owner.
- Owner believes that the property should be valued at \$300,000 because the purchase price. He bought the property in June, 2013 and the purchase price was \$150,000.
- Mr. Burns spoke to this matter. He advised of the purchase details and the exemption.
- Mr. Farrell advised that he used State data because he had no I & E data. The owner advised that he received no paperwork. Mr. Burns advised that they had discussed this when they talked. There won't be any evidence of the exemption until the rolls start. Also, he is at \$304,000 for taxable value. Mr. Burns advised of the property's condition, taking into consideration that it was

remodeled. The modifications were made according to the application for the 45B which was granted for the 2014 roll year. He will be paying taxes on \$304,400. He advised that if the owner wanted to delve into any further methodology of how the value was arrived at, they would have to give Mr. Farrell the State-required three day adjournment so he could get his numbers put together. Mr. Burns further explained the exemption for the owner and the Board. Mr. Farrell spoke further on this. Mr. Farrell believes that the income and expenses are relevant for comparison value. The land adjustment was discussed.

- Hearing closed.

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## HEARING #118

**116.56-2-32**

**88 Walnut Street – Christina Coon**

2013 Assessment: \$83,000

New Tentative Assessment: \$81,600

- Board swore in Ms. Coon.
- Owner feels that the property should be valued at \$76,000 because based on the fair market value and the houses around her. They have more land, one bathroom, around the same year built and they are all assessed lower than her. She went on to discuss the property features, good and bad. She provided pictures to the Board. The state of the garage was discussed. Mr. Burns advised that the condition for this was fair.
- Mr. Burns spoke on this property. The owner just purchased the house for \$76,000 so it wouldn't have made the sales file. When he was doing the area they were asking \$79,900 for it but he couldn't use it at that time because it was not yet a sale. He tried to get it as low as he could. Mr. Burns advised that he is willing to go right to the purchase price since it was only fair. Mr. Burns advised that he would entertain a motion that \$76,000 be put on the table. The Board asked Ms. Coon if she was willing to stipulate to \$76,000 for the assessment. Ms. Coon said it was acceptable. Paperwork was signed. The Board wanted to know the value of the garage and was advised that it was \$1,900.
- Hearing closed.

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## HEARING #119

**108.84-1-9**

**222 State Street – James Plis**

2013 Assessment: \$51,900

New Tentative Assessment: \$69,800

- Board swore in Mr. Plis.
- Owner feels the property should be assessed at \$55,000. Mr. Plis advised that there have been sales in the same area since the first of the year. He spoke regarding these. All four sales have all sold under assessment. He advised of the assessments and sales prices. He bought the house for \$50,000 and he bought it in order to control the property. The house is old and compares well with one of the homes that recently sold in his neighborhood. There have been no updates on the house. He spoke regarding the condition of the property and the State Street neighborhood. He spoke regarding comparables. He explained how he came to his valuation.
- Mr. Farrell spoke to this matter. He did the best he could to stay in that neighborhood. He spoke regarding the chosen comparables and the adjustments. He went with the lower comparable estimate because he thought it better represented the property. The traffic issue was spoken of. Mr. Farrell was asked to doublecheck the assessment on 252 State Street.

- The Board asked if Mr. Plis would like Mr. Farrell to look at it and Mr. Plis was agreeable. A mutually agreeable time was discussed. They advised that Mr. Farrell would report back his findings and they would review all of the information and make their decision in the next couple of weeks.
  - Hearing closed.
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## HEARING #120

116.38-2-64

35 S. Lewis Street – Ann Hamilton

2013 Assessment: \$63,000

New Tentative Assessment: \$46,900

- Mr. Burns advised that Ms. Hamilton did come in for an informal review and the assessment was lowered from \$52,000 to \$46,900.
  - Board swore in Ms. Hamilton.
  - Owner feels that the property should be valued at \$35,000. The issue is that she lives right behind Chapel House and there has been a lot going on there. She has been in before about the situation but there isn't a whole lot that can be done but she did say that Norm Davis is in the process of trying to get a fence put between the two properties. She has tenants and if she wasn't a long-term tenant and wasn't disabled, she would move. She provided pictures for the Board's review. The photos were discussed. There are trash issues. She had a confrontation with someone who threw a beer bottle on her lawn. Before Chapel House it was veterans and the situation was not as bad. She provided a letter to the Board written by her tenant. The Board read part of the letter to the other Board members and the assessors.
  - Mr. Burns spoke to this matter and advised that the site was inferior. It did receive a huge discount from \$63,000 down to \$46,900. He reran the comps several times and these were the lowest he could come up with for the neighborhood. He spoke on these comps. Ms. Hamilton added that the area is very busy with the bars also. Again, she reiterated that no one has the problem of Chapel House.
  - Hearing closed.
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## HEARING #121

116.38-2-63

33 S. Lewis Street – Ann Hamilton

2013 Assessment: \$67,400

New Tentative Assessment: \$55,700

- Owner feels that the value of the property should be \$45,000. Ms. Hamilton purchased the property for \$45,000 in September, 2013.
- Mr. Burns spoke to this. He deemed that the sale was not a good sale so he didn't use it in his sales file because it wasn't offered on the open market. He checked with the MLS and there was no listing of the property ever being on the market. He has to review every sale and one of the criteria used to determine if it's a good usable sale is if it has been on the market and if everyone's had an equal opportunity to purchase the property. He was aware of the sale. He did his best using the comparable sales to try to get the assessment down as far as possible. It's a well-kept house. He explained the comps chosen and the adjusted sale price. He feels this is the best he can do within the market.
- The Board asked Ms. Hamilton to tell them how the sale came about and the interior of the home. Ms. Hamilton advised that she lived next door to the property and the owner passed away. The

only reason she bought the house is because she needs to have control because it's right next to her other house. She advised that there is a water problem which was never disclosed and she is taking care of it. The downstairs has an extra bathroom in the dining room because he was disabled and he couldn't go up and down stairs. The house isn't bad but the layout is ridiculous. It needs updating. It's a three bedroom. She has wonderful tenants but her biggest problem is location. She presented a letter to the Board from the tenant which was read aloud. She advised that no one will buy the house at \$45,000 which she paid. The Board spoke advised that if they adjusted the price for her, they'd have to do it for all the properties on the street. Mr. Burns advised that he could see the problem but no one has the same problem. The comps he chose have some issue with them. Ms. Hamilton reiterated that she could never sell the house for more than \$33,000. She asked the Board to take all that she had presented into consideration. There was a discussion in which it was agreed that the current Chapel House is not how Father Dennis envisioned it.

- The Board advised that they would review all of the information provided and advise her of their decision in a couple of weeks.
- Hearing closed.

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## HEARING #122

**115.36-2-29 33-37 Cottage Street – Kenneth Knapp, Jr.**

2013 Assessment: \$55,000  
New Tentative Assessment: \$117,500

- Board swore in Mr. Knapp.
- Owner feels that the value of the property should be \$89,500. Mr. Knapp provided some background on the property. He redid the inside. They were pretty rundown. He went on to list the deficiencies of the property. Mr. Knapp listed the improvements that were done. Mr. Knapp advised that he had previously spoken to Mr. Burns regarding holding off on upping the assessment until such time as he could get the improvements completed. However, he ran out of time and cash. Mr. Burns advised of the assessed value of both houses. The Board confirmed that the owner lived in the first house and the second house is rented. Mr. Knapp advised that he couldn't sell it for what it's assessed for. Mr. Burns asked Mr. Knapp to give him a percentage of how far along he is. Mr. Burns again asked for an overall percentage complete. Mr. Knapp advised that it's probably 80% finished. The Board questioned Mr. Knapp how he felt about the current assessment and they discussed this. Mr. Farrell advised that Mr. Knapp has done a very nice job cleaning them up. It's a package deal and a rear house is very, very, very difficult to value. The Board had a concern that if the assessment stayed at \$117,500 and he pulled permits, it could drive that number up. Mr. Farrell discussed perhaps keeping him at 80% of \$117,500 would be \$94,000 and perhaps they should make it \$94,999 and he'll check back next year.
- The Board asked if there was a stipulation on the table and was advised yes. Mr. Farrell confirmed that they would make it 80% of \$117,500 at \$94,999. Mr. Knapp agreed. The paperwork was signed.
- Hearing closed.

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## HEARING #123

**115.75-1-77 37 Parker Street – Cheryl Cowen**

2013 Assessment: \$65,200  
New Tentative Assessment: \$66,500

- Board swore in Ms. Cowen.
- Owner feels that the property should be valued at \$65,200 because nothing has changed on the property to increase the value. The properties on either side are deteriorating as the one behind it. There is also one across the street that doesn't mow the lawn. She advised that the entire surrounding area is deteriorating quickly. Some of the houses on the street have been on the market a long time. The Board asked if there was anything unusual on the inside. She advised it was small and a little dated. It's a two-family with one bedroom down and two bedrooms up. Ms. Cowen provided some background on some of the homes on the street and provided this information to the Board. They aren't two-family homes though. She reiterated that she felt the property wasn't worth what it was assessed for.
- Mr. Farrell spoke to this and advised that it's been the same for four or five years. Mr. Burns checked and it hasn't changed since 2010. Mr. Farrell spoke regarding the comps that he had chosen. Ms. Cowen advised that there was a shared driveway and shared utilities.
- The Board advised that they would review and consider all of the information and advise her of their decision in the next couple of weeks.
- Hearing closed.

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## HEARING #124

**115.75-1-78                      39 Parker Street – Cheryl Cowen**

2013 Assessment: \$2,200  
New Tentative Assessment: \$11,300

- Owner feels that the property value should be \$4,000. Ms. Cowen advised that this is a vacant lot between her Mother's house and the really yucky duplex house. She researched the other vacant lands and spoke regarding hooking up utilities. She advised that there hasn't been a house there for a great number of years. The lot size is 52 x 162. Mr. Burns advised that it is a legal building lot in an R1 zone. Ms. Cowen provided a picture of the run-down house next door. The Board agreed that no one would want to build a house on that lot. The Board asked why she didn't combine the properties and put in her own driveway. She advised that she didn't really want to do this as the taxes would increase. Mr. Farrell advised that it would revert to an undeveloped lot. Ms. Cowen asked for clarification on this. Mr. Burns advised that it wouldn't be anywhere near \$11,300. Mr. Burns advised that at this point it's a legal building lot and it had to be valued as such. Ms. Cowen provided the Board with a map showing some of the other lots in Auburn for review. Mr. Burns again explained how the merge would work and how the properties would be valued. He explained the process. Ms. Cowen had concerns in regards to what the taxes would be if it was merged. She was afraid that the taxes would take a leap next year if she merged the properties. Ms. Cowen asked what the justification was in the leap in the assessment for the lot. She was again advised that it was a legal building lot and therefore had value. There was discussion on this.
- Hearing closed.

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## HEARING #125

**115.59-2-11                      78 Clark Street – Melvin & Rhonda Tweed**

2013 Assessment: \$52,800

New Tentative Assessment: \$68,000

- Board swore in Mr. Tweed.
- Owner believes property to be worth \$55,000. Mr. Tweed advised that he has done nothing to the property and has lived there since 1989. He advised that his roof is in need of repair and his kitchen needs to be redone. He advised that the only thing he has done on the outside is install a 10x10 concrete slab. He has done some painting inside the house but nothing else. The neighborhood is not a great one. He checked out some of the other homes on his street. The Board advised that although he has done nothing, the sales are saying he can get \$68,000 for the house. Mr. Tweed disagreed. He said he probably couldn't even get \$50,000 for that house in that neighborhood. The Board advised that the neighborhood was starting to turn around with all the new houses. Mr. Tweed again disagreed as he feels that the area hasn't changed much. He felt it was a big jump from \$52,800 to \$68,000. The Board asked if Mr. Tweed came in for an informal meeting. It was determined that he hadn't. The Board advised Mr. Tweed how the appraisal process works; it's based on neighborhood sales. Mr. Tweed still argued that his home wasn't worth \$68,000. There was some discussion regarding the new houses on Orchard Street in comparison to his house.
- Mr. Farrell spoke to this. He spoke regarding the comparables. Mr. Burns asked how the inside was. Mr. Tweed advised that the kitchen was old and it was determined that it probably was from the 50s or the 60s. Mr. Burns asked about the bathroom and Mr. Tweed advised of its condition. Mr. Tweed listed some of the deficiencies that needed replacing. Mr. Tweed advised he is now retired and doesn't have the income to support the cost of the repairs. Mr. Farrell asked if he could do an inspection and Mr. Tweed was agreeable. An appointment was made for a mutually agreeable time. The Board advised that after Mr. Farrell had provided them with his findings, they would review all of the information and advise of their decision.
- Hearing closed.

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## HEARING #126

115.59-1-11.1

116 Clark Street – Nicholas & Anita Kilmer

2013 Assessment: \$68,100

New Tentative Assessment: \$85,300

- Board swore in Mr. & Ms. Kilmer.
- Owners feels that the property should be valued at \$70,000. Mr. Kilmer advised that there are several properties right around the corner from them that are assessed far lower than their property. The Board asked if they were two-family and were advised that some were. The neighborhood is not a well-kept one; there is a chair in front of one house that has been there since December. Mr. & Mrs. Kilmer argued that it was a poor neighborhood. There was a house that sat for two months that didn't have a window in the front. They advised that they were in a bad neighborhood with only one way in and out which was through the bad neighborhood.
- Mr. Farrell spoke to this matter. He did the best he could to adjust for the location. He spoke about the comparables. He thought that one reason the house value went up is because they so have a nice barn/garage in the back. He agreed that it was a rough location and the Board should consider this fact. Mr. Burns advised that there is a lot of square footage in the house and to contrast it with someone else really bumps it up. Mr. Farrell went on to advised that if he had to make a location adjustment for this property then he'd have to do the entire street. The Board asked if all of the square footage was being used and they said yes.
- The Board advised that it will review the information and make their decision known in a couple of weeks.
- Hearing closed.

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**HEARING #127****116.63-2-28****20 Augustus Street – Michael Tardibone – Michael & Lisa Enge**

2013 Assessment: \$84,600  
New Tentative Assessment: \$105,700

- Board swore in Ms. Enge.
- Owners feel that the value of the property should be \$84,600. Ms. Enge advised that there was still a fair amount of work to do on the house. There is a house across the street for sale and they're asking \$89,900. It's a newer house, there's a partially finished basement with a rec room. There is a fully-fenced yard and attached garage. She spoke regarding the houses in the area. She thought that the rise in the assessment was not warranted. She spoke about the deficiencies and advised that there was still a lot of work to do.
- Mr. Burns spoke to this matter. He advised of the square footage and spoke regarding the comparables in the neighborhood within that size range that sold. He advised of the adjustments from the model, the market estimate between the subject property and comparable sales. It is on a corner and has a lot of traffic around it. He deferred to the Board but advised that he is sticking to his value. There was discussion regarding the square footage of the house. Mr. Burns advised that the assessment was based on sales in the neighborhood. Mr. Farrell bought the house across the street for \$80,000 and this house is a lot smaller. Mr. Burns didn't use this sale because it wasn't in the size range. There is a house for sale next door and Mr. Burns asked what the asking price was and what the square footage was. Ms. Enge pointed out that they have a fully-fenced yard, a garage and a freshly finished basement. The Board asked what the assessment was on that house. Mr. Burns advised that it was \$81,800. Mr. Farrell advised that all the houses there were all built to the same specs. Mr. Farrell spoke regarding the houses in the neighborhood. Ms. Enge still felt that the square footage was high. There was discussion on comparables. He also spoke regarding the adjustments.
- The Board advised that they would review the information and advise of their decision in a couple of weeks.
- Hearing closed.

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**HEARING #128****116.65-1-38****51 Havens Avenue – Teresa Dec**

2013 Assessment: \$85,900  
New Tentative Assessment: \$94,400

- Board swore in Ms. Dec.
- Owner feels that the property should be valued at \$77,150. Ms. Dec provided the Board with her two closest comparables. They are similar properties. She spoke regarding their assessed value. She advised that she averaged out the two properties and that's how she came up with the value of her home. The Board advised her that the building grade on her comparable was below hers. Mr. Burns advised that it was probably a factory home. They are stick-built but built in a factory and brought to a site. They would use less quality materials. The factory-built concept was discussed. The Board advised that this would be an adjustment that the assessor would make when trying to assign value. Mr. Dec asked what "average" meant. Mr. Burns advised that it was just a normal-built home; built on site. Ms. Dec pointed out that her second comp was "average" also. Mr. Burns asked what date she had on the Image Mate properties. He wanted to make sure that the right date was on them. Mr. Burns advised that they were not tentative

assessments. They are the old assessments. Mr. Burns offered to check them just to make sure. Mr. Burns reported on the S. Seward home and advised of the deficiencies. He knew the house because he has been in it. The other comp was very tiny and the assessment went down after the informal. It is a rental. It has some location issues because the neighbor next door is somewhat of a hoarder. Mr. Burns spoke on the assessment process. Ms. Dec spoke of the homes in her neighborhood. She advised that she was assessed at \$102,100 before her informal and Mr. Burns lowered her to \$94,400. She asked the Board to look at 75 Walnut Street and spoke comparing it to her property and that assessment was lower. Ms. Dec advised that she had done nothing to her house since she moved in in 2009. The Board advised her on the finer points of the assessment concerning value. Mr. Burns reported on this property. Mr. Burns advised Ms. Dec that the neighborhood she lived in was considered one of the top neighborhoods in the City. She advised that she was being discriminated against because she lives in a nice neighborhood. She also advised that she can't sell her house for \$94,000. She complained that the house next door to her was much larger than hers and their assessment only went up \$10,000. This was discussed. Mr. Burns looked at her comparables and they were discussed. Mr. Burns advised that he really had to work to get the assessment down. Ms. Dec pointed out the deficiencies in her home to the Board. Mr. Burns advised that if she did work on the house, they could give her a residential improvement exemption. Mr. Burns also advised that if it's just maintenance, it doesn't affect the effective age. The Board reiterated that it was sales that was driving the value of her house.

- The Board advised that they would look at all the evidence and advise of their decision in a couple of weeks.
- Hearing closed.

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## HEARING #129

### 116.53-2-51                      1 Tuxill Square – Paula Jerome

2013 Assessment:                      \$112,100

New Tentative Assessment:        \$108,600 – The assessment was reduced from \$115,700 at informals.

- Board swore in Ms. Jerome.
- Owner believes property to be valued at \$90,000. Ms. Jerome provided pictures of the property to the Board. She argued that she has absolutely no land. She has no back yard. Her garage is partially on the neighbor's property. The Board asked if there was a note about this in the file. Ms. Jerome pointed out that that the garage goes beyond the fence which is the neighbor's property. Mr. Burns advised that there was no note on this. The Board asked Ms. Jerome about the property line. Ms. Jerome had advised that she had been awarded a leniency regarding the encroachment of the garage but was unable to provide proof of same. Mr. Burns asked how many feet she was awarded. He advised that encroachments were a common occurrence in the City of Auburn. Points of beginnings change over time. However, there is no adjustment factor for that. Houses are bought and sold with that every day. Ms. Jerome advised that her garage is unusable; she can't get her car in it. Mr. Burns spoke regarding the garage and asked why she couldn't park her car in it. Ms. Jerome said the doorway wasn't wide enough although it is a regular garage door. Mr. Burns didn't understand why a car wouldn't fit. A garage is a garage. The Board advised Ms. Jerome that the assessor tried to get the assessment down by marking the condition as "fair". The effective age is 1970 which is the lower end of the scale. Ms. Jerome advised that the central air is totally useless; it hasn't worked since before she moved in, it was never hooked up. Mr. Burns advised that CA added about \$1,000 to the assessment. Mr. Burns advised that she would have to produce some sort of a work estimate to prove that it wasn't working. Proof had to be presented. Ms. Jerome listed the deficiencies on the property. She advised that she could never get \$100,000 for the house.
- The Board advised that they would make their decision in a couple of weeks.

- Mr. Burns advised that he is guided by the sales in the neighborhood. Ms. Jerome commented on a property in her neighborhood that sold under assessed value. She also spoke about other properties in the area. Mr. Burns responded.
- Again, the Board advised that they would consider all of this and advise her of their decision.
- Hearing closed.

## HEARING #130

**116.38-2-52**

**9 S. Lewis Street – Linda Rooker**

2013 Assessment: \$85,000  
 New Tentative Assessment: \$103,600

- Board swore in Ms. Rooker
- Owner believes property to be worth \$95,000. Ms. Rooker advised that she had a private appraisal completed. She advised that the assessor valued the property at \$99,000 and provided her reasoning in the appraisal. The appraiser commented that the property was “over improved” for that neighborhood. She provided historical information about the property. Also, the condition was marked “fair”. She does believe this to be true. She feels that the comparables are in much better shape than her property. She is working on it but it’s slow. She listed the deficiencies of the property. The current assessment lists three covered porches and she advised that it does not have three. It has one in the front and the other two are steps, not with much of a landing and definitely not covered. The comps are recent sales in her area and are far nicer than what she has. She spoke on these comps. She advised that she viewed the comps and she provided pictures of her property. She also provided a “to do” list for the property of repairs and replacements that need to be done.
- Mr. Burns advised that he would stipulate to the amount of the private appraisal. He felt that was fair. The appraiser did a nice job and it was money well spent. Three-families were very difficult to value; there are never enough sales and he had to stick with what he had. There is good evidence provided to lower the assessment.
- The Board asked Ms. Rooker if she would accept the stipulation of \$99,000. She agreed to the stipulation. Paperwork was signed.
- Hearing closed.

## HEARING #131

**116.70-2-78**

**14 Grove Avenue – Nicholas Valenti**

2013 Assessment: \$92,900  
 New Tentative Assessment: \$116,300

- Board swore in Mr. Valenti.
- Owner feels that property should be valued at \$86,000. Mr. Valenti explained that he had hired a private appraiser who inspected the property and came up with an assessment value dated 11-13. He provided a copy to the Board. Mr. Burns advised that he appraised the property on 10/30/2013 and a permit for bathroom repair and kitchen remodels was pulled after that appraisal was done. This was reflected in the appraisal. Mr. Valenti advised that the appraisal was done in March, 2014. The Board advised that the appraiser had signed it as “3/10/13”. Mr. Burns spoke about this. The Board asked Mr. Valenti to ask the appraiser to provide a new copy, properly dated within one week. Mr. Burns advised that appraisers back-dated the appraisals sometimes. Mr. Burns spoke regarding the comps that the appraiser had pulled and also his comparables

which proved to be right in the neighborhood. Mr. Burns advised that the closest was the house right next door that sold for \$111,300.

- The Board asked Mr. Valenti to provide his paperwork in one week so that they might review it. Mr. Burns asked Mr. Valenti to have the appraiser clarify whether he was considering the new kitchen and new bath.
- Hearing closed.

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## HEARING #132

116.71-1-9

135 Osborne Street – Sherry Salemi

2013 Assessment: \$58,900

New Tentative Assessment: \$61,000

- Board swore in Ms. Salemi.
- Owner feels the property should be valued at \$52,000. Ms. Salemi argued that at the last assessment year, the permit had gone back and the property had to be assessed as a single. Ms. Salemi advised that the property class was eventually changed to a double. Mr. Salemi(?) argued that the previous assessment was too high. He also thinks the square footage is also incorrect because the back addition was taken off. The Board asked for clarification of the property class. Mr. Burns advised that it has always been valued as a two-family. Owners advised that they paid \$25,000+ for it; put \$17,000 into it. Also, the description says it's a four-bedroom; it's a two-bedroom, one bedroom per apartment. Also, the back porch was removed as it was falling down. Now it's just an open breezeway. The traffic on Osborne is a detriment to renting the building. She spoke regarding the house next door which is newer and has more amenities and it is assessed lower. Mr. Salemi advised that their house still had the original wood siding. Mr. Salemi advised that the comparables were a poor comparison because their neighborhood was a rough one. Mr. Salemi listed the property's deficiencies. He also advised that the house next door just sold for \$47,000. He does not believe that the property is worth the new assessment.
- Mr. Burns spoke to this and advised that the sale of 137-139 Osborne Street was a bank sale. He couldn't use it because it was a bank sale. He also advised that he couldn't use auction sales either. They have to be on the open market and "arms length". It was considered a distress sale. He is open to anything that is presented. Mr. Burns asked how many back porches were knocked off and was advised that the lower back porch is gone. Mr. Salemi provided the Board with comparisons of double houses that were assessed lower and in better neighborhoods. Mr. Burns advised that he forced the assessment down to \$61,000 but the comp analysis was \$66,000. Ms. Salemi again advised that the actual size was now smaller and that there were only two bedroom and not four. Mr. Burns advised that it would knock off a couple of grand. Mr. Burns advised that the assessment was based on sales. There was discussion of the comps. Mr. Burns advised that he has the discretion of picking the comps and these are the best comps that he deemed best to help get the value down as low as possible. There was discussion about the back where the porch was removed. The Board thought Mr. Burns should do a walk-around to check the back porch as well as the bedrooms. He didn't know if it was going to make that much of a difference. Mr. Burns explained his valuation. An appointment would be made after the other hearings had been conducted.
- Hearing closed.

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## HEARING #133

115.82-2-2-68

29-31 Wood Street – Sherry Salemi

2013 Assessment: \$60,100  
New Tentative Assessment: \$65,500

- Owner feels that the property should be valued at \$60,000 because they feel that property values have not gone up and it is over assessed. He spoke about the market crash and the rise in property values. The Board explained how an appraisal work. The owner said that the comps were based just on what's been selling. The appraiser can only use sales. Every four years there is a reset and every property in the City is reappraised based on sales. The comps were discussed. Owner still thought that the property could not be sold for the appraised price. The owner advised that they would accept that appraisal.
- Hearing closed.

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## HEARING #134

**115.59-2-12**                      **76 Clark Street – Sherry Salemi**

2013 Assessment: \$42,900  
New Tentative Assessment: \$50,000

- Owner feels that the property should be valued at \$42,900 because Clark Street is close to the Arterial, is noisy and hard to rent the property. There are also a lot of deficiencies. They felt that the comps on Orchard Street were not valid as this was an up-and-coming neighborhood. They also advised that a community center is going in at the bottom of the street. Owners said they might as well live in the middle of the thruway because there is no way that the cars or houses could be kept clean. He felt that the property should not keep going up in value. They are hoping that the area does get improved and if so, they are more than willing to put money into the property. The rents are low because that's all they could get. When it is redone, they are going to have to do almost everything. Owner asked about the sale next door as well as the bar. Mr. Burns advised that the bar wouldn't be on the sales file because it was a commercial sale.
- Mr. Farrell spoke to this and advised that as with all comps, adjustments are made as far as location, property size and building style. He explained what the adjustments would be for. He explained the comparison properties as compared to their property. He spoke regarding the income derived from rental units on the open market. He did comment that there was a garage at the back but unless the renter had a tiny car, the driveway was at such a pitch that they would never fit up that driveway. It's a really narrow lot. He explained that in order to adjust their property for being on a dead-end, he would have to go through and make adjustments for every house in that neighborhood in order to be fair. This is something that hasn't been done or considered. The Board could consider this. He spoke regarding his rent survey of sales, he found that in the rental market it's usually \$25,000 per converted residence unless it's something special and maybe a couple thousand less based on location.
- End of hearing.

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## HEARING #135

**116.26-1-9**                      **10 N. Hurd Circle – Ron & Jennifer Gorney**

2013 Assessment: \$226,200  
New Tentative Assessment: \$241,400

- Board swore in Mr. and Ms. Gorney.

- Owners feel that the property should have a value of \$220,000 because based on their comps. Mr. Gorney spoke regarding the average square footage. He calculated the square footage of their property and by comparison, his home should be valued at \$220,000. The Board asked if their comps were sales or just next-door neighbors. Ms. Gorney advised that they went by their neighbors and there were some sales and some that are on the market. Ms. Gorney advised that she would like to see comps that are similar in square footage within the City to prove that that is where they should be. They discussed their comps. Mr. Gorney advised that 9 Hurd Circle just went on the market again which is very similar to their house. They advised of the assessed value according to the listing. The square footing is more, has more amenities than their property. Mr. Gorney spoke regarding the original assessment and the fact that it was reduced to \$241,400 tentative assessment. He wondered what the data that was used to make this determination. The Board asked about the appraisal that the owners had done on 11/16/2013 by James McGuire and the purpose of the appraisal was a refinance and the appraised value came in at \$235,000. The Gorneys confirmed this. They feel that they would not get close to the appraised value if their house went on the market today. They don't believe that assessment is fair. The Board explained that every four years the City reappraises every property in the City. The appraisal equals market value. The private appraisal is only \$6,000 below the City appraisal. In the original assessment, it stated that there was an inground pool and radiant heat. They have neither. They are concerned about the accuracy of the information.
- Mr. Farrell spoke to this. He advised that originally, he kept the comps close to that neighborhood. However, when the request for reduction came in, he started hopping around the City. He advised of the neighborhoods where he pulled from. He tried his best to find comparables. The heating system was determined to be hot water heat and it's original to the house. The information was changed in the database. Mr. Farrell said that only two of the comparables did not have air. He continued to compare the properties chosen against the subject property. The Gorneys explained that their house was original to 1980. Mr. Farrell explained the year built designation. He spoke regarding the Bank appraisal and explained the years of the comparables. He also explained that averages were never used in the appraisal business. He explained how he arrived at his value. Mr. Gorney thought at 9 Hurd Circle would be a good comparable for their property. He asked for the original data on 9 Hurd and was given that information. The last sale of that property was 14 years ago and couldn't be used now. There was more discussion on this property. Mr. Farrell took a few moments to make sure that the improvements on the subject property were correct. Mr. Farrell explained his position and advised that he brought the property down as low as he could.
- Hearing closed.

**HEARING #136**

**116.77-1-50**

**67 Burt Avenue– Grillo Companies, Inc rep by Samuel Giacona, Esq.**

2013 Assessment: \$79,200  
 New Tentative Assessment: \$83,800

- Board swore in Mr. Giacona.
- Owner feels that the property should be valued at \$50,000. Mr. Giacona provided paperwork to the Board showing the recent sale documents showing the sale price to be \$50,000. Mr. Giacona provided a history of the purchase of the property.
- Mr. Burns added that unfortunately he could not use that sale because he did some research on that sale when it occurred. It may have been arms length but it was never offered on the open market. He has no record of the MLS listing as a property offered for sale. The public may have had no access to put an offer in so therefore, he deemed it being a sale not usable in his sales file. The Board has the prerogative to use it as a sale if they so wish. He however, could not use it because it did not meet the criteria of a usable sale for the City's sales file. He went on to use

the sales comparison approach to value to property. He used comparable sales of similar ranch houses. It is small but he provided sales information regarding the comparables. Mr. Farrell inquired if an appraisal was done on the property. Mr. Giacona responded no. The Board spoke regarding the discrepancy between the sale price and the assessment. Mr. Giacona advised that he presumed it wasn't in very good shape and that's why the owner let it go. As far as not being on the market, he still thought that the recent sale was the best indication of fair market value. He understood the assessor's position but he'd be glad to supply pictures. Mr. Burns added that he did see some contractors working on the property after the sale. Before it closed the contractor was there redoing the whole kitchen and doing a lot of work to the house. He explained that this was his job and these guys just happened to be there the day that he was there doing the appraisal. Mr. Giacona advised that it's no secret that his client buys the properties that are in bad shape, fixes them up and then adds them to his property inventory. Mr. Burns commended Mr. Grillo for his work. The Board asked if permits were pulled and the answer was that the permits were pulled before the sale. Mr. Farrell advised that he would make a note to the Board that as far as appraising income property, it's almost impossible to make a profit off of a single-family rental. There's a limit to how much can be charged and any profit is minimal. Mr. Burns made a correction in that it was after the sale that he saw the contractors there working.

- Hearing closed.

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### HEARING #137

**116.40-1-51                      17 – 19 Ross Street – LUJAW, LLC -rep by Samuel Giacona, Esq.**

2013 Assessment:                      \$92,900  
New Tentative Assessment:        \$91,600

- Owner feels the value of the property should be \$70,000 because this is another recent sale, February 27, 2014. Mr. Giacona provided this information to the Board. It was a cash deal, no financing and no appraisal. Mr. Giacona provided background information on this property.
- Mr. Burns commented on this property. He checked the MLS site and again, this property was never listed on the open market. It was a sale after the taxable status date so he didn't consider it in his valuation because he was actually at the house on December 17, 2013 and the sale happened on 2/27/2014. He offered the Board the comparables that he used to appraise the property and Mr. Giacona to please consider that. He then spoke regarding the comparables' sales information. These were all two-families and all in the neighborhood. Mr. Burns explained the meaning of an "arms-length" transaction. However, it may not be considered an open-market transaction because it was never offered on the Multiple Listing Service exchange whereby residents of the community would have access to make a purchase offer on the property.
- Mr. Farrell passed around a black pen in order to redact the Social Security numbers and there was no reason to have them on the information. This was done. The Board thought that this looked like a distress sale. Mr. Burns left the decision up to the Board. Mr. Giacona understood.
- Hearing closed.

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### HEARING #138

**116.45-1-79                      10 Genesee Street – 10 Genesee St. LLC. -rep by Samuel Giacona, Esq.**

2013 Assessment:                      \$81,200  
New Tentative Assessment:        \$95,100

- Owner feels that the property should be valued at \$35,000. Mr. Giacona provided background information regarding this property. Mr. Giacona advised that this was a classic example of a distress sale for back taxes. Mr. Giacona is excited that a private entity has taken over the building and they will be working with the City in the hopes of getting some kind of tax abatement for the significant rehabilitation project that is going to take place for this building that has been vacant for decades. Any consideration would be appreciated.
- Mr. Burns advised that he has no record of this sale as yet. Mr. Giacona provided the purchase information. Mr. Burns advised that he would testify to the fact that it was in need of help. It is a well known fact. It's a beautiful building and could be a key place to downtown redevelopment. The building amenities were discussed. The Board was happy to hear of the rehabilitation. Mr. Giacona expounded on the planned rehabilitation. Mr. Burns advised Mr. Giacona that if his client do residential upstairs, they would be eligible for the 485A exemption, the new one that Council just approved last year, spearheaded by Councilors Smith and Graney.
- Mr. Farrell advised that he wouldn't move on his appraisal due to the fact that the RP5217 is not marked as having any unusual factors. He hasn't seen the environmental review. He went on to provide past sale information. From his experience, when outside firms buy it they keep them for 10 years during which time they use it for tax advantages or they use it for cash flow, at which time they dump that onto the market at substantially less than market value because they just want it off their books. The loss is an advantage to them. In this case, using his knowledge with commercial output, this is the game that out-of-town investors play. It has an income approach value to outside investors. It was bought by a local investor but then again, not on the open market. He had serious reservations about this. For these reasons, he felt he couldn't adjust the assessment. He may consider the three-day information rule if there was an environmental statement on this. Mr. Burns asked Mr. Giacona about the owner's intentions. Mr. Giacona advised that his intentions are to rehab the building. Mr. Giacona spoke further on this. Mr. Farrell's argument is that he is interested in investing in these properties but there are no "for sale" signs. The Board asked Mr. Farrell to show them where it says in the rules that it must have been an MLS listing. There was discussion about this. The Board advised that in some situations, they assign a "999" number to a property. They went on to explain this. However, there needs to be visible improvement. Mr. Farrell again argued that he had a hard time swallowing this one.
- Hearing closed.

## HEARING #139

116.38-1-31

42 Seminary Street – Virginia & David Monroe

2013 Assessment: \$58,300

New Tentative Assessment: \$82,700

- Board swore in Mr. Monroe.
- Owner feels that property should be valued at \$58,300. He is basing this on the house that he owns right across the street. Mr. Monroe provided background information regarding the property. Mr. Monroe spoke regarding the comparables to his property and why they weren't valid. The Board asked what number the house was across the street and was advised that it was 45. The Board asked Mr. Burns for information on 45 Seminary Street. Mr. Monroe spoke about one of the comparables that was used for both houses and when compared, the assessment on his two houses went up. He had already spoken to Mr. Burns about this issue and advised that he thought the assessment was a little steep just because he put in new windows. He compared this to his neighbor installing a new porch wherein the neighbor's assessment did not go up near as far as his. He reported that Mr. Burns said he wasn't compared to other houses and he argued that he had always been compared to other houses. He was shocked that his assessment was raised from \$56,000 to \$82,700 and all because he put

in four new windows. He has eight more to go. His neighbor put in 23 new windows and his assessment only went up \$10,000. Mr. Burns advised that Mr. Farrell has been assessing his property since 2010.

- Mr. Farrell spoke to this and advised that Mr. Monroe didn't come in for an informal so he couldn't toy around with the comparables that were there when he was visiting him in the field. He went on to name the comparables and provided details regarding these. He advised that he has no idea what the kitchen and bath look like. One glaring deficiency would be the two bedrooms. He may need a small adjustment for being on Seminary Street but then again he would have to adjust all of Seminary Street to make it fair. If the Board chooses, he could visit the property to look at the kitchen and bath and run extra sets of comps. Mr. Burns asked Mr. Monroe if he came in for an informal. Mr. Monroe advised that Mr. Burns was the only one he talked to. Mr. Monroe spoke regarding the bedrooms. Mr. Monroe spoke about one of the comparables and didn't feel that it was a valid comp. Mr. Burns asked if Mr. Monroe would consider having Mr. Farrell do an inspection of the property so he has time to work with it. The Board asked if Mr. Monroe would be willing for Mr. Farrell to take a look at the property. Mr. Monroe advised that Mr. Farrell had screwed it up too badly already.
- The Board advised that they would look at the all of the information provided and advise of their decision in a couple of weeks.
- Hearing closed.

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## HEARING #140

116.31-2-44

25 Capitol Street – Michael & Patricia Ricci

2013 Assessment: \$71,200

New Tentative Assessment: \$76,400

- Board swore in Mr. Ricci.
- Owner feels that the property should be valued at \$75,000. Mr. Ricci advised that in evaluating the square footage of the other homes that were assessed the same way, he determined that all of them had more square footage than his home. He advised that he was on a fixed income of about \$1,300 a month and the assessment is going to impact how much the taxes will be. This is his basic argument.
- Mr. Burns spoke to this matter. He advised the Board on the comparables and the sales prices of same. He feels that this is a fair assessment on the property. However, he advised that there's always a little wiggle room in an assessment and that he was willing to stipulate to Mr. Ricci's \$75,000 because it is so close to the assessment.
- The Board asked Mr. Ricci if he would stipulate to \$75,000 being the assessed value. Mr. Ricci agreed. Mr. Ricci spoke regarding how properties are assessed and Mr. Burns advised that appraisals are based on sales. There is some discretion involved and that's why he was offered a lower value. The paperwork was signed.
- Hearing closed.

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## HEARING #141

109.70-1-15

144 Standart Avenue – Southview Assets, LLC rep. by Dr. LaDuca.

2013 Assessment: \$346,700

New Tentative Assessment: \$384,600

- Board swore in Dr. LaDuca.

- Owner feels that the value of the property should be \$346,700. Dr. LaDuca advised that the assessment went up \$37,900 with absolutely no improvements to the building over the last year. The only thing that has changed on the property is the continuation of the abandoned, condemned house immediately adjacent to the property which he feels reduces the property value. He believes the City has failed to do anything about the eyesore which continues to rot right next door. He finds it difficult to understand how the property value could increase due to this situation.
- Mr. Farrell spoke to this. He advised that he did not get an I&E for this property so he valued the commercial property using the income approach to value. He provided some background information on this property. Without the I&E data, he couldn't fairly value it so he had to value it using State data as far as the rentable rate per square foot and other figures. He did not know what the permit value was to convert it from the pizza shop to professional office space but that would add value also. As far as location adjustment, that is up to the Board. Relative to the burn-out, he'd have to go down and look for sales and see if it affected any other sales on Standart Avenue to make an adjustment. If not, it would be just an arbitrary thing and he'd have to have a concrete basis to make that adjustment. There was some discussion on this. Dr. LaDuca asked why there was such a jump in this particular year's assessment. The Board explained the every four years reset. Dr. LaDuca argued that his view over his back fence was still the burn-out. Mr. Burns advised that even though a building may not change, the market around the building changes. Mr. Burns advised that by Ordinance, they are required to reset the valuations every four years and re-evaluate every property in the City. Ms. LaDuca advised that four years ago it would have made sense that there was an increase in the value because the building had been rehabbed during the prior year. The increase would have made sense then but this didn't happen. So, that's why they're confused in the why now. Mr. Burns understood their perspective. Mr. Farrell advised that the property class was changed from retail to professional office space. If he had a breakdown, he could make adjustments on the three-day window. He would, at that time, be willing to accept any other data. Ms. LaDuca advised that they used most of the building. There's one rental section in the building. Mr. Burns reported on the income approach to value and the purpose of doing so. Mr. Burns also advised that this is why they send out surveys and they rely on those to value people's property. If the survey is not completed, then they have to rely on other data. Mr. Farrell again advised that if they want to provide more detail, he would look at it and adjust as necessary. The I&E statement was discussed and Mr. Farrell advised that providing the expenses for the building would make a big difference. He advised of the process. This was discussed. The owners were provided forms to fill out.
- Hearing closed.

**HEARING #142**

**116.45-2-23**

**103-105 Genesee Street – Caddy Shack Properties, LLC**

2013 Assessment: \$235,000  
 New Tentative Assessment: \$332,600

- Owner believes the property to be valued at \$235,000. Ms. LaDuca advised that there had been no improvements made to the property as yet. It has stayed the same since they bought it two years ago. An I&E statement was provided on the building which showed that there has been net income of \$640. Dr. LaDucca thought that the increase in assessment was very unfair. There is no income on this property.
- Mr. Farrell spoke to this. Mr. Farrell advised of the market prices and explained some of the terms. Ms. LaDuca provided some information on the property. This was discussed. Mr. Burns asked if there was a charge for any of the maintenance on the building. Ms. LaDuca advised of the arrangement. Mr. Farrell advised that with the new numbers, he could work around the value

a little more reasonably. He discussed the income approach to value. The square footage per use was discussed. Mr. Farrell will invoke the three-day rule if owner agrees. Owner agreed.

- The Board advised that once Mr. Farrell has completed his figures and presented them to the Board, they would review everything and advise of their decision.
- Hearing closed.

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### HEARING #143

**115.28-1-51.1**                      **4-6 Pulaski Street – Katrina Abel**

2013 Assessment:                      \$96,300  
New Tentative Assessment:        \$91,200 – Stipulated amount.

- Mr. Burns advised that for the record, a stipulation agreement. All parties are in agreement.
- Mr. Farrell advised that he inspected the property, adjusted the inventory, merged in a parcel of land and Ms. Abel's house is right on the end of Pulaski Street right by the railroad tracks. With these adjustments, the assessment is a fair one.
- Hearing closed.

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### HEARING #144

**116.77-1-19**                      **126 South Street – Kevin Krystofik**

2013 Assessment:                      \$149,600  
New Tentative Assessment:        \$147,000

- Board swore in Mr. Krystofik.
- Owner feels that the property should be valued at \$125,500. Mr. Krystofik advised that if it was fully restored, it would be worth this amount. However, he advised that he is still in the restoring process of the porch to its historic value. He has to finish it this year. He provided photographs showing the current status. He provided some background information to the Board. It's now turned into an entire renovation. He expounded on this. He can't get a loan against a multi-family unit. There is a permit on the property. He has a Certificate of Compliance for this property as well.
- Mr. Burns spoke regarding this property. He advised that Mr. Krystofik had a partial assessment for 2010-2011-2012. This ended in 2013 and he was placed at full value. With the reval this year, he decreased slightly. He advised that it would be up to the Board's discretion if they want to reinstall the partial assessment, he would work with the Board's directive.
- Mr. Krystofik advised that he has to finish it in order to keep his Certificate of Occupancy by September 30<sup>th</sup>. He also has to repaint the house or at least paint where it has to be painted. Mr. Burns advised that what you think is a simple porch project can evolve into something massive. Mr. Burns advised the Board that it was quite a complicated porch.
- The Board advised that they will review the information provided and advise of their decision in the next couple of weeks.
- Hearing closed.

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### HEARING #145

**115.54-2-38**                      **5 McConnell Avenue – James Parsons & Helen Staring**

2013 Assessment: \$64,500  
New Tentative Assessment: \$88,200

- Board swore in Mr. Parsons and Ms. Staring.
- Owners feels that the property should be valued at \$70,000. Ms. Staring provided photographs of the five comparables provided and compared them to their property. Mr. McConnell advised that two of the properties comparisons are brand new houses. Their home has had no renovations or anything done to it. It is in need of work. The neighborhood is a lot different from the comparables' neighborhoods. Ms. Staring again spoke regarding the comparables and how they differed from her property. Mr. McConnell advised that the other two comparables looked like they had been recently updated. They felt that the comparables just weren't that close to their property. The owners spoke of the online comparables and what the figures were. They just don't feel that the jump in assessment was fair. The owners don't feel that they could even get close to \$70,000 if they were to sell it.
- Mr. Farrell spoke to this matter. Mr. Farrell advised that he would stipulate to \$70,000.
- The Board asked the owners if they were in favor of the stipulation on the table for \$70,000. Owners agreed to the new assessment.
- Hearing closed.

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## HEARING #146

**116.54-2-41                      62 Owasco Street – Salt City Development – rep. by David Morocco**

2013 Assessment: \$1,709,999  
New Tentative Assessment: \$1,719,900

- Board swore in Mr. Morocco.
- Paperwork was provided to the Board.
- Owner feels that the property should be valued at \$950,000. Mr. Morocco provided an operating statement for 2014 which will be a reflection of all of 2013. He provided background information regarding the property. He also thought that the square footage is smaller than reported. It's not all usable space. He spoke regarding the five comparables and the value per square foot. He provided pictures of properties with similar square footage and compared their per square foot assessments to the subject property. He knows the comparables well because they are the competition. The Plaza is struggling. He even paved the parking lot to try to enhance the Plaza. He spoke regarding the I&E statement. Based on these figures, he is requesting that the assessment be lowered to \$950,000. He provided background on the Kinney Drug Stores chain. He also advised that the neighborhood was not the best one either. The Board asked him to clarify "recaptures 2013". Mr. Morocco explained this.
- Mr. Farrell spoke to this matter and asked to take a look at the leases. Mr. Farrell advised that he would have to review all of the information but he would not be able to make a decision that day. The Board asked about the total square foot discrepancy. Mr. Farrell advised that they would contrast the survey to the card. Mr. Farrell advised Mr. Morocco how to provide the leases to him. The less eyes, the better. They try to keep things as confidential as possible. Mr. Farrell advised that he does have a high vacancy rate which is going to make a difference.
- The Board advised that Mr. Farrell would present his findings and they would advise Mr. Morocco of their decision in the next couple of weeks.
- Hearing closed.

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**HEARING #147****116.45-2-30.1****81 Genesee Street – Lattimore Hall, LLC – rep. by Mary Hunter**

2013 Assessment: \$953,100  
New Tentative Assessment: \$3,010,200

- Board swore in Ms. Hunter.
- Owner feels that the property value should be \$500,000. Ms. Hunter advised that there are circumstances linked to this particular property as a result of a fire that occurred on September 9, 2013. Ms. Hunter provided financials for 2013 as well as a report for the water damage sustained and fire damage sustained as well. She would be happy to supply and estimate of the damages. She advised that she inspected the property closed to the City's taxable status date of February 1<sup>st</sup>. She provided background information on the use of the property. The property is still not improved and there were 48 units that were rendered uninhabitable at the February 1<sup>st</sup> date. She has photographs which she is happy to share with the Board. She advised the Board that the Codes Department has been to inspect the property as well as the Fire Inspector. She explained more about the fire.
- Mr. Farrell spoke to this matter and asked for additional time to prepare a response. He would like to look at the insurance to see if they are reimbursed for lost income. Ms. Hunter advised that this is an ongoing controversy with Lloyds of London who is the insurance carrier as it relates to reimbursement. They are still working diligently with the insurance carrier. Additionally, she reinforced the fact that pursuant to 302, the property is to be assessed in its condition as of the City's taxable status date. She advised that if any additional information was required, she would be happy to respond. Mr. Farrell spoke regarding income approach to value and gave some background information on this situation. He doesn't feel that it's fair to take an income approach to value on just one year's snapshot. He spoke about the pitfalls of doing so. He advised that at some point in the year it will be occupied and will produce income. He advised he will have to research this situation. Mr. Farrell advised that he would need at least three days to compile a response.
- The Board advised that they would like to allow Mr. Farrell the allotted time to make a fair assessment of the situation. He will then provide those findings to the Board and they in turn will make a decision and advise the owner of same. Ms. Hunter reinforced and encouraged the Board as it relates to the section of Real Property Tax Law on valuing property for assessment purposes for the tax year in its condition as of February 1<sup>st</sup>. It's very specific and it's very clear.
- Hearing closed.

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**HEARING #148****116.25-2-16****312 N. Marvine Avenue – Amber Colvin**

2013 Assessment: \$92,300  
New Tentative Assessment: \$106,400

- Board swore in Ms. Colvin.
- Owner feels that the property should be valued at \$92,300. Ms. Colvin advised that she bought this property for less. The property has new paint and a new roof that was done when it was assessed last time. Since then she has not been able to do any more improvements. She advised that she wasn't compared to any of the neighboring properties. She also went on to describe the comparables and why they were not a property fit for her assessment. The Board asked if she had applied for a home improvement loan; she advised she had and they laughed at

her. She again spoke regarding sales in her neighborhood and compared them to her property. The Board advised that what she had was an old comp sheet. Ms. Colvin advised that they were the ones she bought last time. Mr. Burns advised that they were now in a new era and there was an error in the printing of the comp sheets. Mr. Burns went on to advise of the current comparables. Ms. Colvin advised of the condition of the house when she bought it. The Board questioned the old assessment but Mr. Burns advised that he couldn't speak to the old assessment because he had no knowledge. Mr. Burns advised how the error in the comp sheets may have happened. He asked the Board to focus on the sheet he provided. Ms. Colvin provided more information on properties in her neighborhood. Ms. Colvin and Mr. Burns reviewed the stats of the property with the Board. Mr. Burns asked Mr. Farrell if he would like to change the overall condition. Mr. Farrell asked if it could be changed to normal and see what happens. Mr. Farrell advised that he saw the property from the street. Mr. Burns provided the model estimate and ran some figures. He advised that the model estimate was \$89,000. Mr. Burns advised that the question is what would it sell for. Mr. Farrell advised that \$89,900 was okay due to the comps. Mr. Farrell said \$90,000 was a nice round figure.

- The Board asked Ms. Colvin if she would stipulate to the amount of \$90,000. Ms. Colvin agreed. Paperwork was signed.
- Hearing closed.

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## HEARING #149

116.62-1-32

34-36 Steel Street – Brenda Sliter

2013 Assessment: \$72,200

New Tentative Assessment: \$93,700

- Board swore in Ms. Sliter.
- Owner feels the property should be valued at \$80,000. Ms. Sliter spoke regarding her concerns. The first is that that area of Steel Street has deteriorated due to the rising crime rates. She has reports from the Citizen attesting to this fact. She provided this information to the Board. The Board advised that neighborhoods moved up and down and then nice people move in and the neighborhood goes up again. Ms. Sliter spoke regarding this. Another concerns she has is the condition of her home. She provided estimates concerning improvements and spoke regarding these. She advised of the deficiencies of the property and provided photographs. The Board asked what Mr. Burns had as the condition. He advised that it was normal. She advised that she did attend an informal and had the correct comps. She thought that the house next door to her would be a good comparable (30-32 Steel Street). Mr. Burns advised that it couldn't be used as a comparable. He could only use sales going back to the first of 2010. The Board advised Ms. Sliter regarding the Residential Improvement Program. It was explained.
- Mr. Burns spoke to this property. He advised that he really struggled with this property trying to get the value down. From the outside it appears normal with 1970 effective age. The issue is the size. He has to stick with the comparables because they are the best ones for this neighborhood and for this property. If they are off, they're not off by much. The Board has the discretion to make a decision on what they would like to do with this property. Adjustments cannot be made for the sex offender moving in next door. The Board does have the power to take the testimony into consideration. Ms. Sliter argued that the Hamilton Avenue comp was very different from her neighborhood. Mr. Burns advised that there would have been an adjustment. Mr. Farrell asked what kind of shape the interior was in. Ms. Sliter advised that she had not made any improvements since she bought the house. The Board asked what the effective age was showing and Mr. Burns advised that it was 1970. It's getting down to the low end. Mr. Burns advised that he felt it was in normal condition. He explained that he had the exterior marked as fair to take in the roof and the windows which are being worked on now. Mr. Burns advised that if he could go further, he would but he can't. He deferred to the Board.

- The Board advised that they would review the information provided by Ms. Sliter, make their decision and advise her of same.
- Hearing closed.

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## HEARING #150

### 104.70-1-47                      11 Benham Avenue – Yvette Flowers

2013 Assessment:                      \$61,000  
New Tentative Assessment:        \$75,500

- Board swore in Ms. Flowers.
- Owner feels that the property value should be \$61,000. Ms. Flowers advised that she has not done any improvements. The inside is old. The house still has paneling. She took the carpet up and installed tile but it's cracking. She pointed out further deficiencies with the property. The garage is okay. The Board asked for clarification on the basement. Mr. Burns advised that the information shows a full basement. Ms. Flowers advised that it is indeed a full basement. There is a long hose running from her washer down to the drain. There is nothing over it. Mr. Farrell advised that she needs some kind of cover because she will be getting sewer gas throughout the house. Ms. Flowers advised that she had to have a plumber snake the line to the road every couple of years. There was discussion on how to solve this issue. The Board asked what the effective year was and was advised that it was 1970 which is low. Condition is normal/average for the neighborhood. The Board advised Ms. Flowers that the assessor could only look at the outside and could only guess on the inside. Ms. Flowers again spoke on the condition of the inside of the house. There is paneling in the downstairs. The kitchen is old. Mr. Burns advised that it was probably done in the '60s or '70s. It's normal for the neighborhood. Ms. Flowers described the back bathroom. She went on to advise that the entire house was wired incorrectly and this was updated.
- Mr. Farrell spoke to this matter. He advised of the comparisons, the neighborhoods and like amenities. Ms. Flowers advised on the condition of the roof. She tried to patch them. The walls upstairs are plaster. Mr. Farrell asked if she planned on doing any work on it next year. She advised that she was on Social Security Disability and she has no money.
- The Board advised that they would consider the information and advise of their decision in the next couple of weeks.
- Hearing closed.

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## HEARING #151

### 116.77-1-33                      20 MacDougall Street – Cavalier Group, LLC

2013 Assessment:                      \$242,900  
New Tentative Assessment:        \$298,100

- Board swore in owner.
- Paperwork was provided to the Board.
- Owner feels that the property should be valued at \$265,031. The owner advised that this was a senior citizen property. He advised of the rental for each apartment. He advised of the figures used to arrive at the value.
- Board asked Mr. Farrell if he had been able to have a look at this property. Mr. Farrell advised that Mr. Doyle had attended at his office this morning but he hasn't seen anything on the specs.

- The Board advised that they would like for Mr. Farrell to have an opportunity to review the information before they go any further on this. Owner agreed to this. The Board advised that after Mr. Farrell has reviewed all relevant data then he would present his findings to the Board. The Board will review all of the information and advise the property owner of their decision in a couple of weeks.
  - Hearing closed.
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## HEARING #152

### 109.62-1-26                      6 Koeneg Court – Swientonioski Living Trust

2013 Assessment:                      \$121,900  
New Tentative Assessment:        \$136,300

- Board swore in owners.
  - Owner feels the property should be valued at \$127,500. Owners spoke regarding the comparables and they advised that all of the homes were “normal” and the subject property’s condition is listed at “good”. They want to know why.
  - Mr. Farrell spoke to this matter and advised that there were good windows, good doors, good roof, good porch and was a well-kept home. He couldn’t speak to improvements out back but the house was a good, clean, straight house. It also has a little better location than some. Mr. Farrell thought Koeneg Court was a little nicer neighborhood. Owner agreed but advised that all the neighbors property conditions were “normal”. The Board asked Mr. Farrell to explain the difference between excellent, good, fair and poor. He complied and gave an explanation. Mr. Farrell advised that their house has a little better degree of maintenance than the rest. The house has some upgrades that he didn’t see in the other ones. The owner advised that the roof was leaking, the siding had holes and it had to be fixed. The owners argued that the neighbors installed new windows and new roofs and their condition is still normal. Their assessment went higher than all the other property owners on the street. All they did was preventative maintenance that had to be done. There are several homes on their street where there is one house on two lots. Mr. Farrell asked the owners if they wanted him to take another look and run it as normal. The Board asked Mr. Farrell to do so. Mr. Farrell asked when the siding was done and owners advised that it was in 2010. The roof was done at the same time. Mr. Farrell asked if it had replacement windows and was told yes, it did. The owners advised that they had to do that.
  - The Board advised that Mr. Farrell will take another look and provide his findings to the Board. When the Board receives his information, they will review it, make their decision and advise the owners by letter of that decision in the next couple of weeks.
  - Hearing closed.
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## HEARING #153

### 116.70-2-20                      21 Florence Street – Joe Sliwka

2013 Assessment:                      \$81,200  
New Tentative Assessment:        \$81,500

- Board swore in Mr. Sliwka.
- Paperwork was provided to the Board.
- Owner feels that the property should be valued at \$67,000 because he recently refinanced this property and had an assessment done. A copy of this was provided to the Board. The

surrounding properties are assessed in the \$60s, there is no way he could sell his house for \$81,000. The Board asked when the appraisal was done and was advised the appraisal was done on October 21, 2013. Mr. Burns advised that he did review that appraisal. The Board asked if either Mr. Burns or Mr. Farrell had had an opportunity to look at the house and was advised that Mr. Burns had done so.

- Mr. Burns spoke to this matter. The appraisal was done by an out-of-town appraiser. He questioned the competency of the appraiser coming in from an out-of-town area and picked comparables that weren't within the neighborhood and Mr. Burns would not deem them comparable. He did review this for Mr. Sliwka and he did lower the assessment some. He felt that the comparables that he used were better, in his opinion. He advised that he would defer to the Board to consider our comps vs. the appraiser's comps when they made their decision. Mr. Sliwka understood the concern over the out-of-town appraiser but he has to get a value the same as any other appraiser has to do.
- The Board advised that they would take all the information, review it, make their decision and advise Mr. Sliwka of same in the next couple of weeks.
- Hearing closed.

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## HEARING #154

**116.23-2-5                      102-104 Grant Avenue – Thomas Dusel Trust– rep. by Charles Lynch, Esq.**

2013 Assessment:                      \$308,000

New Tentative Assessment:        \$340,000

- Board swore in Mr. Lynch.
- Paperwork was provided to the Board.
- Owner feels that the property should be valued at \$226,800. Mr. Lynch advised that in determining the assessed value, the assessor used an income approach utilizing a cap rate of 13.3%. Mr. Lynch advised that his client does not believe that this accurately reflects the condition of the building or the tenant who currently occupies the building. Mr. Lynch provided background information on the property. He advised that when the current tenant leaves, the building will be torn down and something else built on it that's more functionally usable. Because of the nature of the tenancy being month-to-month, and the fact that payments are sporadic, which is set forth in the grievance, they think that a credit loss factor of 5% should really be closer to 15%. The condition, even though the tenants are on net leases, the actual owner outlay is closer to \$7,000 per year than the figure that was used by the assessor. Taking into account the actual rental rates and condition of the property, they've used a cap rate of 16% which they believe is more appropriate. Using that, their calculation is showing on the grievance complaint shows a valuation of \$22,187.50. Mr. Lynch continued to provide details to the Board. He also spoke regarding the deficiencies in the lot.
- Mr. Farrell spoke to this matter. He advised that all things being considered in Mr. Lynch's income analysis, he did not receive an income and expense report from this company. He advised that the overall increase in assessment was contributed to the land value. The land table on Grant Avenue has been recreated in response to land sales. They value not by frontage but by acreage. He then spoke regarding the sales that had taken place on Grant Avenue. He advised that the land value actually negates the business value. This was discussed further. The debate is over the value of the land, not so much the building. Mr. Farrell spoke further about the odd-shaped lots and their usages. He spoke regarding the sales figures on Grant Avenue. He explained the 4-3-2-1 rule.
- Mr. Lynch spoke to Mr. Farrell's comments regarding the land value being based on acreage not frontage. He argued that this way of comparison is flawed. Mr. Lynch remarked about the competency of the appraiser duly noting that in his appraisal. The Board advised that Mr. Farrell is a competent appraiser. Mr. Lynch went on to say it should be taken into account, not just the

size of the acreage. To even mention the fact that this was a prime lot for assemblage is really a red herring. Mr. Lynch argued this concept. Mr. Farrell advised that Mr. Lynch brought up the whole point of having to demolish the building as an effect on the value of the building, in which case the vacant lot is a stand-alone lot would have no value, in which case it would have value more as an assemblage to someone. He explained what he made adjustments for. If there was some sort of justification as far as traffic presented, he would definitely look at this. He is just doing it from his professional opinion as to the current use of the building. He further discussed the current use.

- The Board advised that they would review all of the information and advise the owner of their decision in a couple of weeks.
- Hearing closed.

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## HEARING #155

**109.56-1-10                      265 Grant Avenue – Grant Avenue Self Storage – rep. by Charles Lynch, Esq.**

2013 Assessment:                      \$13,300

New Tentative Assessment:        \$17,800

- Paperwork was provided to the Board.
- Owner feels that the property should be valued at \$12,500. Mr. Lynch argued that this property is actually one-half of what used to be a roadway leading nowhere from Grant Avenue. It was a paper street. Mr. Burns advised that yes, the City owned it at one time. Half of this paper street is owned by David's Collision and the southern half is owned by Grant Avenue Self Storage, LLC. It's a vacant strip of land. The property was purchased from the City in 2012 for \$12,500. It's not a buildable parcel. It has no developable use. Owner believes that there is no basis for the increase in assessment.
- Mr. Farrell spoke to this. Mr. Farrell advised that this purchase was not an "arms length" purchase as it was purchased from a government entity. It cannot be used to determine value. Mr. Farrell spoke regarding Grant Avenue Self Storage property and the surrounding properties. He pointed out that it was now a lot more convenient to use the portion of the abandoned roadway, which is improved and which he didn't include on the estimate. It is part of the Grant Avenue land table and has value. It is being accessed from both the east and west into the Grant Avenue Self Storage so it is obviously in use and is one of those items that either through intentional lawyer or through sloppy lawyering was created as a landlocked parcel and these are valued as if they were unlandlocked if they're in use. That was Mr. Farrell's argument.
- Mr. Lynch rebutted that he had never heard that any purchase from a government entity is never considered "arms length". He did not know how it was considered from the City's standpoint but from the purchaser's standpoint it was certainly arms length. It was a negotiated sale. The Board asked if it was listed on the open market. Mr. Burns advised that there was no signage and Mr. Rossi completed the transaction by notifying the adjacent property owners and they each bought half. Mr. Burns advised that it was not an arms length sale. Mr. Farrell spoke about market exposure. Mr. Lynch didn't think a government entity could sell its real property for less than full market value without some compelling reason. Mr. Burns advised that that decision is made by the City Manager. According to the land sale policy, they can negotiate and decide whatever price they want to sell at. Mr. Farrell spoke regarding this. Mr. Lynch went back to discuss an "arms length" sale. He gave a definition of this and advised that it was an "arms length" sale regardless if a government entity was involved or not. He went on to argue that it had to be treated as a separate parcel of land. He stood on the argument of the purchase price. Mr. Farrell argued the landlocked aspect from the point of the State Office of Property Services. If the landlocked parcels are not valued at their current use, people would be creating landlocked parcels all over the place using them and having the defense that they're landlocked. Appraisers are supposed

to value at present use. He explained how it was valued. Mr. Lynch argued that this was a separately acquired piece of property. The complainant acquired the property long after the adjacent property. He believes Mr. Farrell's argument is not valid.

- Mr. Burns submitted evidence to the Board of Assessment Review the RP5217. Mr. Farrell will verify this by pointing out the wording on the form where it says "check one of these conditions applicable to the transfer" and you will see that amongst the condition of sale "buyer or seller is a government agency or lending institution". These are one of the restrictions to make it a non-arms length sale. He explained other conditions as well. Mr. Lynch argued that all it asks is the buyer or seller a governmental agency. Reading anything more into it is just speculative. It doesn't say anything about arms length. Mr. Burns further clarified that when any of those conditions are checked the State of New York no longer considers that an arms length transaction and does not use it in any of their sales ratio analysis. So therefore, being as the State of New York consider it non-arms length, the City also has the prerogative to consider it non-arms length. Mr. Lynch advised that he understood what Mr. Burns said but he respectfully disagreed.
- The Board advised that they would review the information, make their decision and advise of same in the next couple of weeks.
- Hearing closed.

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## HEARING #156

109.72-1-13.2

168 Grant Avenue – Dusel & Hogan, LLC – rep. by Charles Lynch, Esq.

2013 Assessment: \$661,100

New Tentative Assessment: \$835,500

- Paperwork was provided to the Board.
- Owner feels that the property should be valued at \$661,100. Mr. Lynch brought the Boards attention to the last page of the attachment. There was a typographical error and a change was made. Mr. Lynch went on to discuss the increase in the assessment. He speculated that this number was arrived at by using a net operating income and capitalization rate approach. Mr. Lynch went on to provide background information on this property. He didn't believe that purchase price values on Grant Avenue have not increased at that rate to justify an increase in the assessment of this magnitude. He went on to discuss the assessor's use of a capitalization rate of 14.2%. He didn't necessarily disagree with this but the assumed net operating income is not at all representative of the actual net operating income for this property. He expounded on the topic of rent and spoke regarding Mr. Farrell's figures that were used. He went on to discuss expenditures on the property and provided figures for these. Also, Mr. Lynch didn't believe that the lay of the land was taken into consideration in valuing the property. He went on to describe the property and the deficiencies of same. For this reason, they are asking for a reduced assessment to the 2013 level of \$661,100.
- Mr. Farrell spoke to this. Mr. Farrell pointed out that the purchase price was for the building only. Mr. Burns advised that this was the land only. The building they already owned. Mr. Burns provided information on the transaction and asked the Board to view the information on the screen. Mr. Farrell asked what the original interest was in the building itself. Mr. Lynch advised that the original lease on that property was with Long John Silvers. They owned the building and tore it down and put this building up. They own the building in its entirety. So, the transfer was for and only. This point was made clear to the Board. Mr. Farrell asked what the preexisting improvement values before the land purchase. Mr. Burns responded and discussed this. Mr. Farrell discussed how it would have been handled previously. He then provided information as to how he came to the valuation of the property and provided figures for same. He also spoke regarding other fast food properties and their values. He advised that he did not have a site-specific income and expense report so he used a survey of approximately eight counties to get

his fast food general market numbers. He could have been more precise but was not provided specific site information then he had to move to the next strata up. He discussed how he came to that value and what it was based upon. He showed the sales comparison and advised the income approach to value is fine. He advised that specific sites do not generate a whole lot of money for a franchisee. He explained why. He advised that this was a very specific market and he would be comfortable with the price per square foot that he calculated. Mr. Farrell thought the evidence speaks for itself.

- Mr. Lynch made comments on this. The fact of the matter the bank wouldn't finance it for any more because it's not worth any more. Mr. Lynch used actual income figures to come to a valuation using the income approach. He argued that to get to the number that the assessor used, the income would have to be doubled and is not accurate. For that reason, and all the reasons stated, they feel that the assessed value should be reduced.
- Mr. Farrell again pointed out to the Board that if you went to the bank to borrow for just the land, there would have to be a substantial deposit. He explained this and provided examples of other properties that had just as many drawbacks. There was discussion on this.
- The Board advised that they would review the information, make their decision and advise by letter of same in a couple of weeks.
- Hearing closed.

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## HEARING #157

116.77-1-30

14 MacDougal Street – Cavalier Group, LLC (Mr. Windschauer)

2013 Assessment: \$101,800  
New Tentative Assessment: \$106,500

- Board swore in owner.
- Paperwork provided to the Board.
- Owner feels property should be valued at \$80,000. Owner feels this value is based on the condition of the building. This is a senior citizen-occupied building was built in the 1800s. It still has some of the heat systems from the 1940s. He went on to advise of the building's deficiencies. The average revenue per apartment is \$578 per month. This includes water and sewer. This is not separately metered. This is the carriage house to the mansion across the street. It is a struggle to keep up the maintenance on this property. Everything in the apartments was custom made so it's more expensive to maintain. He is having difficulty keeping this building in the proper condition. He spoke regarding insurance and Code issues. Owner advised that an inspection of the building was welcomed.
- Mr. Farrell spoke to this and advised that he would need more time. An inspection appointment would be made at a mutually convenient time.
- Mr. Burns asked owner to define "senior housing". Owner advised that it was 55+. Mr. Burns asked if rental rate was income sensitive. Owner advised this was not the case. It is their preference to have an older-type clientele. However, it is obvious that they are limited as far as income is concerned. Mr. Farrell asked what the vacancy rate would be. Owner advised that he was using the standard 11%. Mr. Burns asked if the rent was subsidized by the government. Owner advised that this was the case in only one instance. It fluctuates, depending on the tenants. Mr. Burns asked if he had indicated that on his I&E statement. Owner said no. Mr. Burns asked if it affected the average rental rate or were they the same. The owner advised that it stayed the same.
- Hearing closed.

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**HEARING #158****116.77-1-30.1                    16 MacDougal Street – Cavalier Group, LLC (Mr. Windschauer)**

2013 Assessment:                    \$121,400  
New Tentative Assessment:       \$126,500

- Paperwork was provided to the Board.
- Owner believes property should be valued at \$100,000 because this building was built in the 1800s, converted to apartments in the 1940s. There is still a 1940s heat system, the majority of the windows are from the 1940s and the plumbing is from the 1940s. The roof is in need of replacement and it's a struggle to maintain the building in the condition it should be. Again, this is senior housing, mostly 55 and up. He asked the Board to consider the effort and attempt to keep this building in good condition and should be valued as such in its current condition.
- Mr. Farrell advised that he would have to look at this building. He will do a field survey and provide his analysis to the Board.
- Board advised that Mr. Farrell would inspect the premises and provide his findings to the Board. The Board would then review the information, make their decision and advise the owner of that decision in a couple of weeks.
- Hearing closed.

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**HEARING #159****115.43-1-2                    8 Guilfoil Avenue – Walter Galbally**

2013 Assessment:                    \$51,500  
New Tentative Assessment:       \$63,700

- Board swore in Mr. Galbally.
- Paperwork was provided to the Board.
- Owner feels the property should be valued at \$40,000. Mr. Galbally provided pictures to the Board and advised that the front porch was 6" from the sidewalk. On the other side of the sidewalk is the road. There was discussion on this. Board asked if he had put the sidewalks in and he said yes, he had to because the City put a new street down and if he didn't put the sidewalk in, they were going to put the street another 1.5 feet closer to the house. As it is, the street's too close. There's no parking on that side of the street. The lot is small and he virtually has no yard. He provided a picture of the house next door and advised of its assessment and sale. He spoke regarding the comparables.
- Mr. Farrell spoke to this. He spoke regarding the comparables and advised on his calculations to arrive at land value. There was some discussion on the square footage of the property. Home styles were discussed and upgrades were discussed. Improvements on the property was discussed. Mr. Galbally argued that the neighbors had just as many improvements as he did. The property sale next door at 6 Guilfoil was discussed. Mr. Galbally advised that he could never sell this property for \$60,000.
- Board advised that they would review all of the information, make their decision and advise of that decision in a couple of weeks.
- Hearing closed.

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**HEARING #160****115.68-2-63****6 Woodruff Place – Mike Hahn & Aja Smith**

2013 Assessment: \$52,100

New Tentative Assessment: \$67,300

- Board swore in owners.
- Paperwork was presented to the Board.
- Owner feels the property should be valued at \$54,320. Owner thinks this value is fair, based on the sales around them. He spoke regarding those neighborhood sales. He spoke regarding the comparables and advised that there was less square footage in his home, smaller lot size and one less bedroom. He went on to argue regarding another comparable on the street. He advised that although the property is a rental, they lost money last year because it is rented to Merry-Go-Round who rents it part of the year.
- Mr. Farrell spoke to this and advised of the comparables that closely matched the subject property. Mr. Hahn advised that the property across the street was on the list of comparable but was not spoken of by Mr. Farrell. This was discussed. Mr. Burns advised that the appraiser does have discretion to use whatever comps he so chooses. He then expounded on this and was discussed. Mr. Burns explained that the computer helps him pick the comps and orders them by points which are more similar. The lower the points, the better. Mr. Farrell spoke regarding another sale on the street that was a bank sale and advised why it could not be used as a comparable. Mr. Hahn argued that these were actual sales and that's what houses are selling for on their street. They advised that they had made no improvements to the property. Mr. Farrell asked what the condition was of the kitchens and baths. He was advised that they were fair and dated. Mr. Farrell advised that he could do a walk through if the Board wanted him to. Mr. Farrell then asked if the owners would stipulate to \$62,900.
- The Board asked the owners if they would stipulate to a value of \$62,900. This was discussed and the owners agreed to the stipulation.
- Paperwork was signed. Mr. Farrell advised the owners of the home improvement exemption and explained how it worked.
- Hearing closed.

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**HEARING #161****116.61-1-61****70 South Street – John Simpson RLU**

2013 Assessment: \$254,000

New Tentative Assessment: \$271,000

- Board swore in Mr. Simpson.
- Owner feels that the property should be valued at \$60,000. Mr. Simpson believes this value to be valid because of the extended repairs required to bring it up to Code conformity. To do this, it will cost \$300,000.
- Mr. Farrell spoke to this matter. There was no income and expense report on this property so he valued it by the market. According to the records, there are four apartments and one professional office space. This may have been a doctor's office at one time. Mr. Simpson bought it in 2007 for \$295,000. His current assessment is \$24,000 below the purchase price.
- The Board asked Mr. Simpson if he would like to speak further. He advised that there are no apartments. There is just his residence. Mr. Simpson asked the Board if they would be kind

enough to award a walk-through, they would see the actual condition of the property. The Board asked Mr. Simpson if he would like a walk-through and he said yes.

- It was arranged that Mr. Farrell would do a walk-through at a mutually convenient time, as soon as possible.
- The Board advised that they would review Mr. Farrell's findings, make their decision and advise Mr. Simpson of that decision in writing in the next couple of weeks.
- Hearing closed.

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## HEARING #162

### 116.45-1-58 3 East Genesee Street – Nicholas Paul Speno – rep. by Mike Speno & Mrs. Speno

2013 Assessment: \$157,200

New Tentative Assessment: \$162,600

- Board swore in Mr. & Mrs. Speno.
- Paperwork was provided to the Board.
- Owner believes property to be worth \$130,000. Mr. Speno argued that buildings the size of his don't ever seem to sell, they seem to be acquired by the City when the owners retire or giving up use of the building. Also, it's one of the oldest buildings downtown. He can't imagine anyone wanting the property after they're done with it.
- Mr. Farrell spoke to this and advised of other properties that sold downtown. There was discussion about one of the properties and its use. He agreed it was a big building and he tried his best to keep the value low. He explained his formula for finding value for the property. Mr. Speno again spoke of other smaller properties downtown. He explained that the building was well maintained and this has been extremely expensive to do. He advised that the last C of O was in 1966 and bringing the building up to code from 1966 to the present cost \$15,000. He can't raise the tenant's rent any higher. Mr. Farrell advised that he thought they could make this a "999" project that's going on. Mr. Speno advised that they were totally finished. Part of the bottom floor is rented by the Liberty Store. Mr. Farrell advised that he hasn't had a chance to look at the I & E so he will need a couple of days to review it. The Board thought this would be a good idea.
- The Board asked Mr. Farrell asked if he needed any more information. Mr. Farrell advised that he just needed the I & E and he will review it and provide his answer to the Board.
- The Board advised that they will review the information from Mr. Farrell when he provides it and they will advise of their decision in writing in a couple of weeks.
- Hearing closed.

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## HEARING #163

### 115.25-1-35 116 N. Division Street – Stewart Conway

2013 Assessment: \$47,700

New Tentative Assessment: \$59,900

- Board swore in Mr. Conway.
- Owner feels the property value should be \$37,500. Mr. Conway advised that he only paid \$25,000 for it 13 years ago and the assessment has been raised steadily over the years. There is a lot of work left to do in the house. His lot is very small. He advised that his next-door-neighbor has the exact same footage and he's assessed at \$30,000 and he has a two-car garage. His property does not have that. He can't afford the taxes.

- Mr. Farrell spoke to this matter. He advised that the \$59,900 didn't sound right so he reviewed the comparables list. He explained his findings. He thought that a figure of \$49,800 was more in the ballpark. Mr. Conway argued that he couldn't afford to keep the house because it needed a new roof.
- The Board asked Mr. Conway if he would stipulate to \$49,800. If not, then the Board would review all of the information and advise of their decision in the next couple of weeks. Mr. Farrell advised that this value would be for the next four years. Mr. Conway was advised by the Board that their findings could differ. Mr. Conway asked if it would be higher than that amount and the Board said they didn't know yet. Mr. Conway argued that he only paid \$25,000 thirteen years ago and he said he couldn't sell it for the new assessed value. The Board explained that the neighbor has a partial assessment on his property so he is doing work on it. Mr. Burns didn't know how they could go any lower without Mr. Farrell doing an inspection. Mr. Conway was agreeable because there was a lot of work to do. The Board asked about the work that needed to be done inside the house. Mr. Farrell asked for some time-dated pictures in lieu of an inspection. Mr. Conway said yes and Mr. Farrell said he would accept them by e-mail as long as they were dated.
- Hearing closed.

## HEARING #164

**123.21-1-26 134 South Street – Pam/Richard Chaffee**

2013 Assessment: \$204,000  
 New Tentative Assessment: \$221,700 – after informals reduced to \$210,999

- Board swore in Mrs. Chaffee.
- Owners fee that the value of the property should be \$180,000. Ms. Chaffee argued that from the outside, the house looks really beautiful but the inside is far from beautiful. She advised that some time ago they had a private appraisal done on the house and he valued it at \$180,000. The owners have been unable to do any work to the house because of financial constraints. Mrs. Chaffee spoke regarding roof repairs and the damage caused by leaks where the plaster has given way. There also may be pipe leaks in the ceilings. She spoke regarding the property classification not being residential. She doesn't rent out her office because she believes that is not legal. Her income was less this year than last year. She advised of the window repairs that she completed. There was more discussion about the water leak. There is also a tree growing in the chimney. She mentioned other work she had done to the house over the years. She spoke of the water issues with the windows.
- Mr. Farrell spoke to this matter. He advised that he thought if he took away the commercial use, it would help. He spoke of the comparables and his computations used to value the property. He advised that the partial assessment that it stood at now would stand as long as she had construction going on. They would keep reviewing it. He didn't think they could justify getting her under \$200,000.
- The Board advise that they would review all of the information and advise her in writing by the end of the month.
- Hearing closed.

## HEARING #165

**116.34-1-2 42 Charles Street – Michael & Julie Liccion**

2013 Assessment: \$136,500

New Tentative Assessment: \$146,400

- Board swore in Mr. and Mrs. Liccion.
- Owners feel the property should be valued at \$136,500. Mr. Liccion argued that in reviewing the their comparables and comparables that were provided and found them to be lacking. Some comparables were sales and some weren't. The Board advised that the value was based on sales not on comparable assessments. Mr. Liccion argued that the comparable assessment on a comparable home should also be assessed by sales therefore, their houses are the same. The Board advised that there were adjustments that had to be taken into consideration as well. Mr. Burns advised that they ran two sets of comps and originally the assessment came up at \$161,000. The owners came in for an informal and they got it down. Mr. Liccion again discussed the comparables. Mr. Liccion advised that the house needs updating. The roof needs to be repaired also. Mr. Liccion pointed out that there is a fence listed on their property and there is no fence. Mr. Burns advised that it doesn't make much of a difference but they will remove it. Mr. Liccion went on to list the deficiencies in the house that needed to be addressed.
- Mr. Burns spoke to this matter. He advised that the value reached at the informal was based on sales in their neighborhood. The interior was in fair condition but when the reval comes every four years, everyone gets reset to normal condition. This is based on a drive by. Michael DaRosa conducted an informal hearing and did a recommendation to Mr. Burns. Unfortunately, he had to value it by the comps. He tried many different sets of comparables which were all sales of similar split-level homes in Auburn. This is the lowest he could get it. Mr. Farrell also advised that he gave it a try and he couldn't get it any lower either. He deferred to the Board with the pictures that the owner presented for their decision. Mr. Burns advised that based on what he sees and based on what Mr. DeRosa confirmed, he would be willing to make the interior fair and rerun the comps instead of bothering these folks with an inspection. Mr. Burns will change the condition, rerun the comps and report back to the Board.
- The Board advised that they will review Mr. Burns' findings, make a decision and advise owners of same in a couple of weeks.
- Hearing closed.

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## HEARING #166

### 116.21-1-82 145 Curtis Place – Edward & Melody Detomaso

2013 Assessment: \$81,700  
New Tentative Assessment: \$104,300

- Board swore in Mr. Detomaso.
- Owners feel the property should be valued at \$90,000. Mr. Detomaso argued that the house next door which is identical was assessed lower than his and that house has an addition. He discussed the comparables and advised of the differences. He advised that he has made no changes to the house so didn't think the assessment was a fair one. More comparables were discussed.
- Mr. Farrell spoke to this matter and advised that he deleted some comparables due to location and chose others that he felt were a better match. He discussed these. Mr. Detomaso argued that even with these comparables, their values were a lot lower than his assessment. This was discussed.
- The Board advised that Mr. Farrell is thinking the value should be \$97,000. The Board asked Mr. Detomaso if he would stipulate to the offered \$97,000. He advised that he would like the Board to review his information and make a determination. The Board will make their decision in the next couple of weeks and advise him of same.
- Hearing closed.

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## HEARING #167

### 116.22-1-53 15 Cady Street – Martin Toomey

2013 Assessment: \$71,100  
New Tentative Assessment: \$93,000

- Board swore in Mr. Toomey.
- Owner feels property should be valued at \$72,000. Mr. Toomey based this value on the sale of his neighbor's house. He discussed the comparables and how they differed from his home. He went on to advise of the deficiencies in the home. He advised he put in new sidewalks.
- Mr. Farrell spoke to this matter. It was decided that Mr. Farrell would take another look at this, rerun some comps. Mr. Toomey advised that the interior was dated and needed work. Mr. Burns asked Mr. Toomey to take some pictures of the interior and provide them to Mr. Farrell. They asked for them to be date-stamped if possible.
- Hearing closed.

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## HEARING #168

### 116.45-2-34 71 Genesee Street – Galbato, LLC

2013 Assessment: \$111,999  
New Tentative Assessment: \$246,400

- Board swore in Mr. Galbato.
- Owner feels the property should be valued at \$111,999. Mr. Galbato provided background information regarding the purchase of the property and the C of O. He also detailed the interior of the building and provided the square footage of useable space. This is what he feels the assessment should be based upon.
- Mr. Farrell spoke to this matter. He advised that the property was purchased for \$180,000 and another \$20,000 was put into it. He also pointed out that just prior to the sale, the first floor was retail space and assuming that there is no substantial damage, the first floor is usable retail space. The second floor has a partial CO as a law office, which is professional office space. Mr. Farrell went on to explain how the assessment figures came about and what formulas were used. He did advise that upon completion, the property should be in the low to mid \$200,000. However, this would depend on what the uses were. He advised that at this point, about one-third of the property is designated as non-contributory. He went on to explain what the property would sell for on the open market and why this was so. He put the current status of the building at at least \$180,000 and perhaps \$189,999 with a potential of \$246,400 and explained why. At no point would he find it acceptable to reduce the building to sale price just using general market figures.
- The Board advised that they would review the information and advise of their decision in a couple of weeks.
- Mr. Galbato rebutted. He explained the price he paid for the property also included personal property and he paid sales tax on that figure. He went on to reiterate that he only was using 315 square feet. He explained the details of his CO and what improvements had to be made in order to be awarded the CO including asbestos abatement.
- Mr. Farrell advised that he will approach Codes with a timetable when all this was done so that he can get a feeling of how the building is progressing. He will report back. There was some discussion on the RP5217 that was filed at the time of purchase.
- Hearing closed.

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**HEARING #169****116.45-2-35 69 Genesee Street – Galbato, LLC**

2013 Assessment: \$17,400  
New Tentative Assessment: \$19,700

- Paperwork was presented to the Board.
- Mr. Galbato feels the assessment should remain at \$17,400 because he purchased the property from the City of Auburn at fair market exchange and he doesn't feel there has been much appreciation since that very recent sale date. The property is encumbered with a pedestrian easement for public ingress and egress for a back parking lot.
- Mr. Farrell spoke to this and advised that it was purchased from a government entity, was not on the open market so had no market exposure. He compared the purchase of the parking lot by the Bartolottas, which had a number of restrictions attached to it. He reiterated that it was not an arms-length transaction, it's a valuable piece of property in that it provides professional office space with off-street, downtown parking. He feels that the new assessment is a fair one. He further explained how he came about that value.
- Mr. Galbato rebutted and advised that he was a little taken-aback by Mr. Farrell's remarks. He advised that Mr. Farrell's own office did a valuation of the property and the sale price was set in accordance with his office. The City Council, in Executive Session, would not deviate much from Mr. Farrell's original assessment of the fair market value. Mr. Galvato did in fact contact the neighbor to see if he had any interest in the property before any deal could be consummated with the City.
- Mr. Farrell reiterated that again, it was not on the open market and wasn't listed on the MLS, wasn't listed with any realtor and that meant that there would not be a higher sales price.
- Mr. Galbato reiterated that it was a fair market value, it's comparable sales. He and Mr. Farrell discussed this.
- End of hearing

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**HEARING #170****108.58-1-4 357 – 375 State Street – Andrew Leja**

2013 Assessment: \$12,200  
New Tentative Assessment: \$12,200

- Board swore in Mr. Leja.
- Owner feels that the value of the property should be \$3,700. Mr. Leja explained that this number stemmed from a 2009 assessment of \$3,400 which was one of those 90% values. In 2009 it went to 100% value and somehow went up from \$3,400 to \$12,200. He protested it at that time as well as in successive years and it has remained unchanged. There are no changes in the situation. He explained the logistics of the property and advised of the issues caused by the City water line. Mr. Leja provided photographs of the property to the Board showing these issues.
- Mr. Farrell advised the Board that adjustments had been made and perhaps a "wetness" adjustment needed to be made as well. Mr. Burns inquired if the flooding problem was temporary or permanent. Mr. Leja advised that the City could not figure out where the water is coming from. They have tried to stop it, without success. This was discussed.
- The Board advised that they would review the information. Mr. Farrell said he would speak to Tom Gabak to see if they could get to the root of the issue.
- End of hearing.

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## HEARING #171

### 109.78-1-55 158 N. Fulton Street – Christopher Blowers

2013 Assessment: \$63,100  
New Tentative Assessment: \$69,600

- Board swore in Mr. Blowers.
- Owner feels \$62,500 should be the value of the property. Mr. Blowers advised the Board that the house was 1,015 square feet with one bedroom and one bathroom on a 90x50 lot.
- Mr. Farrell spoke to this. He advised that from the outside, it looked like a 1990s vintage house. The Board asked about the condition of the kitchen and bath. Mr. Blowers explained the layout of the house. Mr. Burns advised that an enclosed porch had been added. There were also two bedrooms showing, not one. This was discussed. Mr. Farrell advised if he was to inspect it, he could probably make adjustments. Mr. Blowers was agreeable to this and a meeting was scheduled.
- End of hearing.

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## HEARING #172

### 115.35-1-85 95 Cottage Street – William F. and Marlene Jacobs

2013 Assessment: \$75,000  
New Tentative Assessment: \$90,300

- Board swore in Mr. Jacobs.
- Owner feels the property should be valued at \$80,000. Mr. Jacobs advised that the comparables were not comparable to his house and advised why this was so. He went on to advise of the condition of his home and also spoke regarding other properties on his street that were assessed at a lower value.
- The Board asked Mr. Jacobs if he understood the assessment process and they explained it further.
- Mr. Farrell spoke to this and advised how he came to the assessed value for this property. The garage was discussed and the owner stated that it was a one-car garage even though the building is 24 x 30. Mr. Farrell advised that this was a value-added feature. The owner advised that this garage is 14 to 15 years old and asked why all of a sudden it seems to be an issue. Mr. Burns explained this.
- Mr. Jacobs went on to list houses on his street that were in better condition and assessed lower. Mr. Jacobs did not think that anyone would buy his house for \$90,300. He provided pictures to the Board showing that the next door neighbor's house had a roof that overhangs on his house. Mr. Burns advised that they don't have the ability to make an adjustment for this, however, the Board could do so. Mr. Jacobs went on to explain the issues created by this overhang and advised that the neighbor did not take care of his property. He also advised that the neighbor is running a glass-blowing business at his house.
- The Board explained to Mr. Jacobs that there are no comparable assessments, only sales-driven assessments.
- Mr. Jacobs advised that his kitchen was dated. The vinyl siding has been on the house since the mid-seventies. The neighborhood is deteriorating rapidly.
- Mr. Farrell spoke to this. Mr. Burns advised that the garage is what is driving up the price.
- The Board advised that they will make a decision and advised him of same.
- End of hearing.

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**HEARING #173****122.27-1-14 88 Chapman Avenue – Joseph Spinelli RLU (deceased) and Deborah Lattimore**

2013 Assessment: \$79,900  
New Tentative Assessment: \$81,400

- Board swore in Mr. Lattimore.
- Owner feels that the property should be valued at \$76,500. Mr. Lattimore advised that it should have been protested 20 years ago but no one did so. He advised that the location is not the greatest, it borders on Malone Village. There have been no upgrades to the house. It needs a lot of work. Mr. Lattimore advised that it borders on City-owned property that is not well maintained; there is a lot of garbage on it.
- Mr. Burns spoke to this property and advised that there were a lot of choices of Cape Cod-style homes for comparables. He chose the lowest ones in the City to get it as low as possible. Mr. Lattimore argued that Malone Village was a drawback as far as the property is concerned. Mr. Burns advised that he couldn't make an adjustment until this manifested itself. Mr. Lattimore argued that there was a lot of traffic. Mr. Burns thought the assessment was pretty accurate. Mr. Lattimore argued against this. Mr. Burns advised that he would stipulate to \$80,000, a \$1,400 drop for the entrance in and out of Malone Village.
- Mr. Lattimore agreed to the stipulation. Paperwork was signed to this fact.
- End of hearing.

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**HEARING #174****109.65-1-6.21 3 Boyle Avenue – Christine DeChick**

2013 Assessment: \$156,200  
New Tentative Assessment: \$188,700

- Board swore in Ms. DeChick.
- Owner feels the value of the property should be \$170,000. Ms. DeChick felt that the increase in the assessment was very steep. She has done nothing to her house except put a new furnace in. She spoke regarding the comparables and advised that her third bedroom was used as a walk-in closet; she only has a bath-and-a half. She admitted that the neighborhood was a nice one. She is now retired and living on a fixed income.
- Mr. Burns spoke to this. He advised that had he done the assessment, he felt he would have chosen different comps. He recommended that it be given back to Mr. Farrell and have him review it again.
- The Board advised that there were adjustments given. Ms. DeChick advised that her house had been moved up from Grant Avenue but wasn't built on that land.
- Mr. Burns advised that it was a matter of choosing the right comparables. He again recommended that the Board suggest to Mr. Farrell that he try running some new comps.
- The Board advised Ms. DeChick that they would rerun everything to see if it helps. After this, they would advise her of their decision in a couple of weeks.
- End of hearing.

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## HEARING #175

### 115.48-1-55                      363 Clark Street – Dylan Adams

2013 Assessment:                      \$96,300  
New Tentative Assessment:        \$108,000

- Board swore in Mr. Adams.
- Owner feels that the value of the property should be \$96,300. Mr. Adams advised that he purchased the property about 10 years ago with the assistance of the HomeSite First Time Buyer's Program. Every winter and spring he has to put the siding on the south side of the house back on because when it was first sided, the contractor did a very shoddy job. It blows off. He could not sell this house for the assessed value. Eight out of the eleven windows are original single-paned construction and not replacement windows. There is no insulation in the house. It's very, very cold in the winter. He is working on renovating the house, slowly. There is an insulation issue and he does not believe that the assessment is realistic. There are a lot of issues to contend with before it could go on the market, one of them being that there were old greenhouses on the property and when they were demolished, they did not remove the glass. Fill was brought in and covered it up.
- The Board asked what the condition was before the reset.
- Mr. Farrell spoke to this. He did agree that the house was very old, having been built in 1829 and presented a unique situation. Mr. Burns asked if the owner had submitted the list of issues in the packet for the Board and was advised that no, he hadn't.
- The Board advised that they would review the information and advise of their decision in a couple of weeks.
- End of hearing.

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## HEARING #176

### 116.78-1-42                      84 Mary Street – Michael & Karin Look

2013 Assessment:                      \$121,500  
New Tentative Assessment:        \$160,000

- Board swore in owner's representative, Jim Sole (father of Karin Look).
- Owner feels that the value of the property should be \$135,000. Mr. Sole spoke regarding the comparables and compared them to the 84 Mary Street property. He questioned the square footage and advised that the outside measurement is just under 2,300 square feet. He spoke regarding the price-per-square foot for the subject property and compared it to the price-per-square foot for the comparables. The Board advised Mr. Sole that the house was not assessed using comparable assessments. The assessments are based on sales. The Board questioned why if she paid \$160,000 then why wouldn't it be worth \$160,000. Mr. Sole provided background information regarding the purchase of the house.
- Mr. Burns spoke to this and advised that all the weight was going into the sale price and is comped to itself. Mr. Burns spoke regarding the comparables and the unadjusted sale prices. He then spoke regarding the adjustments that were made on the property. The adjustments stem from the amenities or lack thereof. Mr. Burns advised that he has to go by sale price and that's how he arrives at the values for the entire City.
- The Board will assess the evidence and advise of their decision in writing in the next couple of weeks.
- End of hearing.

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## HEARING #177

### 109.72-1-3                      191 Grant Avenue – Auburn Associates, LLC, represented by Paul Steinlee

2013 Assessment:                      \$170,000  
New Tentative Assessment:        \$228,500

- Board swore in Mr. Steinlee.
- Owner feels that the property should be valued at \$75,000. Mr. Steinlee reported that the property is a single-tenant building leased to Axcelerated Auto. He provided details regarding the lease and advised that the owner of the property is paying all of the expenses for the property. An Income and Expense Report was also submitted for the last 3 years. He explained the issue with the income approach to value.
- Mr. Farrell asked for time to review all of the documentation submitted.
- End of hearing.

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## HEARING #178

### 109.72-1-1.1                      197 Grant Avenue – Auburn Associates, LLC, represented by Paul Steinlee

2013 Assessment:                      \$415,000  
New Tentative Assessment:        \$543,300

- Owner feels that the value of the property should be \$350,000. This is a single-tenant property and is leased to Metro Mattress. Information has been supplied to the Board regarding the rental. An Income and Expense Report was also supplied to the Board. He spoke regarding the income and expenses. He also provided a copy of the lease.
- Mr. Farrell spoke to this matter. He reported on the adjustments made for this property. He thought that his assessment was valid due to the fact that it is in a prime location; Auburn Associates owns the adjacent mall and it's a potential outparcel because Metro Mattress has an assignment clause which would allow them to assign that least to another firm. There's value in the leasehold, there's value in the lease fee and both together makes it worth substantially more than \$350,000. He continued to speak regarding the values; it's transferable and it's good property.
- Mr. Steinlee rebutted Mr. Farrell's remarks by saying that whatever could be done down the road, that's a value down the road. Right now there's a lease in place and they're tied to the property. He thought it should be valued as a single-tenant retail building that is leased to a Metro Mattress.
- Mr. Farrell advised that it's really not a highest and best use argument because the lease in itself is an asset which should be valued just like any other asset on the *pro forma* evaluation; there is always a comparison of market rents versus asking rents. It's all current use and you can't ignore the value in the lease itself. It's just as valuable as the roof or the blacktop and it's part of doing business. The paper is just as important as the blocks and mortar. He went on to speak about properties on Grant Avenue where you see continuous transfers amongst a certain number of investors whether it's franchisees or whatnot. It involves land leases, franchise agreements, etc. All these things go beyond the value of the actual building and the land itself.
- Mr. Steinlee rebutted that still, for value the fee simple interest is the rent-considered market level for the condition of the building as it sits there. He feels it's a market-value lease. Mr. Farrell advised that he feels comfortable going with the lo-cap rate and explained why and is justified based on sales and contributory value of the sale. This was discussed further between Mr. Farrell and Mr. Steinlee.

- The Board advised they would review all of the evidence and provide a decision in writing in a couple of weeks.
- End of hearing.

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## HEARING #179

### 109.48-1-1.2                      303 Grant Avenue Rear – WP Howell Station LLC represented by Paul Steimlee

2013 Assessment:                      \$297,900  
New Tentative Assessment:        \$414,700

- Owner feels the property should be valued at \$100,000. Mr. Steimlee spoke regarding the parcel and advised that it should be looked at as if it was a large parcel of land because it's under the common ownership, it's the Lowes property and two others. That's how it would transfer and you could never develop this or you'd block an entrance to Lowes. He spoke regarding the surrounding properties that were valued much lower. Because this parcel just happens to sit in the City and can't be part of the overall parcel, it should be valued as a large-acre parcel.
- Mr. Farrell spoke to this. He advised that he had conferred with Mr. Burns on this property and it pretty much is the gate to Lowes. It's the current use, it's the only entranceway in and out. There was a discussion about the landlocked parcels that are created through legalities. Either it was intentional or sloppy lawyering because how could you exclude a parcel like that? For the sake of assessment reduction, you can't create a landlocked parcel and say it has no value. It's valued at what's there today. It's obviously an entranceway to a large retailer. Mr. Steimlee countered that it's not developable. He went on to explain this. It's part of an overall economic unit. It can't be sold off separately. Mr. Farrell argued that they have to value it as an undevelopable piece of property. Mr. Burns advised that they used the cost approach for this parcel. It was the land table plus the value of the asphalt. The land table for Grant Avenue was discussed. There was a question of the City allowing this parcel to be developed and it was discussed if there were any deed restrictions which are unknown. There was discussion on this.
- The Board advised that they would examine all the information.
- There was discussion on whether or not the property could be sold. Mr. Burns again asked if there was a deed restriction on the property. Mr. Steimlee argued that the only reason this parcel stood alone was because of the City/Town divide.
- The Board again advised that they would examine the information and advise of their decision in the next couple of weeks.
- End of hearing.

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## HEARING #180

### 116.77-1-23                      114 South Street – Douglas Springer

2013 Assessment:                      \$265,999  
New Tentative Assessment:        \$303,700

- Board swore in Mr. Springer.
- Owner feels the property should be valued at \$211,901.71 Mr. Springer spoke regarding the comparables and he doesn't believe that they were a one-to-one comparison. There were two that we left out that he thought should have been in the mix. He believes the condition is inaccurate. His explained his reasoning. He bought the house in 2005 and gutted it. His intent was to rehab the entire house in a 10-year period. The first two floors are about 80 to 90%

finished. The rehab has been on hold since 2007. The outside was never addressed and there are some substantial issues there. He showed pictures on his phone and advised that he could print them out and provide them to the Board. He spoke regarding the issues. One-third of the house is not livable. There is no sheetrock, outlets aren't completed, there's no lighting or heating on the third floor. He also advised that there are 8 fireplaces but there are only actually 3 that work, the others are clogged or damaged and in need of repair. He believes that they should not be valued as they still need repair. He advised that two buildings in his neighborhood recently sold that weren't included in the comps. He compared the price per square foot in these comps to his property. He explained how he arrived at his value which is an aggregate of all of them including those two. He showed the pictures to the Board and explained them. He also advised that the siding is damaged. Because the house is located in the Historical District, it has to be special siding. It's a slow process to bring the house back to its former glory. He thinks the valuation assumes it's farther along than it is.

- Mr. Burns spoke to this and advised that he used the sales in the neighborhood. He tried to pick the best comps he could find. He also advised that it's been at "999" for four years in the last cycle and before that it was two years. The value is based on the square footage; a house in normal condition. It was one of those things that he would defer to the Board to make a judgment call on it. He thought the sales he used were supportable of his position. He will abide by the Board's decision. There was a discussion on the "999" designation.
- Mr. Springer rebutted that his house is not a normal house as the improvements must be approved by the Historical Board. It takes a little more time and effort to do this and takes a lot more money to do so.
- The Board thought that it looked like Mr. Burns reached outside of the neighborhood in order to keep the value down. Mr. Burns concurred. There was some discussion on the requirements to satisfy the Historic Board's standards for repairs. There was discussion on the condition of the home at the time of purchase. The owner welcomes an inspection.
- The Board advised that they would review the evidence and advise of their decision by the end of the month.
- End of hearing.

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## HEARING #181

123.40-1-25

34 Copley Street – Tim O'Brien

2013 Assessment: \$122,200  
New Tentative Assessment: \$135,400

- Board swore in Mr. O'Brien.
- Owner feels that property should be valued at \$122,200. Mr. O'Brien provided a private appraisal dated January 23, 2012, which showed the property to be assessed at \$120,000. Mr. O'Brien advised that he did have some of his old assessments and provided percentage increase information to the Board. Mr. O'Brien provided his own list of comparable sales and argued that the assessments on these properties were much lower and actually went down. Mr. O'Brien asked the Board to explain to him how there could be similar properties within a block of his house and they are assessed for much less. The Board explained the meaning of the "999" designation on a property.
- Mr. Burns spoke to this matter. He explained the comps that he used that were in the neighborhood. He explained that pursuant to the Uniform Standards of Professional Appraisal Practice he is required to make adjustments between sales and the subject property, it's not a straight sales price. There are adjustments for differences. He has presented his opinion in the assessment and the Board must make there's. Mr. O'Brien rebutted that there was a property he can see out of his window that is a bigger house and has a lesser assessed value. Mr. Burns responded that there is more to a value than just a price per square foot or size. There are other

factors that come into play. Mr. Burns submitted to the Board that the comps he used and in his professional opinion, they best match Mr. O'Brien's property. There was more discussion regarding the house that was very close to Mr. O'Brien's property. Mr. Burns did advise the Board that at the informal review, the appraisal was completed before his kitchen was finished. There was a permit pulled for the kitchen remodel after that appraisal.

- The Board advised that they would consider all of the evidence and advise of their decision in a couple of weeks.
- End of hearing.

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## HEARING #182

### 115.65-1-44                      33-35 LaFayette Place – Tim O'Brien

2013 Assessment:                      \$51,800  
New Tentative Assessment:        \$53,000

- Owner feels that the property should be valued at \$41,300. Mr. O'Brien argued that the property next door is identical to his; it has a larger addition to his; his lot is smaller, and the assessment on that one is lower than his. He argued that taking the land value and an equal assessment for the house into consideration, then the value of his property would be \$41,300. He provided pictures of both properties to the Board. He also advised that the neighborhood was not strictly residential. The property across the street is industrial which detracts from the entire street. He questioned how different comparables could be used when the houses are constructed exactly the same.
- Mr. Farrell spoke to this and advised that one house had some vinyl siding; one has newer windows. Mr. Farrell spoke regarding the exterior condition of the home. Mr. Farrell reported that the exterior looked like 1980s vintage with the siding and the windows being updated. He conceded that this area was not the most desirable area of the City. Instead of using five comparables, he used only three that he thought were in the neighborhood. He further explained these comparables and how he came to the value of the property. He thought his assessment was a fair one.
- The Board advised that they would review the evidence and advise of their decision in writing during the next couple of weeks.
- End of hearing.

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## HEARING #183

### 109.77-1-58                      1 Park Avenue – Auburn Park One Corp represented by Brian Brundage

2013 Assessment:                      \$269,200  
New Tentative Assessment:        \$287,805

- Board swore in Mr. Brundage.
- Owner feels that the value of the property should be \$180,000. Mr. Brundage argued that this value would be a fairer one for any prospective buyer. He spoke regarding comparables and their sales price which was substantially lower. The assessed values of the comparables were considerably lower as well. He provided a copy of a spreadsheet outlining the comparables to the Board. He went on to explain the properties and their respective attributes. He also went on to advise that the neighborhood was not the greatest either.
- Mr. Farrell spoke to this. He asked for time to digest all the figures. He spoke regarding the comparable sales grid. He also advised that the property sold for \$330,000 in 2008. Mr.

Brundage advised that this price for the entire practice, not just for the real estate. They bought an existing medical practice. Mr. Burns pointed out that the 5217 gives the attorney the opportunity to set out what was personal property then they would have entered it. They can only go by what the attorney provides in that document. Mr. Brundage asked if there was a way to retroactively fix this and he was advised that based on their knowledge, there was no way to fix it. The Board asked about the Bill of Sale when the property was purchased. Mr. Brundage provided details of the purchase. There was more discussion on this. Mr. Farrell advised how the property was appraised. Mr. Farrell offered to take a second look. Mr. Brundage did provide an I&E for the property. There was discussion regarding the cost of renting the space. Mr. Brundage was asked if he could provide a Bill of Sale showing that he bought a medical practice as part of the price of the purchase. He advised that he would look into this. There was more discussion regarding the rents and the income approach.

- End of hearing.

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## HEARING #184

**116.21-1-20                      34 Park Avenue – Gregory Chalupnicki**

2013 Assessment:                      \$65,700  
New Tentative Assessment:        \$71,900

- Board swore in Mr. Chalupnicki.
- Owner feels the property should be valued at \$50,000. Mr. Chalupnicki argued that he has done nothing to the property. Everything is the same. Everything is dated. The income on the two apartments is \$900 per month. He bought it as a three-unit but had to take one out. He advised that he could never sell the house for the new assessed value. He advised that he is going to list the property next week and his asking price will be \$60,000, hoping that he can get in the \$50s. He provided comparables to the house. Mr. Burns asked if there was an actual signed listing agreement. Mr. Chalupnicki advised that he would have that done this week.
- Mr. Farrell spoke to this. He explained his comparables. Mr. Chalupnicki advised that he would welcome an inspection of the premises. He advised that the real estate agent had seen the inside. Mr. Chalupnicki advised that he can provide pictures as soon as possible. Mr. Farrell advised of the areas he should take the pictures of. They need to be time-stamped.
- The Board advised that they will review the evidence provided by Mr. Farrell and then they will advise Mr. Chalupnicki of their determination in the next couple of weeks.
- End of hearing.

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## HEARING #185

**123.40-1-16                      111 Pulsifer Drive – Gregory Chalupnicki**

2013 Assessment:                      \$232,000  
New Tentative Assessment:        \$237,000

- Owner feels that the value of the property should be \$200,000. Mr. Chalupnicki argued the comparisons of his neighbors to his property on Pulsifer Drive. He advised that he was unable to get onto the Assessor's system to look at their choices. He spoke regarding these comparisons. The Board advised that the assessments are based on sales. Mr. Burns advised that it may not have been chosen as a comparable. He went on to point out that he has the right not to choose certain sales as comparables. Mr. Chalupnicki rebutted this by pointing out the appraised values

of the houses as well as the sales prices of others. The Board questioned some of his choices and spoke regarding some of the amenities of his house.

- Mr. Burns spoke to this and defended his assessment and advised that he had to appraise the house “as is, where is”. It’s a nice house and he compared it to the sales that he felt were comparable. The Board has a right to overrule his opinion and Mr. Chalupnicki knows that. This is the value that he came up with and it’s supported by the comparables. Mr. Chalupnicki advised that he built the house and there are flaws. Mr. Chalupnicki spoke regarding the sale of his neighbor’s house but Mr. Burns pointed out the dissimilarities in the two properties.
- The Board advised that they would review the evidence and provide their decision in the next couple of weeks.
- End of hearing.

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## HEARING #186

**116.53-2-36**                      **7 Grover Street – Fairchild Development, LLC represented by Joe Pettigrass, Esq.**

2013 Assessment:                      \$112,999  
New Tentative Assessment:        \$368,200

- Board swore in Mr. Pettigrass.
- Owner feels property should be valued at \$223,500. Mr. Pettigrass advised that this property has a high vacancy rate; it’s two properties over from City Hall. He provided the Board with a copy of the rent roll for 2013. His client drew up an Income and Expense Report and provided this to the Board. There are 10 efficiencies and four one-bedrooms. There have been problems with the tenants and the vacancies. He provided a copy of an income approach based on the current vacancy rate prepared by Greg Doan which is the basis of the perceived value of \$223,000. He expounded on the figures in the report and spoke of the tenancy problems and the caliber of tenants in the building.
- Mr. Burns argued that those are the perils of investing in real estate. Is it up to the taxpayers to constantly provide a hedge for real estate investors because of various vacancy rates? He and Mr. Farrell try to come up with stabilized vacancy rates. They have been lenient; they did get a partial assessment last year. Mr. Burns went on to report on the sale price back in 2006 and thought it couldn’t have had too much of a vacancy rate back then. Mr. Farrell advised that they needed to look up the permits because he knew they had done a substantial amount of work.
- Mr. Pettigrass rebutted by speaking to the sale a couple of years ago.
- The Board asked Mr. Farrell not to make any more comments until he has had time to review the information that was just submitted.
- The Board advised that when they have received Mr. Farrell’s summation, they will review all of the evidence and provide their decision in the next couple of weeks.
- End of hearing.

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## HEARING #187

**115.67-2-36**                      **198 Genesee Street – One Source Networking, Inc. represented by Joe Pettigrass, Esq.**

2013 Assessment:                      \$262,100  
New Tentative Assessment:        \$276,000

- Owner believes that the property should be valued at \$212,000. Mr. Pettigrass based this value on research done on similar commercial properties within a block on Genesee Street. He spoke regarding the square footage dollar value. He provided a report on the assessment of other properties on Genesee Street focused on the square footage dollar value.
- Mr. Farrell spoke to this. He advised that nothing should be done by averages. He also advised that this property was the Cadillac of professional office space. It's probably one of the top two or three professional offices available. It's an exquisite building, brickwork, ornamentation, etc. It's a gorgeous facility and well maintained. It should be commanding top rents. He stands behind his value 110%. The list of buildings provided by Mr. Peddigrass does not even come close to the caliber of this building. He spoke to these properties. This is an exceptional building.
- Mr. Pettigrass advised that his office was there for a period of time due to a fire in his previous office. He advised that nothing has been done on the interior of the building in a long time. There has been no money put into that building in the last 10 to 15 years. His client only installed a door downstairs to separate the first floor from the staircase so it would be a separate space. The kitchen and bathrooms are dated. The roof in the sunroom leaked and the plaster on the wall constantly bubbled up. The slate roof would be very expensive to replace.
- Mr. Farrell spoke again and advised that this is the risk that investing in property that investors make. It should not be up to the taxpayers to subsidize the investors.
- The Board advised that they would review the evidence and advise of their decision in a couple of weeks.
- End of hearing.

## HEARING #188

109.53-1-1.1

**277 North Street – James Spano Container Corp. represented by Mr. and Mrs. Spano**

2013 Assessment: \$309,500  
 New Tentative Assessment: \$404,000

- Board swore in Mr. and Mrs. Spano.
- Owner feels that the property should be valued at \$309,500. Mr. Spano asked what was the basis of the raise in the assessment.
- Mr. Burns advised that there were informals so they had a chance to talk about this. They were asked if they did come for an informal and was advised that no, they didn't. At this stage, it's the owner's testimony as to why this property is over assessed. He thought the Board should give Mr. Spano a reasonable time to testify first.
- Mr. Spano argued that it's overvalued because they've had it on the market since 2006. There has never been an offer on the property. There have been no improvements. It was rented at one time; then the property was vacant for at least a year. He feels there is no reason to raise the value of the property. Other than changing it from a car wash to a storage unit years ago, there has never been any improvements. The Board asked the status of the listing and was advised that it is unlisted. They also advised that they are in arrears as far as the taxes are concerned.
- Mr. Burns looked through the MLS listings and didn't see it listed. The Board advised that it was a private listing. Mr. Burns wondered if listing on MLS wouldn't help it. The Board advised that commercial people really don't use MLS. It's all word-of-mouth. They won't use a realtor because they won't pay the commission. The Spanos advised that it had been advertised on the internet, Northeast Business Journal and all other means. The Spanos advised that it was now listed for \$400,000.
- Mr. Farrell spoke to this and advised that he had to use State data because he didn't have an actual idea of that property and now that he has one, he can rework it. He questioned the

stabilized income approach for past years. This was discussed. Mr. Burns advised that at this stage, the Board wants 3 years of income statements. He discussed this with the Spanos.

- The Board advised that once they had the information from Mr. Farrell they would review all of the evidence and advise of their decision in a couple of weeks.
  - End of hearing.
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#### **HEARING #189**

**109.53-3-1-2                      271-273 North Street – James Spano Container Corp. represented by Mr. and Mrs. Spano**

2013 Assessment:                      \$45,900  
New Tentative Assessment:        \$52,600

- Owner feels the value of the property should be \$45,900. Owners advised that this property has a dilapidated building on it. It probably should be demolished. They use it for a little bit of storage.
  - The Board asked about the listing on this property. This was discussed. There are no utilities on this parcel.
  - Mr. Farrell spoke to this. There was discussion on the storage aspect.
  - End of hearing.
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#### **HEARING #190**

**115.35-2-1.1                      190 State Street – Anne Flynn – represented by Kevin Flynn**

2013 Assessment:                      \$74,600  
New Tentative Assessment:        \$77,900

- Board swore in Mr. Flynn.
  - Owner feels the property should be valued at \$71,100. Mr. Flynn spoke regarding this property and advised that when he bought it he thought it would be a good rental income property and then he received about 6 pages of violations from Code Enforcement. He kept the tenants for another year and then he evicted them due to the Code violations. The building is in need of repair and at one point the Codes Office condemned it. He want to demolish it. If he isn't going to rent it out anymore, they won't bother him with the Code violations. There have been no improvements done. He remembered seeing the I&E Statements but he failed to fill them out. He's not getting any income and it's just costing him taxes.
  - Mr. Farrell spoke to this and advised that he has no specific data on this so the data comes from the market.
  - The Board advised that they would review this and advised of their decision in a couple of weeks.
  - End of hearing.
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#### **HEARING #191**

**115.36-2-62                      192 State Street –Kevin Flynn, Jr.**

2013 Assessment:                      \$83,500  
New Tentative Assessment:        \$101,000

- Owner feels that the property should be assessed at \$83,500. Mr. Flynn argued that he bought the property in 2008 and he feels that the raise in assessment is not justified. He asked how the assessment came about.
- Mr. Burns advised that his office had sent Income and Expense Statements to try to help value the property. They had asked Mr. Flynn to participate in the valuation of the property. When nothing come back, the property still has to be appraised. Mr. Farrell uses averages from the State data.
- Mr. Farrell spoke to this and advised how he reached this value. He tried to find the best data that he could. The more specific the information, the better the assessment is made. The Board advised that every four years the reset button is pushed and if a permit is pulled then it is assumed that an improvement has been made.
- Mr. Flynn provided background information on the purchase of the property. He pulled a permit for the inside but ended up only painting it. It was determined that the bar has been open about a year. It's not as busy as in former years but it's okay. The bar is only open Thursday, Friday and Saturday. It's not really worthwhile to be open Monday, Tuesday and Wednesday. Also, it has an upstairs and he was told by the previous owner that he started to put two apartments up there then stopped. After he bought the business, he found out the reason why he stopped was the City prevented it due to parking issues. There is a parking area to the left but it belongs to the City. The assessment increase was discussed.
- Mr. Farrell spoke to this and because there is no specific data as to income and expenses, he is using State data. If Mr. Flynn wants to provide information, he's going to have to do it in the next couple of days.
- The Board advised that they would review the information and advise of their decision in a couple of weeks.
- End of hearing.

### **MAIL-IN LIST OF GRIEVANCES (COMMERCIAL)**

#### **HEARING #192**

**108.72-1-2                      4900 Tech Park Boulevard      - Industrial Property**

2013 Assessment:	\$10,900,000
New Tentative Assessment:	\$12,435,500

- Owner feels the property should be valued at \$6,600,000.
- In the packet there is no I&E as requested. There is what looks like a market analysis developed by DMA Associates, Shane McClan, CMI. Looks like he's using current sales and current market. He also noted that it's currently being marked for \$12,000,000.
- Mr. Burns advised that everything has been submitted to the commercial appraiser, Fred Farrell.
- Mr. Farrell believes that the evidence submitted is not sufficient to rebut his appraisal of \$12,000,000. He is confident in his appraisal on this property and their asking price supports his valuation. In lieu of any contrary evidence, he stands behind his appraisal and he also notes this is not a formal appraisal submitted to the Board, instead, it is a market review or market analysis. There is no informal income approach to value included in which case he also finds there is inadequate evidence to refute his valuation. It also lacks a cost approach to value which is significant in this case because this manufacturing facility has a lot of features that an ordinary building may not have. Mr. Farrell listed the attributes. He feels comfortable with his assessment.
- End of hearing.

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**HEARING #193****109.49-1-9.1                      280 Grant Avenue                      - Commercial Property**

2013 Assessment:                      \$973,600  
New Tentative Assessment:                      \$1,040,600

- Applicant believes the property should be valued at \$97,360.
- Board advised that there is no I&E; the application says "see Section 7". The Board said it could not see any cause for the complaint.
- Mr. Burns advised that this property is Advance Auto Parts. The Board still couldn't see a cause for a complaint.
- Mr. Farrell advised that these stores are typically leased. Mr. Farrell advised that there's no Section 7. There is a reference to Section 6.
- The Board advised that there are no supporting documents other than the application.
- Mr. Farrell spoke to this matter and he feels the evidence to refute his assessment is inadequate. There's no I&E provided, no appraisal provided, it's leased from the primary owner, Mr. Donegan. There is no lease provided. He believes that the increase in value is attributed to the increase in the land value on the Grant Avenue Land Table, however, he finds no evidence in this submission to refute his assessment and he also finds the complaint itself insufficient on its face. He feels his assessment is correct and indefensible.
- Mr. Burns added that being as no I&E was submitted, this is grounds for dismissal and he recommended that the Board dismiss this complaint and check the proper box on the form to dismiss this complaint which takes away standing.
- End of hearing.

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**HEARING #194****109.64-1-1.1                      217 Grant Avenue                      - Commercial Property**

2013 Assessment:                      \$13,420,900  
New Tentative Assessment:                      \$16,568,600

- Owner feels the value of the property should be \$12,000,000.
- Board reviewed the application and advised that there is no supporting documentation.
- Mr. Farrell spoke to this matter and advised that in reviewing the application, under Part 2, the property is an income-producing property, leased or rented, commercial or industrial property and the complaint was prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements. In Section 7, the box is left empty saying that there is no additional supporting documentation attached. In this case, this property is a large strip mall, probably 30 tenants. His observation of this parcel is that it's fully occupied so it has low vacancy. It's also subject to some sort of adjustment for land value because it's in the Grant Avenue valuation district for land and he also notes that this complaint should be dismissed for being insufficient. There is no I&E to make a proper valuation of this property. He asks the Board to consider that on this type of parcel with a value of \$16,000,000 to come up with such inadequate evidence, it should be dismissed for inadequacy.
- Mr. Burns concurred with the staff appraiser. The evidence is inadequate presented to support the opinion of value and he recommends that the case be dismissed.
- End of hearing.

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**HEARING #195****109.72-1-5                      181 Grant Avenue                      - Commercial Property**2013 Assessment:                      \$413,800  
New Tentative Assessment:                      \$547,200

- Owner feels the property should be valued at \$350,000. There is additional information on the application. He claims that the property is in fair condition. There was some information on the taxes, insurance and utilities which are paid by tenant. Annual income was \$42,000. Owner arrived at the value using a cap rate of 12.
- Mr. Burns pointed out to the Board that the claimant claims fair condition but they notice that on 4/18 of 2011 they spent \$100,000 on interior remodeling. Also, even though and I&E is submitted, he feels that there isn't enough information in there for the Board to make a valid decision because no lease was provided to substantiate those numbers.
- Mr. Farrell advised that he would like to take a closer look at this property and asked for the Board to give him the packet to review. He agrees with the general assessor that it would be a lot more valid to have these numbers substantiated by a lease or income tax return. He requests to be given the packet to review. He also asked the Board to request from the claimant a copy of the lease for review. He thinks this is a fair request.
- End of hearing.

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**HEARING #196****109.72-1-9                      165 Grant Avenue                      - Commercial Property**2013 Assessment:                      \$172,800  
New Tentative Assessment:                      \$273,200

- Owner feels the property should be valued at \$195,000. The Board advised that there is supporting documentation. There is a private appraisal; a letter from the tenants advising that the lease expired 5 years ago and it's now on an oral month-to-month lease of \$1,350. Landlord pays \$1,930 for casualty and fire; a new roof was installed for \$8,500; documentation showing school taxes and land taxes. There may be enough to work with.
- Mr. Burns advised that he wanted everyone to realize that when a tenant's on a month-to-month lease, it's called "tenancy at will". The landlord can terminate that lease with one month's notice in New York State. The oral lease agreement may or may not be at market and the property should be appraised at market rent for valuation purposes. There's really not much teeth in that lease right now.
- Mr. Farrell advised that he would review the packet but he will say at the moment that a cursory look at Mr. Doan's appraisal shows it's very, very incomplete. There's no income approach to value; he provides three comparisons, two of which are located on Mutton Hill Road in the Town of Sennett which are poll barns and the third which is a pole barn/truck facility on Grant Avenue that's used to store limousines. The comparables are actually retail and there is no income approach to value. He will look at it but he can only give this appraisal little, if any, consideration. He will look at some of the other notes that came from the Contiguglia office. He asked permission to take the packet and the Board consented.
- End of hearing.

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**HEARING #197**

**109.79-1-17.1                      153 Grant Avenue                      - Commercial Property**

2013 Assessment:                      \$3,884,900  
New Tentative Assessment:                      \$3,877,700

- Owner feels that the property should be valued at \$387,770. The Board feels this number is a typo. Mr. Farrell advised it was \$3,877,700. Mr. Burns does not feel it's a typo and asked the Board to check the entire form. The Board advised that there is an asterisk on that number. It says "basis for a reduction. Subject property is a retail store which sells prescription drugs and other goods typically found in a department store and grocery store. National retail pharmacies often pay developers a substantial rental premium for business reasons to assemble small parcels of land, tear down existing buildings and build a store. In addition, investors pay a premium to acquire long-term leases from national retail pharmacy stores. Therefore, an assessment based on sales and leases of national retail stores is not reliable. The subject property is a retail store and should be assessed like other retail properties in the area".
- Mr. Burns advised that it's been proven many times over that there is a definite sub-market for these types of stores and these types of leases. These leases are bought and sold on the open market just as any other commodity is. Appraisals are done at 100% market value and what better evidence to appraise something at market value than (a) what they're selling for and (b) the national lease market for these drug stores. There's a definite market and there's *prima facie* evidence of the value of these types of properties.
- The Board advised that there was no Income and Expense Report provided and there's no lease provided.
- Mr. Farrell spoke to this matter and made the comment that this is an almost \$4 million property. They're asking for a reduction to \$387,770 when the land itself is worth \$838,000. He's in full agreement with our assessor. The school of thought is if you sell a piece of commercial property that's income producing, the value is in the lease. He expounded on this fact. He also noted that without an I&E report or a copy of a lease, it's impossible to refute his value and he also believes that there's actual reduction over last value. He explained this. Without proper data, there's no way his assessment can be refuted. He asked the Board to dismiss this complaint for lack of evidence.
- Mr. Burns concurred.
- End of hearing.

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**HEARING #198**

**109.79-1-20.1                      143 Grant Avenue                      - Commercial Property**

2013 Assessment:                      New Parcel This Year  
New Tentative Assessment:                      \$193,700

- Owner feels this property should be valued at \$87,000.
- There was some documentation provided. Owner's value was based on comparative sales.
- Mr. Burns advised they would have used the Grant Avenue Land Table. However, the appraiser gave him a 50% location adjustment because it sits in the back. There is a 12 foot right-of-way and he owns the house right next to the parcel.
- Mr. Farrell spoke to this and advised that the land analysis is average. He did an assessment based on comprehensive acreage analysis of property in the Grant Avenue area. In order to

make a proper assessment of the property, owner would need a full cost approach value. He explained why. He thought his assessment was fair and would stand by it and explained why.

- End of hearing

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## HEARING #199

**109.79-1-22.1                      121 Grant Avenue                      - Commercial Property**

2013 Assessment:                      \$135,800

New Tentative Assessment:                      \$185,000

- Owner feels the property should be valued at \$30,000 according to his averaging land sales.
- Mr. Burns advised that the parcel has Grant Avenue access. The appraiser lowered it 75% by only giving it 25% of the value of the Land Table. There was some discussion on this.
- Mr. Farrell spoke to this. He advised how he came to the value of the parcel. He spoke regarding the property's attributes. He advised that he stands by his value. He discounted the property to a high degree and it's consistent with the remainder of the Grant Avenue Land Table.
- Mr. Burns asked the Board to note that the Calamar Development is only going to have access from Standart Avenue and Caitlin Street. It does not have Grant Avenue access. It would be flawed to use the price per acre that Calamar used for this parcel. This parcel is zoned commercial whereas Calamar's zoning is residential. They had to get a variance to put that in there. He discussed this further. Mr. Farrell again noted that the complainant used averages which is unacceptable. In State taxation valuation standards they always work off a mean and a deviation of a mean and that's what the Land Table is based on. They never average.
- End of hearing.

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## HEARING #200

**109.79-1-44                      9-13 McGarr Street                      - Commercial Property**

2013 Assessment:                      \$52,500

New Tentative Assessment:                      \$70,000

- Owner feels the property should be valued at \$4,000. Owner averaged land sales to reach his value.
- Mr. Farrell again pointed out that New York State valuation standards do not allow them to use averaging. They have to set up an array using the median price and then look for deviation from the median price. This piece used to be part of a paper street called McGarr Street owned by the City of Auburn. During the development of the Calamar property a large portion of McGarr Street was disbanded and forfeited over to the Calamar Group. Mr. Farrell went on to provide background information regarding this parcel. He gave it a substantial discount of 75% due to the fact that it is semi-landlocked. It's connected to the Calamar Group in the rear and he believes it has value because it would make a larger parcel if it was connected in with the owner's Grant Avenue property. He further expounded on this.
- Mr. Burns added that it is in contrast to Calamar. It is in a commercial zone on Grant Avenue.
- End of hearing.

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**HEARING #201****115.52-1-63                    25 Dill Street - Commercial Property**

2013 Assessment:                    \$704,000  
New Tentative Assessment:       \$789,900

- Owner feels that the value of the property should be \$300,000.
- Board advised that there is no I&E in the packet and no supporting documents. There are some notes on the application but are a little cryptic.
- Mr. Farrell asked that this complaint be dismissed on grounds that it lacks evidence to refute his assessment. There is no Income and Expense report provide saying it is owner occupied. There should be a statement of expenses of the building so he can compare it to market rents. He would like to also note that the complainant has provided no evidence of sales to refute his assessment. There's no estimate of the cost to build nor depreciation. He believes the complaint is insufficient on all three grounds for appraisal of commercial property. He believes his assessment is valid and he stand by it at this point.
- End of hearing.

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**HEARING #202****115.60-1-54.1                    15 Court Street- Commercial Property**

2013 Assessment:                    \$55,000  
New Tentative Assessment:       \$91,500

- Owner feels the property should be valued at \$48,900. Documentation regarding a recent sale provided to the Board.
- Mr. Burns advised that yes, it was a sale and the building is at fair condition at the time of the sale. The appraiser was there after the sale and Mr. Burns asked Mr. Farrell to speak to this.
- Mr. Farrell advised that it had been cleaned up a little bit. One of the reasons he went with this valuation was because of the assemblage of buildings that belonged to Roberta Williams. He also took into consideration that there were three or four other sales of row buildings in that block. He thought this property was more valuable to Roberta Williams than anyone else. He advised that he would have to read the purchase agreement. He advised that he would like some time to review the packet.
- Mr. Burns also noted that this property has parking out back which is very valuable in that Court Street district. Parking is a premium. There was some discussion on the condition of the property.
- End of hearing.

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**HEARING #203****115.64-1-1.2                    70 Wright Circle- Commercial Property**

2013 Assessment:                    \$1,429,700  
New Tentative Assessment:       \$1,989,800

- Owner feels the property should be valued at \$1,450,000. Owner provided an appraisal of the property by John Bouck. There is no supporting Income and Expense report and no cost approach to value.
- Mr. Farrell spoke to this and asked the Board to dismiss this case on lack of evidence. Mr. Bouck's evaluation is highly insufficient, what he regards as "fluff". It's mostly descriptions, some boiler-plate. There's no cost approach; no income approach and no sales approaches to value. Mr. Bouck has signed himself as an appraiser. Mr. Farrell advised that he has researched this and Mr. Bouck is not a licensed appraiser in the State of New York. Mr. Farrell advised that he is a New York State Licensed Assistant Appraiser. He works under supervision of Mr. Burns who is a New York State Licensed General Appraiser. He believes that their qualifications and ability to value property in the City of Auburn should be given more credibility. A property of this value and complexity should definitely have all three approaches to value be considered. The owners should have known that a proper appraisal should have been done to refute Mr. Farrell's estimate.
- End of hearing.

## HEARING #204

115.81-1-8.1

### 314 Genesee Street- Commercial Property

2013 Assessment: \$3,101,800  
 New Tentative Assessment: \$3,715,200

- Owner feels that the property should be valued at \$371,520. The Board read the application for the record. Such property is a retail store which sells prescription drugs and other goods typically found in a drugstore or a grocery store. National retail pharmacies often pay developers substantial rental premiums for business reasons to assemble small parcels of land, tear down existing buildings and build a store. In addition, investors pay a premium to acquire long-term leases from national retail pharmacy stores. Therefore an assessment based on sales and leases of national retail stores is not reliable. Subject property is a retail store and should not be assessed like other retail properties in the area.
- Mr. Farrell spoke to this and advised that once again that this valuation is consistent with the other pharmacy's land value. He finds that the little narrative has little or no value describing the phenomena of pharmacy leases. His office is required to value a real property as to what is there on valuation date. When they valued that, there was a drug store there. If they looked at the lease, they would see that it's rather lucrative, they'd use the income approach to value and it's coming out with a large opinion of value. If there was a shoe store there on the day of valuation, they would have a lower valuation because it's valued on the income approach. He further discussed his reasoning for the assessment. He stands on this assessment. He also asked that this complaint be dismissed for lack of any type of substantiating evidence. There is no Income and Expense Report; there is no leases; no subleases. Again, he finds the argument that this is a simple retail establishment is irrelevant.
- Mr. Burns concurred and requests that the Board dismiss the case for the reasons that the appraiser outlined.
- End of hearing.

## HEARING #205

116.23-2-67

### 116 Grant Avenue- Commercial Property

2013 Assessment: \$235,700

New Tentative Assessment: \$403,300

- Owner feels that the property should be valued at \$275,000. Comparable sales from Syracuse were included in the packet. Owner compares his property to 142 Grant Avenue and 327 Grant Avenue.
- Mr. Burns advised that the 142 Grant Avenue sale is clearly marked as the RP5217 indicates is a sale between related companies. It should not have been used in a sales comparison analysis. It is not a good sale.
- Mr. Farrell spoke to this. He asked to Board to provide the packet to him as there are some sales he is not familiar with. Again, it's located within the Grant Avenue Land Table. He did develop his basis for service stations. He explained this. He thinks he has to take a better look at this and see if he can narrow it down a bit.
- End of hearing.

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## HEARING #206

### 116.39-1-11 75 North Street- Commercial Property

2013 Assessment: \$7,304,000  
New Tentative Assessment: \$6,930,000

- Owner feels that the property should be valued at \$6,100,000. An Income and Expense Report was provided.
- Mr. Burns noted that the original assessment was at \$17,000,000 and after reviewing the I&E they did bring it down to \$6,930,000.
- Mr. Farrell advised that he had to thank the Service Group and their representative Mr. Dolan. He has never had such a response to a request for data. He thinks they're very, very close in our appraisals of this property. He provided more background data on this issue. He believes that they were in agreement as far as the building and land value went. The furniture, fixtures and equipment is all subjective. Depreciation schedules can differ from year to year. He went on to expound on this. He thinks the difference was that he used a little bit lower cap rate and he explained why. He went on to explain how he garnered his values. He felt his assessment is a fair one.
- End of hearing.

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## HEARING #207

### 116.45-2-54.1 39 Genesee Street- Commercial Property

2013 Assessment: \$430,000  
New Tentative Assessment: \$464,700

- Owner feels that the property should be valued at \$375,000. Owner advised information was transmitted by e-mail. Both Mr. Burns and Mr. Farrell advised that they did not receive anything.
- Mr. Burns advised that he felt it was up to the complainant to get the information to the BAR, not through the appraiser or the Assessor's office via e-mail.
- Board advised that there was absolutely nothing in the packet. No I&E, no cost approach, just a note on the application that said P&L sent by e-mail. Board made a note of not receiving.
- Mr. Farrell advised that he had spoken with Mr. Catalano. He asked him for an Income and Expense report and he thought he understood what he was asking for. He said he was going to

get it over to Mr. Farrell quickly; he was going to e-mail it to him. He did not get any follow up on this.

- Mr. Burns advised that based on that testimony and based on the fact that there is no I&E Statement here and he was supposed to provide one, Mr. Burns recommended that this complaint be dismissed without evidence to properly defend his value versus the appraiser's value.
- End of hearing.

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## HEARING #208

### 116.53-1-45                      100 Genesee Street- Commercial Property

2013 Assessment:                      \$1,434,400  
New Tentative Assessment:        \$1,707,200

- Owner feels that the property should be valued at \$700,000. A letter was provided to the Board addressed to Mr. Burns.
- Mr. Burns advised that it seems that if they're in a dilemma of losing tenants; high vacancy rates. Mr. Burns maintained that this is an investment. He provided background information on the property. He also advised that over the years they have been very lenient, giving them "999s" due to vacancy for three years. His position is that it's an investment property and he drew an analogy from the stock market. He advised that they had been lenient and they should work on getting their property marketed properly.
- The Board advised that they were provided with additional numbers.
- Mr. Farrell asked to review the packet and see what the status of the property has been over the past three years and see if our approach to leniency was justified and he will also analyze the income approach to value; look up some comparable sales. He asked for time to do this.
- Mr. Burns added that he would recommend that a market vacancy be assigned to it. It seems to be an ongoing problem.
- Mr. Farrell advised that he would look at market vacancy in a central business district, market rents in a central business district compared to the actual rents collected on this property and he will look at absorption in this type of facility and see if he can do a proper analysis for the Board.
- End of hearing.

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## MAIL-IN LIST OF GRIEVANCES (RESIDENTIAL)

## HEARING #209

### 109.63-1-12                      318 McIntosh Drive- Residential Property

2013 Assessment:                      \$193,800  
New Tentative Assessment:        \$213,200

- Owner believes the property should be valued at \$193,800. Board read letter from owner who is writing to appeal the assessment of \$213,200. She purchased the property in November 2012 for \$145,000. They have replaced the original front door; two crank-out windows to more efficient windows; updated the original kitchen. They have not increased the square footage. She speaks about her neighbor's properties and uses a square foot analysis for comparison. She feels that the \$193,800 is more in line. There are comparables in the packet. The Board asked why she didn't compare to herself and Mr. Burns advised that it wasn't a good sale.

- Mr. Burns asked if he had placed the RP5217 in the packet. He was advised that he did and the Board agreed that it wasn't a good sale. Mr. Burns advised that one of the buyers was also the seller. He pointed out that this was on the RP5217. Therefore, it's not a good sale. Mr. Farrell assessed this property and used the sales in the neighborhood for the assessment.
- Mr. Farrell spoke and advised that he was sticking to his appraisal and without interior inspection and interior photos, there is no evidence to refute it. It's a good end of Town and his comparables are of similar houses.
- End of hearing.

## HEARING #210

### 109.70-2-40                      125 Palmer Street- Residential Property

2013 Assessment:                      \$105,100  
 New Tentative Assessment:        \$106,600

- Owner feels the property should be valued at \$92,000. It looked like to the Board that the owner was using the comparable assessment argument.
- Mr. Farrell advised that there is no supporting evidence from the owner to support his value of \$92,000. He reported that the comparables were right on the money. He stand by his assessment.
- End of hearing.

## HEARING #211

### 109.79-1-38                      126 Grant Avenue - Residential Property 128 Grant Avenue – Commercial Property

2013 Assessment:                      \$67,200 (126 Grant Avenue)  
 New Tentative Assessment:        \$71,100

2013 Assessment                      \$232,400 (128 Grant Avenue)  
 New Tentative Assessment: \$324,300

- Board advised that the values were added together and they could see no way to make a decision on this. They will take it into Executive Session and deal with it at that time.
- Mr. Farrell requested that the commercial property be completely dismissed due to the fact that there was no Income and Expense form file, nor was there any valid commercial appraisal filed on the commercial portion of that grievance.
- Mr. Burns advised that concerning the residential, there's no evidence to refute the residential value of the property as it stands alone. To simply add them together and try to decipher what's apportioned to what violates the appraisal principle of the fact that the sum of the parts does not necessarily equal the whole.
- The Board advised that there was a purchase offer sales contract in the packet with no initials and no dates on it.
- Mr. Burns offered that the property has not been transferred as there is no record of a transfer.
- Mr. Farrell advised that it's not signed, it doesn't indicate that there's a willing buyer or seller, it's just information on a page, undated and unsigned. It was decided that this is not a valid purchase offer.
- End of hearing.

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**HEARING #212****115.25-1-59                    201 Perrine Avenue- Residential Property**

2013 Assessment:                    \$57,800  
New Tentative Assessment:        \$67,200

- Owner feels that the property should be valued at \$61,000. There is an appraisal in the packet dated 11/12/2013.
- Mr. Farrell requested additional time to review the packet.
- End of hearing.

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**HEARING #213****115.33-1-26                    94 N. Division Street- Residential Property**

2013 Assessment:                    \$68,800  
New Tentative Assessment:        \$70,100

- Owner feels that the property should be valued at \$68,800. Owner provided two packs of photographs; one for the subject property and one of comparable properties on the website. Board asked Mr. Farrell if he would like time to review the packet and he advised that he would.
- End of hearing.

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**HEARING #214****115.42-1-39                    173 Van Anden Street- Residential Property**

2013 Assessment:                    \$79,200  
New Tentative Assessment:        \$90,000

- Owner believes property should be valued at \$80,000. Board advised there was no supporting documentation for this value. There is also no narrative in the form.
- Mr. Farrell spoke to this and advised that the neighborhood comparables supports the assessment. He advised that he will stick to his assessment.
- End of hearing.

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**HEARING #215****115.43-2-19                    109 Van Anden Street- Residential Property**

2013 Assessment:                    \$69,800  
New Tentative Assessment:        \$71,600

- Owner feels the property should be valued at \$

- Board advised that the owner has the incorrect Tax Map number. The other issue is that he didn't put down a number for owner's estimate of market value. He did use some comparables properties. He provided pictures of some damage to the foundation.
  - Mr. Burns moved that the Board consider dismissing the hearing for lack of owner's estimate of value. How do we know what the owner is grieving?
  - Board advised that they would take it into consideration.
  - End of hearing.
- 

## HEARING #216

### 115.65-2-27                      61 Columbus Street- Residential Property

2013 Assessment:                      \$61,700  
New Tentative Assessment:        \$68,600

- Owner feels that the property should be valued at \$64,946.74. Owner included a closing statement dated July 8, 2013 in the packet which shows the balance owed seller to be \$64,946.74.
  - Mr. Burns advised that this property is a sale between relatives, as the condition code indicates. Therefore, the sale has very little weight, if any in determining market value per New York State Law.
  - Mr. Farrell advised that since the 2010 revaluation he has visited this property a couple of times. There has been repairs done which has brought the value up. He described the improvements and advised this is what attributed to the increased value. He advised that he stood by his assessment and there is no data to refute his assessment.
  - End of hearing.
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## HEARING #217

### 115.66-1-22                      15-17 Baker Avenue- Residential Property

2013 Assessment:                      \$77,900  
New Tentative Assessment:        \$90,750

- Owner feels the property should be valued at \$76,000. Owner provided one page of an appraisal dated October, 2013 which shows the value to be \$76,000.
  - Mr. Farrell spoke regarding Mr. Doan's appraisal, he will make a note that Mr. Doan made one reference to a #30 Baker Avenue and that adjusted out to a comparable sale price of \$81,800 so we know it's well above the \$76,000. He brought in a sale from Wood Street and a sale from Arch Street. Baker Avenue has some very beautiful homes. Mr. Farrell asked to review this packet. However, he did point out that none of the comparables are duplexes.
  - End of hearing.
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## HEARING #218

### 115.68-2-71                      41-43 Chedell Place- Residential Property

2013 Assessment:                      \$111,400  
New Tentative Assessment:        \$108,000

- Owner feels that the property should be valued at \$96,000. Owner provided a letter in which she used square footage as comparables; she pointed out the differences between her and the surrounding properties.
- Mr. Burns directed the Board to please take a look at the house. It is probably one of the finest houses on the street. The Board questioned why anyone would put a big house on a postage-stamp lot. The Board inquired as to when functional obsolescence started creeping in.
- Mr. Burns advised that it looked like it may have been originally built as a two-family house. The owner takes excellent care of the property. Her argument is why should her value be high because she takes good care of her house? Mr. Burns advised that he has appraised the house at least five or six times and it always comes out high because it's in good condition.
- Mr. Farrell provided some background information regarding his appraisal. There was an informal grievance. He adjusted it down the best he could. He thought it was a bit unfair because he was reducing things that shouldn't be reduced. The appraisal is below what it was before. Mrs. Hunter told him that if it wasn't under \$100,000, it would not be acceptable. He feels comfortable with his assessment as it's a very, very nice house. It's exceptional. Mr. Burns pointed out that it has been at \$111,400 since 2010. This new appraisal is a 3% reduction when most people in the City went up.
- End of hearing.

## HEARING #219

### 115.75-1-41                      142 Park Place- Residential Property

2013 Assessment:                      \$41,600  
 New Tentative Assessment:        \$58,300

- Owner feels the property should be valued at \$47,000. Owner provided an appraisal dated March 26, 2014.
- Mr. Farrell advised that this is a good appraisal and he asked for time to review it.
- End of hearing.

## HEARING #220

### 115.84-1-31                      64 Fitch Avenue- Residential Property

2013 Assessment:                      \$66,000  
 New Tentative Assessment:        \$71,400

- Owner feels that the property should be valued at \$60,000. Owner provided comparables sales and he used square foot average of sales City-wide to determine value.
- Mr. Farrell again reminded the Board that they do not average sales. The State of New York asked them to do everything by median sale price. Mr. Farrell described how this was done. He would dismiss any wide-net approach as this would pick up a lot of sales that do not apply. He would rather the owner stay within his own neighborhood, it would have been more helpful. Mr. Farrell did not find that owner's analysis refuted his assessment and he feels that improvements have been made and the assessment is fair.
- Mr. Burns added that the appraisal process dictates that adjustments have to be made between the sales. Mr. Farrell has done this according to law.
- End of hearing.

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**HEARING #221****115.84-1-34                    70 Fitch Avenue- Residential Property**

2013 Assessment:                    \$57,800  
New Tentative Assessment:        \$63,400

- Owner feels that the property should be valued at \$3,000. There is no supporting documentation for this value.
- Mr. Farrell advised that Mrs. Shine has been making a mockery of the Board and without sufficient data, there is nothing to refute his assessment. He feels that the assessment is more than fair. He asked that this grievance be dismissed.
- End of hearing.

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**HEARING #222****116.21-1-83                    141 Curtis Place- Residential Property**

2013 Assessment:                    \$100,700  
New Tentative Assessment:        \$106,800

- Owner feels that the property should be valued at \$80,000. Owner provided no supporting documentation other than a few notes scattered on the application. Mr. Chairman read those notes to the Board. Owner refers to the enclosure of a listing which is not enclosed. Apparently property has been listed since July of 2013 to present through Post Reality. It started at \$109,000; went down to \$99,000; in November of 2013 it went down to \$93,000. The house is still on the market but there is no supporting documentation to that fact.
- Mr. Farrell advised that he was going to stick to his appraisal and advised the Board of why. Without supporting evidence from the owner, there is nothing to refute his assessment.
- End of hearing.

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**HEARING #223****116.22-2-2                    38 Lansing Street- Residential Property**

2013 Assessment:                    \$52,600  
New Tentative Assessment:        \$66,500

- Owner feels that the property should be valued at \$50,000. Board advised that there is no documentation; there are no notes on the application and nothing to advise why owner feels that way.
- Mr. Farrell advised that he used all comparable sales in that neighborhood. The upper end of Seymour Street really isn't the best neighborhood but the values are up there. He feels this assessment is more than fair for that neighborhood. He will stand by his assessment.
- End of hearing.

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**HEARING #224****116.29-1-9                    106 Curtis Place- Residential Property**

2013 Assessment:                    \$70,200  
New Tentative Assessment:       \$88,600

- Owner feels that the property should be valued at \$65,000. Owner references a purchase price of \$65,000 in 2010. She comps herself. She uses sales data and adjusted time sales.
- Mr. Burns advised that she provided a copy of his sales file.
- Mr. Farrell advised that he is willing to review this packet; review the comparables. Mr. Burns thought perhaps it might be a condition issue. An appraiser appears to have changed the effective age. The sale effective age was 1940 and as the appraiser inspected the property he increased the effective age to 1970. Mr. Farrell advised that he will check it out and provide his information to the Board. Mr. Burns asked that it be noted that it has a shared driveway as well.
- End of hearing.

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**HEARING #225****116.29-1-32                    17 N. Park Avenue- Residential Property**

2013 Assessment:                    \$79,900  
New Tentative Assessment:       \$103,800

- Owner feels that the property should be valued at \$79,000. Owner provided a letter to the Board and advised that the property had been listed since December 2013. The original listing price was \$89,900. The home is in need of updating; kitchen and bath are dated. Walls are lath and plaster. Wiring is old fuses and needs replacing. There has been two price reductions but no purchase offer since listed. Current asking price is \$79,000. Owner feels the current assessed value is too high for the condition of the home. There was a Power of Attorney included in the packet. There is no listing agreement. There were pictures of the home provided.
- Mr. Farrell advised that he is familiar with Mrs. Wall. He agrees that the house is most probably very dated. He is willing to look at the kitchen and bath quality. She is going to suffer from the high sales in North Park.
- Mr. Burns added that he is also very familiar with the 12 North Park sale as he went through the house and that house also was dated on the inside but just painting it and doing the hardwood floors allowed the house to be sold for \$120,000. This small amount of work made it very attractive.
- End of hearing.

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**HEARING #226****116.32-2-17.1                    79 Capitol Street- Residential Property**

2013 Assessment:                    \$86,000  
New Tentative Assessment:       \$100,900

- Owner feels that the property should be valued at \$91,700. Owner provided a comparative market analysis. The comparables were not sales properties. It is just a realtor analysis.

- Mr. Burns advised that this property sold in 2011 for \$105,000 so it comped to itself. No improvements were done since the sale. It's in normal condition and stayed normal. Mr. Burns described the comparable sales and advised that the comps support the assessment. The assessment is right in line with the adjusted sale price of all the comps. Mr. Burns stands by his appraisal as evidence of value for this property.
  - Board advised that there is no mention in the application that this is a recent sale.
  - End of hearing.
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## HEARING #227

### 116.54-2-2                      44-46 Osborne Street- Residential Property

2013 Assessment:                      \$45,999  
New Tentative Assessment:        \$63,000

- Owner feels that the property should be valued at \$45,999. Owner provided a letter to the Board explaining his reasoning for his estimated value being \$45,999. However, there really was no solid information supporting this value. He did outline the improvements that have been made since 2012.
  - Mr. Burns provided some background information on the property regarding the sale and the partial assessment.
  - The Board advised that it is generating income and this was the whole issue of the "999" was to give him time to get it up and rolling.
  - Mr. Burns advised the Board that he stood by his assessment and that it was a fair one for the neighborhood.
  - End of hearing.
- 

## HEARING #228

### 116.57-1-87                      106 Frances Street- Residential Property

2013 Assessment:                      \$147,700  
New Tentative Assessment:        \$145,800

- Owner feels that the property should be valued at \$125,000. Owner provided a letter to the Board explaining his reasoning for his value. He advised that he bought the property in 2008 for \$150,000. At the time, it was assessed for \$119,000. Property values in Auburn have decreased significantly since the purchase. The property has not been updated since 1958 and still has the original kitchen, original small bathroom and single-pane windows. The siding is clapboard and the furnace is original. He spoke of comparable assessments in his neighborhoods.
- Mr. Burns advised that time adjustments would have taken care of the sales. He spoke of the negative time period but that would have been captured in the last reval. Part was in this reval but that was captured as well. The new assessment is under what he paid for the property. He explained the comps and the adjustments. Because it's a 2-bedroom house, it's difficult to find comps for a 2-bedroom, 1,500 ft. ranch. He felt he picked the best comps he could find and he holds to his value.
- End of hearing.

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**HEARING #229****116.61-1-67                    9 Elizabeth Street- Residential Property**

2013 Assessment:                    \$59,999  
New Tentative Assessment:       \$136,600

- Owner feels that the property should be valued at \$120,000. There was no supporting documentation provided by the owner. In the application, the owner advised that the building had recently been remodeled and cost \$93,392.75. Construction started in 2010 and was completed in 8/28/2013. There is an admission of added value. The property is income-producing but provided no expenses. The Board is unclear why the owner feels the property should be valued at \$120,000.
- Mr. Burns advised that he met with the owners right after the reveal at an informal meeting. He did bring them down from \$144,200 to \$136,000. It's a two-family home on Elizabeth Street. There has been a well-done restoration. He advised of his comparisons and the sales figures. He did give them an exemption after he lowered it to \$136,600; he gave them an historic property exemption of \$8,000. They elected to take the exemption. He feels his assessment is a fair value supported by the sales in the neighborhood.
- End of hearing.

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**HEARING #230****116.62-1-15                    31-33 Steel Street- Residential Property**

2013 Assessment:                    \$76,000  
New Tentative Assessment:       \$78,900

- Owner feels that the property should be valued at \$60,000. No documentation to support this value was provided by the owner. There is no income and expense information provided. There is a note on the application advising that every house on this end of Steel Street is in need of repair and had low-income occupants. This house would not sell for \$76,000.
- Mr. Burns explained the comparables to support his assessment. He stands by his appraisal and there is no evidence from the owner to refute this.
- End of hearing.

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**HEARING #231****116.69-1-7                    77 South Street- Residential Property**

2013 Assessment:                    \$215,500  
New Tentative Assessment:       \$202,900

- Owner feels that the property should be valued at \$159,900. Owner provided a letter to the Board advising of the age of the property. The property structure is not in "normal" condition. The owner believes that the overall condition should be "fair" reflecting the condition of the structure. The owner provided photographs which indicates internal and external deficiencies.

- Mr. Burns advised that there was an informal and it was reduced from \$226,000 to \$202,900. Mr. Burns advised that he would like to take some time to review the packet and report back to the Board.
  - End of hearing.
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#### **HEARING #232**

##### **116.79-1-27                    6 Mattie Place- Residential Property**

2013 Assessment:                    \$56,500  
New Tentative Assessment:        \$59,100

- Owner feels that the property should be valued at \$52,000. Owner provided pictures of the property and advised there was a very outdated kitchen and laundry area. She did provide some information on the property.
  - Mr. Burns viewed the letter and the pictures and advised that he knew this about the property when he was there. It looks good from the outside and he spoke regarding the comps and the sale values. He feels his assessment is a fair one.
  - End of hearing.
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#### **HEARING #233**

##### **116.79-1-51                    14 Vandebosch Avenue- Residential Property**

2013 Assessment:                    \$85,500  
New Tentative Assessment:        \$99,700

- Owner feels that the property should be valued at \$85,000. Owner provided a letter and comparables. Board was not sure if square footage was used or not.
  - Mr. Burns requested time to review this packet as there is a lot of material provided and in light of the fact that a great deal of effort went into the communication, it deserves a little bit of review.
  - End of hearing.
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#### **HEARING #234**

##### **116.79-2-34                    4 Densmore Avenue- Residential Property**

2013 Assessment:                    \$105,300  
New Tentative Assessment:        \$111,900

- Owner feels that the property should be valued at \$100,000. There was no explanation for the value provided by the owner.
- Mr. Burns stands by his appraisal and there is no evidence to refute his assessment.
- End of hearing.

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**HEARING #235****122.25-1-8                    15 Lexington Avenue- Residential Property**

2013 Assessment:                    \$68,900  
New Tentative Assessment:       \$74,900

- Owner feels that the property should be valued at \$65,000. Owner provided an appraisal dated July, 2012 by Greg Doan and he valued the property at \$60,000. There was also a cost approach at \$84,644.
- Mr. Burns advised of the comps he had chosen and he feels that his work stands for itself.
- The Board advised that Mr. Burns had five comps that were “fresher” than Mr. Doans.
- Mr. Burns advised that there were very few comps in this area and he had to go outside of the area but still close.
- End of hearing.

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**HEARING #236****122.42-1-24                    Lorraine Avenue- Residential Property (Vacant Land)**

2013 Assessment:                    \$6,300  
New Tentative Assessment:       \$12,600

- Owner feels that the property should be valued at \$6,300. Chairman inquired if this vacant lot is a legal residential lot.
- Mr. Burns advised that it is 120 x 167. He gave it a 50% discount due to location. Normally a lot like this would be around \$23,000, according to the Land Table. It is a newly-paved street. The surrounding lots do not meet minimum lot size requirements.
- End of hearing.

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**HEARING #237****123.23-1-57.2                    95 Lake Avenue- Residential Property (Vacant Land)**

2013 Assessment:                    \$15,600  
New Tentative Assessment:       \$20,400

- Owner feels that the property should be valued at \$15,600.
- Mr. Burns advised that he has seen the packet.
- The Board advised that the owner feels that a 31% increase in the assessed value is excessive. The lot is 90x250; it is heavily treed. It is also bisected by a sewer easement granted to the City of Auburn. The easement affects the placement of a residence to some degree and prevents any development in the rear portion of the lot. Owner gave some background information regarding the purchase. He does reference a vacant lot at 95-97 Throop Avenue which sold for a loss of \$5,000. There was also a letter included from an engineering firm which provided further information on the lot regarding utility easements and the cost of filling the parcel.
- Mr. Burns advised that he is familiar with the lot and it does have some issues. He went on to outline some of the deficiencies. This parcel was valued by the Land Tables as are all others. Owner bought the parcel for \$20,000. Mr. Burns recommended that the Board reduce the parcel

to \$15,600 because he believes that when he bought it these issues may not have been evident to him. He does have a valid complaint.

- End of hearing.
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#### **HEARING #238**

##### **123.39-1-13                    3 Hobart Avenue- Residential Property**

2013 Assessment:                    \$99,200  
New Tentative Assessment:       \$115,300

- Owner feels that the property should be valued at \$91,000. Owner provided an appraisal by Greg Doan dated March 11, 2014.
  - Mr. Burns advised that the main issue that he would have with the Doan appraisal is that two of the comps are very large and he went on to explain this. Mr. Burns discussed the comps that he chose. He advised that he would let the Board make the decision on this property. He doesn't see anything wrong with the house, it appears to be in normal condition.
  - End of hearing.
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#### **HEARING #239**

##### **116.33-2-18                    203 N. Marvine Avenue- Residential Property**

- Mr. Burns advised that the purpose of the grievance is that the exemption is denied due to over income limit. The exemption was denied because the income was not turned in on time. The exemption was turned in on time but the supporting documentation was not. They do deserve status standing at the Board of Assessment Review. The Board does have the power to grant them the low income senior exemption. They have submitted their income.
  - The Board advised that the application is complete and they will review it in Executive Session.
  - End of hearing.
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#### **HEARING #240**

##### **116.40-1-2                    46 Cayuga Street- Residential Property**

- Mr. Burns advised that this is a senior exemption situation and while the exemption was in on time, the income verification was not in during the required time frame so the exemption was denied. They have applied to the Board to reconsider this.
- The Board advised that the application is complete with income verification and the Board will consider this in Executive Session.
- End of hearing.

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**HEARING #241****123.45-1-4                      205 South Street- Commercial Property**

- Mr. Burns advised that this is a commercial not-for-profit property owned by the Harriet Tubman Foundation. The issue is that the non-profit exemption was denied due to this being a commercial property (the old Tic Toc Inn) sitting vacant. According to State Law the not-for-profit has to have a plan to move the vacant building or vacant lands forward into not-for-profit use. We asked for the plan from Reverend Carter.
- Board advised that that a general business plan was provided, and a time-table.
- Mr. Burns advised that normally, they would have a plan as to what they were going to do with vacant building. You have to be using the property for the not-for profit purpose in order to get the exemption.
- The Board advised that nothing was provided.
- Mr. Burns advised that the decision then rested with the Board if they want to grant the exemption. The exemption was in on time but he did not provide a plan.
- Board advised no supporting documentation. Mr. Burns advised that he has a copy of a letter sent to them requesting that information.
- End of hearing.

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**HEARING #242****123.37-18                      199-203 South Street- Commercial Property (Vacant Land)**

- Mr. Burns advised that again the not-for-profit exemption was in on time, however, the City Assessor's Office requested a plan and time-table to develop this vacant lot. According to State Law for not-for-profit exemptions a vacant lot cannot just sit without use; it has to have a plan in order to be eligible for the not-for-profit exemption.
- The Board advised they reviewed everything in the packet. They have the application but there are no supporting documents and no plan. The Board asked Mr. Burns if the applicant clearly understood that all they needed was a business plan. Mr. Burns answered in the affirmative.
- End of hearing.