

State of New York
County of Fulton
Town of Caroga

Town of Caroga Board of Assessment Review Grievance Day, Wednesday May 31, 2023, 4:00 - 8:00 PM. The meeting was held at the municipal building located at 1840 State Highway #10 with the following persons in attendance by roll call.

Present:

John Livingston
Paul Dunleavy
Karen Wheeler
Burt Wilson

John Livingston called the meeting to order at 4:03.

John Livingston asked for volunteers for chairman. None volunteering, John Livingston remains chairman.

Laura Nealon appointed secretary without objection

Adjournment date set for June 8th at 4:00 pm

Fall correction date (if needed) set for August 3rd at 4:00 pm

December date for corrections (if needed) December 6th at 4:00 pm.

Others present: Sole Assessor Leigh Anne Loucks

The BAR adjourned Mike Kaminski until June 8th. Assessor Loucks stated that she had only just received the paperwork and needed the 3 days provided to review the paperwork. Mr. Kaminski was adjourned until June 8th at 4 pm.

There was only one resident present at the meeting for his RP-524 application.

Dave Falvo

Northern Pine Cove LLC, SBL# 68.5-2-2

The land is tentatively assessed at \$63,680 with a total tentative assessment of \$123,680. The property owner estimates that his property is worth \$72,000 at full market value. He purchased his property in May 2021 for 22,000. He claims excessive assessment and wants it reduced to \$33,000.

Mr. Falvo provided a map of the wetlands. He owns approximately 40 acres - 20 acres being wetland. He went through the process with the APA to determine where the wetlands were; the APA flagged the wetlands. The land that is near London Bridge Road and Fulton Rd is what he is allowed to build on. He was told that his pole barn, a 1500 sq ft house and well and septic is all that he's allowed to build on his property.

Chairman Livingston asked if he was allowed to put docks on his wetland. He can put a dock on the back of his property - although it's very shallow water and not suitable for a boat.

Mr. Falvo provided other maps of his property and other comparables for the Board to consider. He states that he was trying to determine the value of his property. Currently the Assessor has his property valued at \$353,000 for full market value and the land assessed at \$63,680. The assessment per acre is almost \$1600 per acre. He provided documentation to demonstrate that his assessment is significantly higher than the comparables presented.

Chairman Livingston asked if the APA and DEC were physically present on his property. Mr. Falvo indicated that DEC did patrols in a boat. The DEC stated that they were not the proper organization and that the assessor needed the paperwork from the APA.

Mr. Falvo provided an email from May of 2021 when he purchased the property. This email exchange with the assessor indicates that she agreed that the assessment from 2021 was too high and subsequently lowered the assessment. The email from Assessor Loucks also indicates that if Mr. Falvo could demonstrate that the wetlands were restricted she would re-visit the assessment and lower it further. He did not pursue this since the assessment was close to what he believed it should be. The land was assessed at \$13,500 in 2021 and 2022. The assessed value has now increased to \$63,000 for the land.

Chairman Livingston asked how much land was cleared - approximately $\frac{3}{4}$ of an acre. Chairman Livingston also clarified whether the APA marked the wetlands. Mr. Falvo indicated that they gave him a map of the wetlands and put blue ribbons where he could build and approved the site. It was sent to Code Enforcement as to where the house and the septic could be located.

Mr. Falvo said that at one point last year, as a result of a Facebook post, his building was classified commercial. He contends that he was still overassessed in comparison to other commercial storage buildings. He provided comparisons to show that other similar buildings are assessed at between \$6-\$10 per square foot, he is assessed at over \$22 per square foot. Mr. Falvo claims that his neighbor is building a garage that has more square footage than his and that he hasn't been re-assessed. His neighbor's permit is still open and so is Mr. Falvo's. Chairman Livingston asked if the building was re-zoned to commercial. It was not. Mr. Falvo submitted a FOIL request and received some of the requested information but not all. He asserts that the paperwork that was provided by Assessor Loucks was incomplete.

Mr. Falvo finished his presentation and the board did not have any questions for him. Mr. Falvo was going to leave and Assessor Loucks asked him to stay so she could be allowed to speak and she was informed that she was only allowed to answer questions that are posed to her from the Board.

Burt Wilson asked her how she came up with the assessment for Mr. Falvo's property. Assessor Loucks indicated that she used sales. She said that she was looking for property specific information regarding the restrictions on the wetlands from the DEC. Although she did have the two maps, there are certain things that are allowed on wetlands and she wanted to know about the specific restrictions of his property. She said that she did receive the booklet from the APA and that she went by the permit that was issued. Assessor Loucks was given a

certificate of compliance dated 7/25/22 for his structure and his permit was closed out on July 25, 2022.

Burt Wilson asked how Assessor Loucks came up with her numbers. She said that for the land she compared sales. But for the building there wasn't a lot of comparisons so she looked at other ones that were built recently and used cost sheets.

There was some discussion as to whether or not Assessor Loucks was entitled to explain her assessment. It was clarified that she was not allowed to speak to the BAR in private, Mr. Falvo needs to be present. Paul Dunleavy stated that according to the training he just received, Assessor Loucks is allowed to present her argument. Chairman Livingston remembers being told that MaryBeth from Real Property said that the Assessor is not allowed to speak unless asked a question.

Assessor Loucks asked for it to be put on the record that she was not given the opportunity to speak. Chairman Livingston informed her that she spoke and Assessor Loucks stated that she only answered Burt Wilson's questions and will contact the Town Attorney.

Chairman Livingston brought the meeting into executive session at 6:14. The meeting was brought out of executive session at 8:30 pm

Applicant 1: Dave Falvo. Asked for the assessment to be reduced to \$33,000. The tentative assessment is currently at \$123,680. The Board reduced the assessment on the land to \$27,228 and the building assessment to \$38,014 for a total assessment of \$65,242. The total market value is \$60,000 for the land and \$83,000 for the building for a total of \$143,000. This is a reduction of the assessment by \$58,438.

The following RP-524 applicants were not present at the meeting.

Carol and Karl Mgmt LLC,
1080 St Hwy 10, Caroga Lake,
SBL 38.-1-28

Land is assessed at \$33,600 with a total market value being \$215,769 tentatively. The property owner would like the assessment changed to \$185K. The purchase price in 2021 was \$252K and they have since sold one acre. They claim that the percentage is too high and would like it reduced to \$93,000. The BAR made no change since it was decided that there was insufficient documentation submitted with the application.

Elaine Fitzpatrick
3093 St Hwy 29A
SBL 83.15-2-12

Land is assessed at \$7K and the total assessment is \$51,780. The property owner estimates the total market value to be \$100K and would like the assessment reduced to \$45,8K. The BAR did not have enough supporting documentation - no change in the tentative assessment.

Susan E. Morgan, John M Rohner,
229 W. Stoner Lake Rd
SBL 24..5-1-1

The total assessment for the parcel is tentatively \$88,190. The owners estimate that the full market value of the property is \$194,336 and is tentatively assessed at \$88,190. They want the assessment reduced to \$59,540. The BAR did not have enough supporting documentation so there was no change made.

Laureen Gaffney, Michael Gaffney
231 Garlock Rd,
SBL 83.10-4-49

The land is assessed at \$40,400 with a total assessment of \$110,760. The property owner estimates the property to be valued at \$50,000. The property was purchased in 9/2022 for \$275K and they believe that the assessed value should be reduced to \$22,900. The BAR reduced the tentative assessment from \$110,760 to \$96,180.

Betsy Sammons,
111 Dolgeville Point,
SBL 52.17-1-13,

The land is assessed at \$85,200, and the total assessment is \$163,100 tentatively. The owner estimates the value to be \$94,096. The property was purchased June 2022 at auction for \$261K. She claims excessive assessment. The BAR reduced the tentative assessment from \$163,100 to \$103,050 based on current conditions and market value.

Note: Mr. Kaminski received a stipulation from the assessor before the adjournment date.

Submitted by Laura Nealon, BAR secretary
6/13/2023