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## **Five things to know about the tax certiorari process - by Ron Koenigsberg**

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Ron Koenigsberg,  
American Investment Properties

1. Know the specifics – the tax certiorari process goes to two levels, judicial and administrative. Please note, the full process can take up to 18 months to complete. Rarely do property owners go beyond the administrative review.
2. Know your valuation – common ways of determining the property market value is the purchase price, appraisal, list price, and recent comparable sales.
3. Know the process – there are multiple steps to the process. First, learn the property market value. Second, determine if there are grounds for a grievance petition. If there are grounds for a grievance petition, prepare one by filling out the complaint on the real property assessment form. Lastly, write a letter documenting any substantial documents such as an appraisal or comparative property information.
4. Know the grounds – there are four grounds that can be used to challenge an assessment. The grounds commonly states are excessive assessment, unequal assessment, unlawful assessment, or mis-classified assessment.
5. Know who to work with – due to the complicated nature of the tax certiorari process, it's best to retain an attorney that specializes in tax certiorari and has experience with property appraisals and valuations. Keep in mind, most attorneys do not charge an upfront fee for filing, only a percentage on the first year savings, if successful on lowering the property's taxes.

The tax certiorari process can be a complicated and lengthy process but if successful, it can help real estate owners save on taxes.

Ron Koenigsberg is the president of American Investment Properties, Garden City, N.Y.

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