

Grievance Day Town of Rosendale Assessment Review May 27, 2025

Board members present: Carol Garfinkel, William McGahan and Marisa Podes.

Meeting called to order by Marisa Podes at 3 pm. This meeting was held at Rondout Municipal Center, 1915 Lucas Ave Cottekill, NY 12419 in room M-15.

No appointments for first half.

Only one appointment this afternoon at 6:30pm.

Eric Flinn and Sheniqua Faulkner, 574 Hickory Bush Rd SBL 62.2-5-15.100, sworn in by Marisa Podes at 6:30pm.

Eric Flinn states they closed on the house on December 18, 2024, and on May 1st received notice that their assessment was increasing by \$130,000. So, the town believes the assessed value of this property has increased by 41% in one year and the full market value of the property increased by \$285,000 in one year, 67% increase in full market value. Eric believes that value is incorrect because there have been no improvements to the property since 2015. Per Eric, that year there was a sunroom added to the property that was properly assessed at that time. Beyond that, there have been no cosmetic improvements done on the house since the early 2000s. To him, a 67% increase, an increase of \$285,000 on a property that has seen no improvements did not seem right. Beyond that, the Assessor had reclassified from normal to good even though there have been no improvements to the property in over a decade. Eric is also concerned about the distribution of the tax burden of nearby people in the community.

Carol Garfinkel explains the way the assessment works, and the Assessor's job is to make sure your assessment is on par with other similar houses. So, whether the house has changed or not is not really the question. It is, looking at it today, is it fair compared to other houses. The listing might have had new information, so it is more like correcting the assessment than increasing the assessment. In terms of what happened with the price it is more like a correction because years and years can go by with the Assessor not knowing what the condition of the house is.

Eric says when it was sold in 2014 the listing pictures were probably the same,

Carol Garfinkel told them that what the board would need to make a change is, if in 2024 was the property on par with other houses or give us proof that it is not.

Sheniqua Faulkner then asked if there was a date when the assessment takes place because the house was listed last year.

Carol Garfinkel replied that she was unsure if a correction would have been available, they don't know the date of when the assessment is changed.

Marissa Podes replied that the value of the house is from last summer.

Sheniqua Faulkner said the assessment is based on July 2024. So, she is not sure if the information would have been available to the assessor because they bought the house in December. They think it was listed in July or August, so there would not have been a chance to correct anything.

Eric again stated that the listing photos would have been the same from a decade earlier.

Marisa asked to clarify that between 2014 and the time they bought it a sunroom was added

Eric clarified that the prior owner bought the property in 2014 and in 2015 the owner put a sunroom in, but they didn't even change the paint color. He again stated that listing in 2014 would have shown the exact same interior.

Carol says that everybody's assessment has gone up every year and Marissa agrees.

Eric says not as much as ours.

William McGahan then asked for clarification: On the letter you said on May 1 it increased by \$130,000 or 69% but the number you gave was \$285,000 unless he wrote something down wrong

Eric clarified that it increased by \$285,000 and that is a 67% increase.

William points out that the letter they gave (listed as page 1 of their evidence) says \$130,000

Eric says \$130,000 is the assessed value and the other was the full market. He is frustrated because the properties don't compare. Not only is it a really big increase, in any market a 67% increase is huge with no increase in value, but the comparable properties also don't make sense.

They brought in 2 comps that had sold within the last year that are also very close to them:

190 Breezy Hill Rd (page 2 of their packet) sold last year for \$620,000. Eric talked about how it was comparable because of the number of bedrooms and bathrooms. He talked about how all the properties they have found, and doesn't know if this is by accident, but almost all of them are increasing 12.5% a year.

Carol stated they can't use those numbers to make a decision. We have to focus on what is the value of the house today.

Eric Flinn: 190 Breezy Hill Rd just sold for \$620,000 and the full market value that was placed on it was \$501,000. So below what it sold for.

Marisa asked if they had any information on 190 Breezy Hill, like acres, bedrooms?

William found that it is .73 acres.

Sheniqua pointed out that the comps they were showing were ones that Susan had pulled when Eric met with her.

Eric pointed out 190 Breezy Hill Rd has one more bedroom than they do. It is a 3 bedroom, 2 bath but the acres are a little bit low but is comparable square footage but substantially different in terms of the assessed and full market value. He pointed out that when they sold, they had no increase in assessed value at all, and full market value only increased \$55,000. The full market value according to the Assessor is \$501,000. So about \$119,000 less than what it was sold for a year prior.

Marisa pointed out that she looked at it and the listing for their property was listed, removed and then relisted and was well in time for the assessor to reassess the value of it prior to them putting in an offer on the house

Eric stated he would like to see the comps because he does not feel the pictures taken by a real estate agent show all the work they need to do to maintain the house. They must replace the roof, there is water in the basement, so it is not like the interior is that nice, nothing has been updated.

Marissa pointed out that one of the biggest indicators they use is the sale number of the house. So, you paid \$715,000, so that is the current market value. It was listed well above that at some point

Eric stated if that was true then the Breezy Hill property is \$179,000 below what it sold for

They then discussed the differences between the two properties: less bedrooms but more acres.

Eric then began talking about 594 Hickory Bush Rd. The house sold for \$845,000 in September of 2024. It is 3 acres, so it is double the size of their property, has 2.5 bathrooms and they have 2. It was built in 1930, so newer in age and more recently remodeled in 1995. Also, there was a structure added in 2020, a second home. Assessed value of the property did not go up, the full market value went up \$73,000.

Susan added that Eric was correct, this house is underassessed. Why it was not increased at the time of sale she cannot answer because that was during Jeremy's tenure. Normally, you look at the listing, make your adjustments, but it has not gone up since 2019. So, it slipped through the cracks.

Eric then restated his case and referenced the two comps he brought in.

Carol asked what their full market value is at this time

Susan replied \$708,000

Eric also believes they overpaid for their house and there are improvements they still have to make

Susan asked if the needed repairs were disclosed before the sale

Eric says not all of them were, the barn roof was but not the rubber roof on the house. All the gutters need to be replaced, and the basement is flooding

Carol asked him to explain the second property (see page 5)

Eric explained that when the property was listed for sale, they listed it as one property at \$715,000 but across the street is a separate taxable lot that was included as part of the listing. After the inspection the mortgage company said they could not include both properties so at the closing they had to sell it as two properties. So even though it sold at \$715,000 it is separate taxable lots

Carol asked if they got both parcels for \$715,000

Eric replied yes

Susan said that property is assessed at \$1,000

Eric says that his concern is the assessor is saying his property is worth \$715,00 but there is that secondary lot.

Sheniqua says, since they bought both parcels, she is wondering how much the main parcel is actually worth when the smaller lot is removed

Marisa asked how big the parcel is

Susan says it is an unbuildable lot

Sheniqua pointed out that it used to have a house on it and it has a well and septic

They then discussed the assessment of the two parcels

Susan stated she would have put \$700,000 on the house and \$15,000 on the lot.

Eric wants to set that aside and focus on the comps to the house.

Carol asked how they came up with the market value of \$635,000 that they think the property is worth.

Eric states they based that on comps and needed repairs on the house.

Carol asked if they are saying the condition of their house is worse than good. That it is not in good condition?

Eric says he is not sure about the difference between “good” and “normal” rating but there have been no changes outside of the sunroom to the house in over a decade and it was moved from normal to good. He does not think their house is being assessed fairly.

Susan says there was an addition in 2015, new roof in 2018 and HVAC in 2018 also the photos were on Zillow. She also pointed out that yes, that other house is underassessed, but we can't

underassess them. Will the other house be reviewed again? Yes. What we have to focus on is the value of your house.

Carol states that what the board would need to change the assessment is evidence for the number they are requesting that is stronger evidence than the sales price because by law they have to consider sales price as the best evidence of market value

Eric says this assessment was made before there was a sale price. He claims there is a pattern of his house being over assessed if you look at other comps along with the two he brought in.

Susan asked if they had an appraisal and if they would mind sharing it.

Eric did not think the appraisal was relevant. They would be willing to share it, but they didn't have it with them. He stated it was close to the market value. He feels that if he had access to the appraisals of comparable properties, they would be higher than his.

Susan states that the burden of proof is on the homeowners. She pointed out that Jeremy came up with the assessed value before the sale which seems to her that he was pretty spot on.

Eric asked if they could know the comps he used.

Carol says we have a more up to date comp analysis now than when the assessment was changed that was shared with him.

Eric says all the comps they have found are equal or better than theirs

Marisa and Carol both think there is not enough information included with the comps.

Eric asks how many properties he would have to show that show the same pattern.

Susan points out we have to find out a value for your home that is going to be fair. There are incorrect assessments, we have not done a reval in years, people do improvements we don't know about. If we start under assessing properties that are sold we are perpetuating inequities everywhere.

Carol adds that the most important thing is that the tax burden is shared fairly.

Eric gave a couple other examples from MLS to the board

Carol reminded him to keep in mind that the sales price of the property is the best value to consider because if you didn't pay that somebody else would have. By law the Board has to look at that.

The appointment ended at 7:12.

Board adjourned at 8:00

Respectively Submitted by Melissa Wright