

2025

**TOWN OF WEBSTER
BOARD OF ASSESSMENT REVIEW
GENERAL RULES FOR GRIEVANCE
approved at Board of Assessment Review Organizational Meeting**

The Town of Webster Board of Assessment Review emphasizes to applicants that, under the provisions of the New York State Real Property Tax Law, the tentative assessment set by the Town of Webster Assessor is presumed to be correct. If a property owner wants an assessment reduction, he or she has the burden of proving to this Board that the assessment / classification is not correct. The Town of Webster Assessor does not have to prove to this Board that the assessment is correct.

This information, the grievance application, and additional instructions may be found on the Town's website www.websterny.gov. Click on the "Departments" tab at the top, then under "Assessment Office", and finally click on "Assessment Review".

1. Grievances may be filed beginning May 1 but must be filed on or before the Board adjourns on Grievance Day. This year **Grievance Day is May 27, 2025.**
2. All grievances must have **documented evidence of the value claimed.** Documentation may include, but is not limited to, an appraisal of the property, a current listing of the property, a recent fully-executed purchase offer for the property, a closing statement for the sale of the property. **Tax information is NOT considered evidence of value.** Failure to supply factual, documented evidence of value will result in the denial of the grievance request.
 - Original grievance application **must** be accompanied by **6 photocopies** of the original application and any additional supporting documentation.
3. All grievances, **presented by a representative of the owner, MUST**
- An authorization for representation with an **original signature of the owner** of the property. Copies of the owner's signature will not be accepted.
- A **personal appearance** by the owner or the owner's representative at an appointed time, during the scheduled hearing times, in order to answer questions about the property and the assessment complaint.
4. All properties, which are not a 1, 2, or 3-family residential property need to comply with the additional requirements for non-residential property.

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BOARD OF ASSESSMENT REVIEW
1, 2, 3-Family Residential Properties

In support of a claim for an assessment reduction, a residential property owner may submit to the Board of Assessment Review any of the following:

1. Recent appraisal with a market value estimate.
2. Purchase contract reflecting current or recent market activity of the property (Multiple Listings) involving an arm's length transaction or marketing effort, excluding *foreclosure and short sales*.
3. List of recent sales of similar properties in the neighborhood including sale price, building sizes, and date of sale.
4. Real Estate broker's opinion (written) of market value with supporting documentation of comparable sales.
5. If the property is rented:
 - a. **Audited or certified** income and expense and/or profit and loss statements for the grieved property for the last three (3) years.
 - b. Data supporting market rents for similar Webster properties.

Property owners should not rely solely on assessments of competing properties as evidence of over-assessment of their property.

If a property owner is not able to provide to the Board credible market evidence showing that an assessment is too high, the Board will sustain the tentative assessment.

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THE TOWN OF WEBSTER BOARD OF ASSESSMENT REVIEW

ADDITIONAL INFORMATION REQUESTED FOR COMMERCIAL, INDUSTRIAL, APARTMENT, CONDOMINIUM, OR OTHER NON-RESIDENTIAL PROPERTIES

The Board of Assessment Review for the Town of Webster requires additional information on a property which is not a 1, 2, or 3-family residential property. Below you will find a list of additional information which the Board of Assessment Review deems necessary to properly review your complaint. Failure to supply the requested information will be deemed to be a willful refusal to comply with the request of the Board of Assessment Review, as described in RPTL Section 524.

This additional information should accompany the grievance form which should be filed on or before Grievance Day.

- ⇒ A survey map or plot plan of the grieved property (within the last 6 years) which depicts the size, location, and configuration of:
 - a) All buildings constructed on the grieved property
 - b) All land improvements installed on grieved property
 - c) All road frontages, easements, rights of way or entrances on grieved property
- ⇒ Copies or summaries of all mortgages or lines of credit existing as liens on the grieved property as of March 1, 2024, including any secondary financing and any unrecorded notes or mortgages.
- ⇒ **Audited or certified** income and expense and/or profit and loss statements for the grieved property for the last three (3) years.
- ⇒ Contracts or other documents regarding any improvements made to the grieved property from the date of acquisition to the present date including a description of the improvements made and the actual costs incurred.
- ⇒ If recently purchased, a copy of the closing statement, a complete copy of the contract or memorandum of the purchase and sale.
- ⇒ Copies of all leases on any part of the grieved property, which were in force or effective as of March 1, 2024.
- ⇒ A copy or copies of any and all appraisals of the grieved property. This includes any appraisals done for financing, insurance, audit, business planning, or other purposes.
- ⇒ Copies or summaries of current insurance policies on the grieved property.