

## Assessment Challenge Timeline:

**Request for Review: July 1<sup>st</sup> through March 1<sup>st</sup>** – A Request for Review is completed internally with the Assessor's Office. A representative from the Assessor's Office will request information that supports your claim for a lower assessment in conjunction with completing an interior/exterior inspection of your property. The representative will meet with the Assessor and provide their findings as well as the information provided by the resident challenging their assessment. After review of information the Assessor's Office will make a determination. A letter will be sent to the resident in March or April with the results. A request can be submitted online at [www.tocny.org/departments/assessors](http://www.tocny.org/departments/assessors) or in person at the Assessor's Office.

**Informal Review: April** – The Informal Review process is done with an independent contractor in one of the Cheektowaga Libraries. Residents have the opportunity to present their case in person or the resident can also choose to mail in the information and have their application and proof reviewed by the contractor without a face to face meeting. Applications can be submitted to the Assessor's Office or turned in on the day of your appointment. The contractor will review the information and provide his recommendations to the Assessor. The Assessor will make the final determination. A letter will be sent with the results of the Informal Review in May. Applications can be obtained online at [www.tocny.org/departments/assessors](http://www.tocny.org/departments/assessors) or in person at the Assessor's Office.

**Grievance Day: May** – Grievance Day is held at the of the month. Assessment challenges are brought before a panel of five independent community members. Residents have the opportunity to present their case in person on Grievance Day or they have the opportunity to request a non-hearing. The application and all information being used to challenge the assessment must be submitted to the Assessor's Office for a non-hearing. For a hearing only the application has to be submitted to the Assessor's Office. Appointments are scheduled through the Assessor's Office. Each resident is given 5 minutes before the Board of Assessment Review members to present their case. After Grievance Day has ended the Board of Assessment Review meets to decide on each case. The Assessor's Office has no say in the decision made by the Board of Assessment Review members. The Assessor's Office is only able to provide its reasoning on how it arrived at the value set on your property. Board of Assessment Review members are appointed by the Town of Cheektowaga Board. A letter with the decision is mailed out from the Board of Assessment Review in June. Applications can be obtained online at [www.tocny.org/departments/assessors](http://www.tocny.org/departments/assessors) or in person at the Assessor's Office.

# Assessment Challenge Supporting Information:

There are a number of things you can turn in to support your case and get your assessment lowered. Below is a list of those things to help you challenge your assessment.

1. **Comparable Sales:** These are lists of sales within the last three years of homes in your neighborhood. When comparing sales you want to look for homes that are the same style, similar square footage, similar number of bedrooms and bathrooms and selling for less than the assessed value. Sales must be valid arm's length sales. All valid sales in the Town of Cheektowaga are available on our website by clicking "Research Assessment Information" @ [www.tocny.org/departments/assessors](http://www.tocny.org/departments/assessors)
2. **Pictures:** Pictures of your property and those you're using as your comparable sales can help provide the reviewer with a more updated and accurate depiction of value. Also, pictures of any damage or problem areas of your home can help show negative effects on sale price. Outdated cosmetic issues (bathroom, kitchen, rugs, etc.) do not reduce sale price unless they are not functioning.
3. **Property Appraisals:** Any appraisal done on your property within the last three years will show another point of view on the value of your home. If you have a copy of any bank appraisals or private appraisals either one can help your claim to a lower assessment.
4. **Property Sales Contract:** If you recently purchased your home within the last three years and have purchased the property for less than the assessed value the sales contract provides proof of the value of the home. The sale must be a valid arm's length sale.
5. **Property Survey:** A property Survey can be helpful with contesting the size of your lot and/or the square footage of the structure.
6. **Environmental Concerns:** These can vary but are typically environmental studies or other forms of proof for commercial properties showing pollution, traffic and flooding. These are **not** a strong factor in considering a reduction unless the problem is recent.