

# **BERWITZ & DiTATA LLP**

Attorneys and Counselors at Law

310 Old Country Road Suite 101  
Garden City, New York 11530  
Telephone (516) 747-3200 • Facsimile (516) 747-3727

Lawrence N. Berwitz

Maureen R. DiTata

## **Grieving Property Taxes**

If you are like many of our clients, property taxes constitute your most expensive house-related expense. Whether a village, town, county or school tax, even in good economic times, property tax increases can have a devastating impact on your budget. Each year, around this time, unsolicited offers may come from companies or law firms that offer representation in grieving property assessments in order to reduce these taxes. Understanding the process will assist you in deciding whether to grieve your taxes is something you wish to do.

Property taxes are based upon the value of your home. The greater its value, the higher the taxes will be. Each year, the value of property is reassessed. If the assessment is higher than it should be, your taxes will be higher, as well.

Grieving your property taxes is the process of establishing that the value of your property is less than the valuation assigned by your assessing district. Over-assessment occurs for many reasons. The assessor may have mis-measured your property or confused your property with another's. The assessor may not have taken into account changes in the neighborhood. Regardless of the reason, it is possible to petition the local authority to reduce your assessment, thus reducing your property taxes. If you believe that the assessment of your property is excessive, you have the right to file a "grievance" or complaint. Your grievance will be reviewed by an impartial party and, if he or she agrees, your taxes will be reduced. If they disagree, your grievance will be denied.

The new assessments are released in early January 2010. You must adhere to strict time guidelines if you expect to grieve the assessment on your property. Your complaint will not be considered unless it is timely filed. This year, Grievance Day, the last day to file your grievance for county, town and school property taxes, is March 1 for Nassau, May 19 for Suffolk and March 15 for New York City. Village taxes can also be grieved. However, as each village sets its own deadline, you must check with your village to ascertain when to file.

Filing the grievance is only the first step in the process. When your grievance is heard, it will be necessary to appear and provide proof that the property assessment exceeds the property value. Your opinion will probably be insufficient to successfully challenge your assessment. Other, “impartial,” evidence will generally be required to reduce the assessed value. For this reason, we strongly encourage our clients to retain a lawyer to assist them. Typically, the filing fees will be the only out of pocket expense because most attorneys agree to a contingency fee arrangement. That is, they generally receive a percentage of the tax reduction that results from a successful grievance. If they are unsuccessful, your cost is limited to the filing fee for the petition.

If you are interested in grieving your assessment, call us. We can refer you to attorneys who will be happy to assist you in maximizing your chances of reducing property taxes.