



**Town of Cheektowaga
Assessor's Office
3301 Broadway
Cheektowaga, NY 14227**

Main: (716)686-3440

Fax: (716)686-3550

Grievance Day

What is Grievance Day?

The Grievance Day process is required by New York State Real Property Tax Law. Grievance Day Assessment Challenges are brought before the Board of Assessment Review.

Who is the Board of Assessment Review?

The Board of Assessment Review is a panel of 5 residents of the Town of Cheektowaga selected by the Town Board. Each member applies for a position and, has some background in real estate, property appraisal, assessments and, valuing real property.

How is my Assessed Value determined?

The Town of Cheektowaga has hired a New York State Licensed Real Estate Appraiser to conduct market research as well as field work to determine the market value of each property. The Town of Cheektowaga also uses Computer Assisted Mass Appraisal to analyze property sales. The market value then dictates the Assessed Value since the Town of Cheektowaga assesses at 100% of market value.

What do I do if I disagree with my Assessed Value?

1. The first option is a Hearing. These are scheduled appointments that are held at the Town Hall in the Council Chambers at the end of May. To schedule an appointment the RP-524 application is due to the Assessor's Office prior to or on Grievance Day. Appointment times run from 9am to 9pm on Grievance Day. Each appointment is 5 minutes long. During this appointment you have the opportunity to present your oral argument as well as any supporting documentation directly to the Board of Assessment Review. Keep a copy of any documentation you provide to the Board of Assessment Review for yourself as it will not be returned.
2. The other option is a Non-Hearing. In this option the application and all supporting documentation is turned into the Assessor's Office on or before Grievance Day. We turn over all this information to the Board of Assessment Review for analysis. Any information provided to the Board of Assessment Review will not be returned. Keep a copy of any documentation you provide to the Board of Assessment Review for yourself as it will not be returned.

When am I notified of the outcome?

There is no guarantee that the Assessed Value will be lowered. The Board of Assessment Review meets after Grievance Day to deliberate on each case brought before them. No decision is made at the time of your Hearing. After they have completed their review a decision letter is mailed before July 1st when the Assessor's Final Roll is posted. A public hearing is held to read through the board's decisions after the board has completed its deliberations.

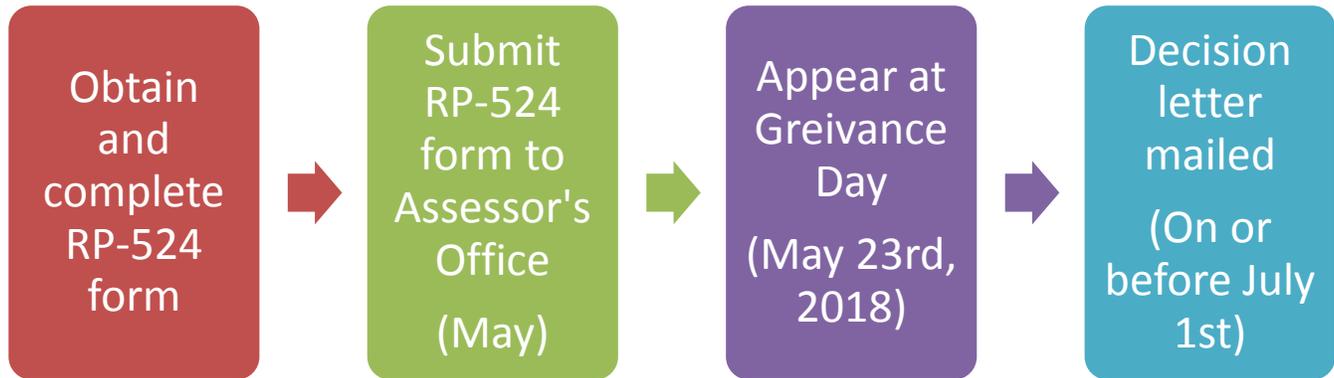


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Assessment Challenge Timeline:



Assessment Challenge Supporting Information:

There are a number of things you can submit to support your case and get your assessment reviewed. 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 of your property. 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
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.