

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF ORANGE

In the Matter of the Application of

INDEX NO.

THE TUXEDO CLUB, INC.

ASSESSMENT YEAR: 2022
NOTICE OF APPLICATION
FOR REVIEW OF TAX
ASSESSMENTS

Petitioner(s)

-against-

THE VILLAGE OF TUXEDO PARK ,
A MUNICIPAL CORPORATION,
ITS ASSESSOR AND BOARD OF ASSESSMENT REVIEW,

Respondents,

For a Review under Article 7 of the RPTL.

PLEASE TAKE NOTICE, that upon the annexed Petition, duly verified April 11, 2022, an application will be made by the attorney set forth below at a Special Term of the Supreme Court of the State of New York, on June 13, 2022, at 9:30 o'clock in the forenoon thereof or as soon as counsel can be heard, for a review under Article 7 of the Real Property Tax Law of the State of New York of the tax assessment(s) of certain real property(s) of the Petitioners situated in the above captioned Municipal Corporation located in the County of Orange, State of New York, appearing upon its assessment rolls, and being the real property more particularly described in the annexed Petition, to the end that all proceedings, decisions and actions in the matter of the said assessment(s) and assessment rolls of said property(s) may be reviewed, reduced, corrected, modified, vacated, be adjudged illegal, null and void on the merits by such Court as alleged in the said Petition and for such further and other relief as will be applied for and as may be just and proper in the premises.

Dated: Bronxville, New York
 April 11, 2022

Griffin, Coogan, Sulzer & Horgan, P.C.
Attorneys for Petitioner(s)
51 Pondfield Road
Bronxville, New York 10708
(914) 961-1300

TO: RESPONDENTS

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF ORANGE

In the Matter of the Application of

THE TUXEDO CLUB, INC.

PETITION FOR REVIEW
OF TAX ASSESSMENTS

ASSESSMENT YEAR: 2022

Petitioner(s)

-against-

THE VILLAGE OF TUXEDO PARK ,
A MUNICIPAL CORPORATION,
ITS ASSESSOR AND BOARD OF ASSESSMENT REVIEW,

Respondents,

For a Review under Article 7 of the RPTL.

TO THE SUPREME COURT OF THE STATE OF NEW YORK:

The petitioner above-named respectfully shows:

FIRST: That at all times hereinafter mentioned Petitioner was and is the individual or domestic corporate owner or lessee obligated to pay taxes on certain property located within the tax district of the Respondent Municipal Corporation set out, described and designated herein on Schedule A.

SECOND: That the Assessor or Board of Assessors of the Respondent Municipal Corporation, ascertained all the real property located therein and the names of the owners thereof; and on or before the time prescribed by law assessed all real property situated therein not exempt by law from taxation; and made, prepared and completed the tentative 2022 assessment rolls of said Municipal Corporation and deposited them in his/her or their office for examination. That the actual assessment and/or transition assessment is excessive because of a failure to comply with the provisions of Real Property Tax Law ("RPTL"), section 1904.

If the assessing jurisdiction is a special assessing unit as defined by the RPTL, the actual assessment and/or transition assessment is excessive because of failure to comply with the methods of computation and limitations on increases in assessed value set forth in RPTL section 1805.

THIRD: That the assessment and descriptions on said assessment rolls for each Petitioner's real property as the same appeared thereon were as listed herein on Schedule A.

FOURTH: That each Petitioner or its authorized agents or attorneys examined said assessments and descriptions and within the time allowed therefor, said Petitioner(s), their authorized agents or attorneys having knowledge of the facts, protested and complained of said assessments and made application to have them corrected and reduced to their correct assessed

values upon the grounds that they were unequal, excessive and unlawful and Petitioner(s), their authorized agents or attorneys, filed with the Board of Assessors or Assessor, of the Respondent Municipal Corporation a complaint or statement under oath, specifying the respects in which the assessments complained of were incorrect and objecting and protesting against the same and requesting that said assessments be reduced to the correct valuations listed on Schedule A. That the said complaint or statement under oath was made and filed in compliance with the Real Property Tax Law of the State of New York and with such provisions of Charter, Local Law and Ordinances of the Respondent Municipal Corporation as may apply and as may be valid.

FIFTH: That the said Board of Review and Assessor or Board of Assessors denied each of Petitioner's applications to reduce the assessed values of its property to said requested correct assessed values. That the Assessor and Board of Assessors and/or Board of Assessment Review, on or before the time prescribed by law, made and completed the final assessment rolls of its taxing unit. That the Board of Assessors or Assessor verified said rolls and duly made and subscribed his or their oaths thereto pursuant to Section 514 or 1406 of the Real Property Tax Law of the State of New York substantially as follows: I (We), the undersigned, do (severally) depose and swear that, to the best of my (our) knowledge and belief, I (we) have set forth in the foregoing assessment rolls all the real property situated in the assessing unit in which I am (we are) assessor(s), and with the exception of changes made by a board of review and special franchises assessed by the state board, I (we) have estimated the value of such real property at the sums which I (we) have determined to be in accordance with section three hundred five of the real property tax law, That the Assessor or the Board of Assessors thereafter filed said assessment rolls or certified copies thereof and delivered same to their Clerk. That the assessments and descriptions on the final assessment rolls of each Petitioner's real property is listed herein on Schedule A.

SIXTH: That the final assessments of Petitioner's real property are erroneous by reason of unequal assessment, excessive assessment and unlawful assessment. That the said real property is actually of an assessable value not exceeding those values listed as Requested Correct Valuation(s) on Schedule A; and that the extent of such over-assessments are listed herein on Schedule A.

SEVENTH: That the assessments of Petitioner's real property are unequal in that they have been made at a higher proportionate value than the assessments of other real property on the same rolls by the same offices, That while the real property of each of the Petitioners is assessed at more than its full value, other properties situated in this taxing unit and assessed upon its assessment rolls are assessed at a much lower percentage of their full value, That such inequality exists not only in specific instances but generally throughout Respondent Municipal Corporation. That the assessments have been made at a higher proportionate valuation than the assessed valuation of other real property in the same class on the same roll by the same officers, specifying as the instances of such unequal assessment all the real property in said class on the tax rolls in the assessing jurisdiction. That Petitioners specify as instances in which inequality exists, other real properties situated within said assessing unit and assessed upon its assessment rolls, and that your Petitioners are and will be injured thereby.

That if the assessing jurisdiction is an approved assessing unit as defined by the RPTL, Article 19 of the RPTL and the applicable local laws adopting the provisions of Article 19 violate the equal protection clauses of the federal and state constitutions because they permit similarly situated properties in different geographic areas within the municipality where the assessing jurisdiction is located to be taxed unequally and, therefore, they are unconstitutional.

That the assessing jurisdiction's deliberate policy of reassessing only those properties that have been recently transferred results in a denial of Petitioner's right to equal protection under the United States and New York State Constitutions.

That the assessing jurisdiction's method of selective reassessment and its failure to reassess all real property on its assessment rolls is illegal and unconstitutional and results in Petitioner bearing a disproportionate tax burden.

EIGHTH: That the final assessments of Petitioner's real property are excessive in that they have been made in excess of the full market value of said property. That the full market value of said property is as listed in Schedule A as the Requested Correct Valuation(s) and that the extent of over-assessment is as listed herein on Schedule A.

NINTH: That Petitioner's property is unlawfully assessed in that: (a) Petitioner's property and all real property in the assessing jurisdiction are not assessed at a uniform percentage of value as required by RPTL Section 305(2); (b) in the event the assessed value has been increased over the final assessed valuation for the previous tax year, respondents have failed to comply with the provisions of the RPTL; (c) Petitioner's property is not properly classified in that there are no valid and reasonable differences between it and other property placed in other classes; (d) the assessment on Petitioner's property has been made by a person or body without the authority to make such assessment; (e) respondents have unlawfully employed a defective valuation statute; and (f) the property is wholly exempt from taxation and has been incorrectly set forth on the taxable assessment roll.

TENTH: That the general ratio of the assessed values to the full values of real property situated in the Respondent Municipal Corporation is such, that in order to be equal and proportionate with the assessments of other real property, the assessments of Petitioner's real property should be reduced as aforesaid.

ELEVENTH: That the assessing jurisdiction exceeded the limitations established by the Constitution of the State of New York, Article 8, Section 10, for the amount of revenues that could be raised through real estate taxes. In addition, by discriminating between types of properties, respondents have reduced the value of "taxable" real estate so that the tax rate exceeds the constitutional limitations by reason of their having effectively granted exemptions from taxation to certain premises; Petitioner has, therefore, been compelled to pay more than the constitutionally permissible tax rate.

TWELFTH: That RPTL Section 720(3) is unlawful and unconstitutional in that it improperly limits the scope of evidence to be adduced by Petitioner.

SCHEDULE "A"

THE TUXEDO CLUB, INC.
THE VILLAGE OF TUXEDO PARK

<u>Property Description</u>	<u>Tentative Assessed Valuation(s)</u> <u>(\$)</u>	<u>Requested Correct Valuation(s)</u> <u>(\$)</u>	<u>Final Assessed Valuation(s)</u> <u>(\$)</u>	<u>Extent of Over-Assessment</u> <u>(\$)</u>
Sec. 104, Bl. 1, Lot 47 Lorillard Rd. TUXEDO UNION FREE SCHOOL DISTRICT	23,328	2,333	23,328	20,995
Sec. 107, Bl. 1, Lot 2.2 1 West Lake Rd. TUXEDO UNION FREE SCHOOL DISTRICT	10,613	1,061	10,613	9,552
107-1-3.2 1 WEST LAKE ROAD TUXEDO UNION FREE SCHOOL DISTRICT	1,020,490	102,049	1,020,490	918,441

AUTHORIZATION

I, the undersigned, being an aggrieved person within the meaning of the Real Property Tax Law, or an officer or partner of such aggrieved person, as complainant, hereby designate and authorize WILLIAM E. SULZER, ESQ. of the law firm of Griffin, Coogan, Sulzer & Horgan, P.C., 51 Pondfield Road, Bronxville, NY 10708 or any other member or employee of said firm, to (1) act as my representative with respect to any and all negotiations with the Assessor and/or Counsel in regard to the tentative or final assessment; (2) act as my representative in any and all proceedings before the Board of Assessment Review of the municipality mentioned below for purposes of reviewing the assessment of following real property as it appears on the assessment roll of such municipality; (3) act as my agent to verify, serve and file a petition for review of said real property assessment, pursuant to Section 706 and Section 730 of the Real Property Tax Law; and (4) act as my agent to claim and receive any and all property tax refund resulting from said firm's representation in any assessment reduction proceedings:

ASSESSMENT YEAR:	2022		
COUNTY:	ORANGE	TAX YEAR:	2023
MUNICIPALITY:	TOWN OF TUXEDO	TAX YEAR:	2023

See Attached Schedule of Properties

Petitioner: The Tuxedo Club, Inc.

By: 

Title: GENERAL Manager / COO

Date: 2/10/2022

SCHEDULE OF PROPERTIES:

VILLAGE: TUXEDO PARK **TAX YEAR:** 2022/23
TAX MAP I.D.: Section 104 Block 1 Lot 47

ADDRESS OF PREMISES: 7 WEST LAKE ROAD

VILLAGE: TUXEDO PARK **TAX YEAR:** 2022/23
TAX MAP I.D.: Section 107 Block 1 Lot 2.2

ADDRESS OF PREMISES: 271 TUXEDO ROAD

VILLAGE: TUXEDO PARK **TAX YEAR:** 2022/23
TAX MAP I.D.: Section 107 Block 1 Lot 3.2
VILLAGE: 107-1-3

ADDRESS OF PREMISES: 1 WEST LAKE ROAD

VILLAGE: N/A **TAX YEAR:** N/A
TAX MAP I.D.: Section 214 Block 1 Lot 40

ADDRESS OF PREMISES: ROUTE 17

VILLAGE: N/A **TAX YEAR:** N/A
TAX MAP I.D.: Section 216 Block 1 Lot 2

ADDRESS OF PREMISES: 19 STUART TERRACE

VILLAGE: N/A **TAX YEAR:** N/A
TAX MAP I.D.: Section 216 Block 1 Lot 15.1

ADDRESS OF PREMISES: SOUTH GATE ROAD

VILLAGE: N/A **TAX YEAR:** N/A
TAX MAP I.D.: Section 221 Block 1 Lot 2

ADDRESS OF PREMISES: SOUTH GATE RD.

FILED: ORANGE COUNTY CLERK 04/11/2022 11:50 AM

INDEX NO. EF002201-2022

NYSCEF DOC. NO. 1

RECEIVED NYSCEF: 04/11/2022

VILLAGE: N/A

TAX YEAR: N/A

TAX MAP I.D.: Section 221 Block 1 Lot 3

ADDRESS OF PREMISES: 3 REGENCY TERRACE

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF ORANGE



The Tuxedo Club, Inc.

Plaintiff/Petitioner,

- against-

Index No. EF002201-2022

THE VILLAGE OF TUXEDO PARK a Municipal Corporation, its Assessor and the Board of Assessment Review,

Defendant/Respondent

NOTICE OF COMMENCEMENT OF ACTION
SUBJECT TO MANDATORY ELECTRONIC FILING

PLEASE TAKE NOTICE that the matter captioned above which has been commenced as an electronically filed case in the New York State Courts Electronic Filing System ("NYSCEF") as required by CPLR § 2111 and Uniform Rule § 202.5-bb (mandatory electronic filing). This notice is being served as required by that rule.

NYSCEF is designed for the electronic filing of documents with the County Clerk and the court and for the electronic service of those documents, court documents, and court notices upon counsel and unrepresented litigants who have consented to electronic filing.

Electronic filing offers significant benefits for attorneys and litigants, permitting papers to be filed with the County Clerk and the court and served on other parties simply, conveniently, and quickly. NYSCEF case documents are filed with the County Clerk and the court by filing on the NYSCEF Website, which can be done at any time of the day or night on any day of the week. The documents are served automatically on all consenting e-filers as soon as the document is uploaded to the website, which sends out an immediate email notification of the filing.

The NYSCEF System charges no fees for filing, serving, or viewing the electronic case record, nor does it charge any fees to print any filed documents. Normal filing fees must be paid, but this can be done on-line.

Parties represented by an attorney: An attorney representing a party who is served with this notice must either: 1) immediately record his or her representation within the e-filed matter on the NYSCEF site; or 2) file the Notice of Opt-Out form with the clerk of the court where this action is pending. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the operational knowledge to comply with e-filing requirements. [Section 202.5-bb(e)]

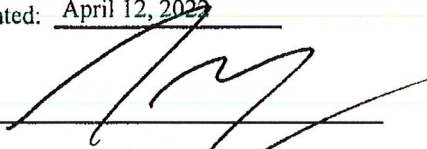
Parties not represented by an attorney; Unrepresented litigants are exempt from e-filing. They can serve and file documents in paper form and must be served with documents in paper form. However, an unrepresented litigant may participate in e-filing.

For information on how to participate in e-filing, unrepresented litigants should contact the appropriate clerk in the court where the action was filed or visit www.nycourts.gov/efile-unrepresented. Unrepresented litigants also are encouraged to visit www.nycourthelp.gov or contact the Help Center in the court where the action was filed. An unrepresented litigant who

consents to e-filing may cease participation at any time. However, the other parties may continue to e-file their court documents in the case.

For additional information about electronic filing and to create a NYSCEF account, visit the NYSCEF website at www.nycourts.gov/efile or contact the NYSCEF Resource Center (phone: 646-386-3033; e-mail: efile@nycourts.gov).

Dated: April 12, 2022

 _____	(Signature)	<u>51 Pondfield Road</u>	(Address)
<u>Kevin M. Brady, Jr., Esq</u>	(Name)	<u>Bronxville, NY 10708</u>	
<u>Griffin, Coogan, Sulzer & Horgan, P.C.</u>	(Firm Name)	<u>914-961-1300</u>	(Phone)
		<u>kmb@gcshlaw.com</u>	(E-Mail)

To: Village of Tuxedo Park
Orange County Commissioner of Finance
Superintendent of Schools, Tuxedo Union Free School District