

CONTRIBUTING WRITER | By Kevin E. Staudt

To grieve or not to grieve: tax certiorari filings can be successful with the right approach

Each year as cities, towns and villages prepare to publish their tentative assessment rolls, commercial, industrial and multifamily property owners weigh whether or not to file tax grievances with their municipality's board of assessment review. There is little reason for a property owner not to investigate grieving their taxes since the investment is low and the probability of returns is reasonably high. Reductions between 10 percent and 20 percent of a property owner's assessment are fairly common. In certain extraordinary cases, far greater reductions may be warranted. However, given the complex factors, the multiple dates for filing and new laws which may affect property values and grievance procedures, I would give this advice to anyone who is considering filing: start early and get expert help.

If you want to find out if your property is overassessed, it is worthwhile to contact an attorney to review your assessment information, financials, appraisals (if available) and the specific facts of your case. Using an experienced tax certiorari attorney is the best way to ensure that your application will be heard by the municipal board of assessment review and, if necessary, the state courts. The filing dates and procedural requirements surrounding tax assessment challenges are confusing and often strictly enforced. Because tax

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certiorari attorneys normally work on a contingent basis, it is unlikely that an attorney will waste your time on a challenge unless there is a real chance of recovery. To make sure your case gets the attention it deserves, it is best not to wait until the eve of the filing deadline to contact an attorney.

Unless there is a very clear-cut case of overassessment, grievances filed with the board of assessment review involving income-producing property are not

often successful at the local level. If the board of assessment review does not grant a reduction, then the property owner must file a petition with the State Supreme Court in Westchester County. This is another reason to consult an attorney at the outset whether you are a homeowner or owner of cooperative buildings, apartment buildings, condominiums, retail buildings, office buildings, industrial buildings, golf courses, recreational clubs or other types of commercial property.

A successful challenge to a property owner's real estate tax assessment requires zealous advocacy, a knowledge of the local real estate market and the litigation experience necessary to avoid the procedural pitfalls that may affect a potentially lucrative tax proceeding. It can take several years for some cases to make their way through the system and usually the outcomes are negotiated, which is why having a competent attorney is all the more important.

Despite what may seem like a protracted struggle, grieving your taxes can be worthwhile, the costs are manageable and usually worth the time and trouble in the end.

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