

Guidelines for filing grievances with the Board of Assessment Review

Attach a copy of the completed “Residential Review Application 2022 especially noting the comparable properties on the reverse side.

Attach a copy of any documents used to substantiate your claimed value such as a recent sales contract, listing sheet or appraisal (Keep the original for your records).

If possible, attach a photo of the front and rear of your property.

If possible, attach photos of any specific defects which you feel may affect the value of your property.

Try to be as short and specific as possible.

Filing in the “Complaint Form” RP-524:

Complaint on Real Property Assessment for 2022
Before the Board of Assessment Review for North Tonawanda

Part One: General Information

1. Name and Phone numbers where you can be contacted.
2. Mailing address, even if it is the same as the grieved property.
3. Fill in only if you choose to have someone represent you during this process. Complete Part 4 on back of Grievance Form.
4. Property location (address) School District is North Tonawanda
5. Property Identification No. (Parcel ID from Notice of Change of Assessment)
This can be obtained from your assessment notice, or tax bill.
Description (may include info. as Single Family, Tavern, etc)
6. Land \$_____ Total \$_____ for the tentative 2022 Assessment
and can be obtained from our office, northtonawanda.org
7. This is the full market value that you feel your property would sell for if you put it on the market today.

Part Two: Info Necessary to determine value

1. Purchase information if recently purchased.
2. Listing information if recently listed.
3. Appraisal information if recently appraised. (2 years old)
4. Description of home and other buildings on lot.
5. Information about recent improvements.
6. Information regarding any rents or income produced from property.
7. Any additional information you feel would substantiate your claim.

Part Three: Grounds for Complaint

*Approximately 99% of grievants will use section **B. Excessive Assessment**

1. "X"

- a. **Tentative Assessment amount for 2022**
- b. Copy amount from Part 1. No. 7 (**full market value**)
- c. **Divide your estimate of the sale price by 65% if you purchased your home in 2022**
Level of assessment is determined July 1st, the prior year you purchased the property.

*If you feel your grievance is unusual or has to do with an exemption, ask a member of the Assessor's office for information or full instructions.

Part Four: used only if you use someone else to represent you

Part Five: Certification

Final section to fill out. Read, Date and Sign this certification.

Part Six: Stipulation

Used only if there is an agreement with our office (Assessor) to change your assessment after the Tentative Assessment Roll has been filed with the County. The Board of Assessment Review has to approve the Stipulations.

Return your Grievance Form and accompanying proof to our office or at the meeting at 5:30-9:30 PM on May 24, 2022 in the Common Council Chambers. A representative in our office will ask if you want to be present for the hearing on the evening of May 24th, or if you want the Board of Assessment Review to make a decision based solely on the documentation provided.