



NEW YORK STATE  
ASSESSORS ASSOCIATION

# BULLETIN

VOL. LXXXI

MAY-JUNE 2021

No. 3

## **CORNELL SEMINAR ON APPRAISING**

**July 11-16, 2021**

**Hotel Ithaca**

**Join us—in person or  
online!**

## EDUCATIONAL CALENDAR

Please visit [www.nyassessor.org](http://www.nyassessor.org) to register.

### IAO One-Day Seminars:

Reassessment in a Small Community

Instructor: Jeff Bartolomew

June 23, 2021

In person (seats still available!) at the Liverpool  
NYSAA office and online

Valuation of Utility Properties

Instructor: John Zukowski, IAO, MAI, SRA

June 30, 2021

Reading and Understanding Leases

Instructor: J. Todd Wiley, IAO

August 18, 2021

Upcoming One-Day Seminars  
(registration opens at a later date):

Valuation of Partial & New Construction

Instructor: John Zukowski, IAO, MAI, SRA

August 25, 2021

Valuation of Large Stores/Supermarkets

Instructor: John Zukowski, IAO, MAI, SRA

September 1, 2021

Agricultural Exemptions

Instructor: Jim Kirsch

September 22, 2021

This is a three-hour course.

Valuation of Self Storage Facilities

Instructor: John Zukowski, IAO, MAI, SRA

September 29, 2021

Valuation of Apartments/Condominiums/Cooperatives  
Instructors: Edye McCarthy, IAO and Roger Miller, IAO,  
MAI

October 20, 2021

Valuation of Wineries & Micro Breweries

Instructor: John Zukowski, IAO, MAI, SRA

October 27, 2021

Critiquing Appraisals for Assessment Challenges

Instructor: William Purtell, IAO

November 3, 2021

Creating a VFF with Excel

Instructor: Pat Duffy, IAO

November 10, 2021

Valuation of Manufactured Home Parks

Instructor: John Zukowski, IAO, MAI, SRA

November 17, 2021

## 2021 CALENDAR OF EVENTS

### NYSAA Executive Board

Saturday, July 10, 10:00 a.m.

Hotel Ithaca

### IAO Board of Trustees

Sunday, July 11, 10:00 a.m.

Hotel Ithaca

### Annual Conference

October 3-6, 2021

Sheraton Niagara Falls, Niagara Falls, NY

All NYSAA members are  
welcome to attend any meeting  
of the NYSAA Executive Board.

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# Executive Director's Report



Warren J. Wheeler, IAO, NYSAA Executive Director

With grievance day behind us for many, the outlook changes to a much less hectic schedule. In the life of the assessor, there is nothing better than a post-grievance world. The phone rings a little less, the mailbox is not quite as full, the grass is greener, the sunny days longer, life in general gets better for all of us in the northern hemisphere, but even better for the assessor on the typical assessment calendar.

So, what are you going to do this summer? Will you take some time and clean up your office/desk and get ready for the school tax bill printing? Or will you start reviewing that pile of sales to get ready for next year's valuation model? Maybe you'll find yourself needing some continuing education credits to maintain your certification? If you answered yes to the latter, then might I suggest you check out our fine educational offerings, either our Cornell Seminar on Appraising, or perhaps you will

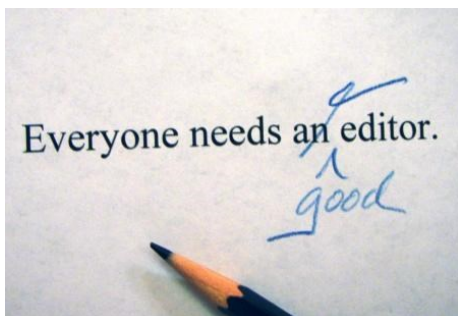
make the drive to Niagara Falls for our Fall Conference. If you are not able to travel due to expense, do not despair, because we have got you covered. Online training is here, and we are doing our best to continue to provide you with quality educational opportunities, whether in person or online.

I am pleased to announce that by the printing of this edition of the Bulletin, that our registration for Cornell will be up and running. And though we are still restricted in the number of people who can attend in person, we will have three options to learn online. Our basic Course 1: Appraisal Principles and Procedures will be available online and in person as will Valuation of Storage Facilities, Residential and Agricultural Exemptions, Real Property Tax Law, and the Valuation of Wineries and Breweries. For more information on how to register for Cornell, please visit our website.

Things certainly have changed in the last year. Cornell is no exception. Unfortunately, we will not have access to the Cornell campus, so all of our classes will be held in the Hotel Ithaca. One thing that has not changed: our commitment to our members. The Trustees have put together another quality program on relevant issues that we are all facing. So, whether you are a new assessor or a seasoned professional, you have options.

So, what are you going to do this summer? John Lubbock put it best: "Rest is not idleness, and to lie sometimes on the grass on a summer day listening to the murmur of water, or watching the clouds float across the sky, is hardly a waste of time."

## IAO Journal Editor Needed



The IAO Board of Trustees is looking for a new Journal editor. The editor is a paid position and is responsible for publishing the Journal twice a year. Must be an IAO member. Interested? Contact NYSAA Executive Director Warren J. Wheeler, IAO by mail at 116 Salina St., Suite 8, Liverpool, NY 13088, by email at [admin@nyassessor.org](mailto:admin@nyassessor.org), or by phone at 315-706-3424.



# MEMBER PROFILE

## Jeneen Hill Assessor

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Jeneen Hill

*By Jill M. Murphy, SCA, NYSAA Public Relations Committee*

Jeneen has a long, accomplished career spanning over 20 years in the field of assessment. While attending Hilbert College in 1992, she took a part-time clerical position in the Town of Evans' assessor's office, under the direction of the assessor, her father, Sam Lomando, Jr. In 2006, she decided to use the experience she gained in the Town of Evans and further her career in the field and successfully completed the certification process to become a New York State Certified Assessor. Shortly after becoming certified she accepted a position in the Town of Boston (3,795 parcels) and was appointed as assessor in 2007.

In 2010 the Town of Cheektowaga needed an assessor and reached out to Erie County Department of Real Property Services for assistance with filling the position. Jeneen came highly recommended by Erie County and was contracted by the Town of Cheektowaga. The town was so pleased with her that they entered into a shared service contract with the Town of Boston and appointed Jeneen assessor in the Town of Cheektowaga (35,827 parcels) as well as the Town of Boston. Combined, Jeneen was responsible for 39,622 parcels in two towns that have very different dynamics and diversity.

The Town of Cheektowaga, prior to that time, had experienced many staffing transitions and several of the employees were new to their positions. Jeneen did an outstanding job of supporting the more experienced staff and training the newly hired employees all while initiating the conversion of the office to a paperless environment. To this day, Cheektowaga maintains a much more efficient and paperless office environment. The staff loved working under Jeneen's direction until 2017, when she was offered the opportunity to return to her hometown in Evans full-time and served as the appointed assessor as well as a code enforcement officer. In 2019, she added the Towns of Collins (2,312 parcels) and North Collins (2,200 parcels) to her plate and maintains all three towns.

In addition to her extensive work experience, Jeneen was honored as the recipient of the 2010 NYSAA Innovation Award. She has held many positions of distinction such as vice president and president of the Erie County Assessor's Association, serves on several NYSAA Committees, and is currently on the NYSAA Executive Board as first vice president. Jeneen is slated to become a candidate for the position of president of the New York State Assessors Association for 2021/2022.

Jeneen believes strongly in, and is committed to, providing continuing education for all members. She has become a highly admired assessor in the Western New York area, and many of her colleagues turn to her for guidance and answers with some of the most difficult decisions. She has worked tirelessly bringing key issues for the area to New York State and has become a strong voice and advocate for this area. The community of Western New York frequently feels unrepresented in Albany, but when Jeneen was elected to the New York State Assessors Association Executive Board she became a strong advocate for the issues specific to this community. She has been instrumental in keeping this area informed and a part of the legislative process.

Jeneen is always ready to provide an understanding, compassionate ear to the constituents she serves. She is also a caring and steadfast friend. During the COVID pandemic when most people were quarantined to their homes, Jeneen and her husband, Tyler, were out dropping off coolers full of beef and pork that they had raised

Hill, continued from page 4

themselves to people's doorsteps. For a friend in need, there is no task too great. Jeneen a rare and special person.

Outside of her professional accomplishments, Jeneen is very family oriented and loves to spend time with the love of her life, Tyler; her kids Samantha, Jenelle, Parker, Taylor, and Drew; her parents; and her very spoiled puppy, Ellie May. In addition to working out and helping her husband care for their horse, cows, and pigs, working on home improvement projects takes up a great deal of her free time. Her absolute favorite pastimes are shopping for clothes and shoes and making homemade gifts at Christmas. She especially loves baking and uses both her late grandmothers' recipes for cookies and coffee cakes, keeping decade's old family traditions alive. She makes hundreds of cookies, all different kinds but mostly Italian cookies, to give away each year at Christmastime. Jeneen and Tyler are excited and looking forward to meeting their first grandchild this summer in July.

*Correction: An early version of the March-April 2021 issue of the Bulletin named Joanne Majewski, IAO as author of Susan Gentile's member profile. The author was Molly MacElroy. We regret the error.*



Thank you to the  
Warren County  
Assessors  
Association for their  
generous donation  
of the funds to  
purchase a water  
cooler for the  
Liverpool office.  
It's in the classroom,  
where everyone  
who visits and takes  
classes will enjoy it!

# CORNELL SEMINAR ON APPRAISING

I hope to be able to welcome many of you back to Ithaca this year for our Cornell Seminar on Appraising, July 11-16, 2021, or to have you join us online if that is your choice. Yes, we are back in business after last year's absence due to Covid-19! There will be some restrictions, but since they seem to be changing on a weekly basis, I can't say for certain what they will end up being the week of July 11.

There are fewer course offerings this year due to classroom limits. We can't have access to the Cornell University classrooms due to campus restrictions, but we have five (5) classrooms at the Hotel Ithaca. There will be a total of eight (8) courses offered, with week-long IAO-1 as in-person only and week-long Course 1: Appraisal Principles and Procedures in a hybrid format (in-person and online simultaneously), along with six (6) different two-day classes (three on Monday and Tuesday and three on Wednesday and Thursday). Four of these classes will be offered in a hybrid format and two as in-person only. All of the two-day classes are either brand new or newly updated to include the latest information available to assist you in your valuation and administration functions. All class descriptions and instructor bios are found on our website, along with the online registration form to submit for you to sign up.

It has been a very long time since our last get together at the Cornell Seminar in July 2019, and I am looking forward to seeing as many of you as possible who can attend in one format or another.

Tom



Dean Thomas Frey,  
FIAO, RES, AAS

## Cornell Seminar on Appraising Classes:

### 5-day classes:

- Course 1: Appraisal Principles and Procedures, Instructor: Nate Gabbert, FIAO (in person and online)
- IAO-1: Cathy Conklin and Denise Trudell (in person only)

### 2-day classes, Monday-Tuesday

- Valuation of Solar Farms, Instructor: John Zukowski, IAO, MAI, SRA (in person only)
- Valuation of Self Storage Units, Instructor: Andrea Nilon, FIAO (in person and online)
- Residential and Agricultural Exemptions, Instructors: Anne Sapienza, IAO and Jim Kirsch (in person and online)

### 2-day classes, Wednesday-Thursday

- Valuation of Wineries, Breweries, and Distilleries, Instructor: John Zukowski, IAO, MAI, SRA (in person and online)
- Measurement Matters: How Inconsistent Building Areas Can Undermine Valuation Credibility, Instructor: Gary McCabe, CAE (in person only)
- Real Property Tax Law for Assessors, Instructor: Tom Frey, FIAO (in person and online)

## Register Today! In Person or Online Classes!

Class descriptions; instructor bio's; and continuing education credit, reimbursement, and online hotel reservation information are on our website at [nyassessor.org/cornell-seminar](http://nyassessor.org/cornell-seminar).



Cornell attendees may also make reservations by calling the hotel directly at 607-272-1000 and referencing the block code 5093 – New York State Assessors 2021.



# AWARDS & RECOGNITION

One of the highlights of the New York State Assessors Association Annual Conference is the Awards Banquet. This is the night when we honor those members and associates who have been a credit to the assessment profession.

Your nominations and recommendations are critical to the success of this program. Please take a moment to reflect upon the success of your fellow assessors and take time to nominate a candidate for one of the special award categories listed on our website: [nyassessor.org/nysaa-awards](http://nyassessor.org/nysaa-awards).

To nominate a candidate for any of the award categories, please prepare a brief written recommendation describing the qualifications and applicable noteworthy work performed by the candidate, including the prescribed information requested for each award.

**All nominations must be submitted by July 1, 2021 to: Christine Hayes Chair, Awards Committee, PO Box 90, Brant Lake, NY 12815, 518-494-4198, [assessor@horiconny.gov](mailto:assessor@horiconny.gov)**

Determinations and notification of award recipients will be made at the discretion of the Awards and Recognition Committee. No public announcement will be made prior to the Annual Meeting and Fall Seminar.

A full description of each award is available at [nyassessor.org/nysaa-awards](http://nyassessor.org/nysaa-awards).

## MEMBERS:

- ◇ **ASSESSOR'S OUTSTANDING CONTRIBUTION AWARD**
- ◇ **DISTINGUISHED SERVICE AWARD**
- ◇ **INNOVATION AWARD**
- ◇ **MEMBERSHIP AWARD**
- ◇ **MOST VALUABLE MEMBER AWARD**
- ◇ **OUTSTANDING NEW MEMBER AWARD**
- ◇ **ROBERT OSIAS PROFESSIONALISM AWARD**
- ◇ **SUSAN U. HOWARTH OUTSTANDING STAFF ASSISTANCE AWARD**

## MEMBERS OR NON-MEMBERS:

- ◇ **CERTIFICATE OF APPRECIATION**
- ◇ **DISTINGUISHED ASSESSMENT JURISDICTION AWARD**
- ◇ **DISTINGUISHED ASSISTANCE AWARD**
- ◇ **MEDIA AWARD**
- ◇ **OUTSTANDING COUNTY ASSOCIATION AWARD**
- ◇ **PUBLIC COMMUNICATIONS AWARD**

## IAO EXAMINATION ANNOUNCEMENT

The IAO Examination Committee is requesting applications from interested parties who wish to challenge the exam in 2021.

### Exam Date

July 17, 2021

### Location

Hotel Ithaca

### Application

June 21, 2021

Anyone interested in taking the exam should write or call for information and an application:

NYS Assessors Association

116 Salina St., Suite 8

Liverpool, NY 13088

The application is available on our website, [www.nyassessor.org](http://www.nyassessor.org), under IAO, and go to the IAO Membership & Exam link.



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Contact David M. Barnett, Vice President: [dbarnett@garappraisal.com](mailto:dbarnett@garappraisal.com)

F. Cindy Baire, President/Partner: [cbaire@garappraisal.com](mailto:cbaire@garappraisal.com)

[www.garappraisal.com](http://www.garappraisal.com)

**800-836-0382**



# MEMBER MILESTONES

Member Milestones will publish important events pertaining to current and past NYSAA and IAO members. Milestones include new members, position changes, retirements, deaths, etc. Your help is needed to ensure that every milestone is noted! Please email your milestones to [admin@nyassessor.org](mailto:admin@nyassessor.org).

Please welcome new members: Dana Brown, Town of Riverhead; Tom Darby, Town of Milan; Shannon Harris, Town of Esopus; Tyler Lawrence, Tompkins County Department of Assessment; Audra Libertella-Rapp, Town of Babylon; Daniel Maxwell, Towns of Amsterdam, Fairfield, Herkimer, Little Falls, Manheim, Richfield; Heather Richway, Tompkins County Department of Assessment; Jennifer Shute, City of Mount Vernon; Dwayne Walker, NYS Department of Taxation & Finance; Brittany Willson, Town of Redfield

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## Save the Date

### Annual Meeting & Seminar on Assessment Administration

October 3-6, 2021

Sheraton Niagara Falls

300 3rd St., Niagara Falls, NY 14303

Registration and Annual Meeting information will be available in upcoming issues of the Bulletin.



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# MEMBER COMMENTARY

## THE MAGNETIC PERSONALITY OF THE ASSESSORS DESK

*By Rob Bick, Assessor, Town of Clay*

One day I was silently working away, minding my own business, when my phone rang. Now, those of you who work in some towns, regardless of size, who have plenty of staff may not have a chance to answer these random phone calls. I don't know if this is a blessing or a curse? It is entertaining, that I can promise.

This particular individual was irate about his school taxes. (Imagine that, a taxpayer calling an ASSESSOR about SCHOOL TAXES.) Yet this was not an ordinary school tax call. In this instance, this person had a child who required participation in a certain class. This class was full, and his child could not gain admittance. He called the school to complain and happened to mention that he felt he should not have to pay his school taxes if his child has been denied access to an appropriate education. As he stated: "As soon as I mentioned taxes, they said call the assessor."

Thus, he called me, upset on many fronts: about having to pay the taxes, about why they are so high, and how the school could pass the fiscal responsibility of programming on to someone outside the school district like that (meaning the assessor).

Seeing an opportunity to educate, we got on the topic of school taxes, public education, the nuances of school aide formulas, and the like. He calmed down and understood my position, but he did not like the idea that he could not get for his child what he HAD to pay for with his school taxes.

Thus, I pondered as I wandered. Not so much about this individual, but the fact that this issue ended up on my desk. I pondered some more and thought back to many, many circumstances where the performance/response by one section of government ends up on my desk as a tax complaint.

I thought about easement issues. How one person cannot build a shed on the easement, so his taxes should be lowered because the property cannot be fully utilized. In another case, someone puts a garage too close to a property line setback, and so the contiguous property owner complains that he has to look at the side of the shed when he is on his patio, so his taxes must be lowered.

We have the folks who complain about having to pay the highway taxes if their specific road is not plowed immediately, or it is plowed repeatedly, and the snow ends up in their driveway. Either way, the service is unacceptable, so the taxes are too high.

There are those who get tickets from the local police but, of course, they are innocent, and they should not have to pay taxes if the police are out there wasting public funded resources.

The "why do I have to pay for a dog license...I pay taxes and I want them lowered" scenario is always charming.

I love the classic case of the planning board approving a development next to a farm, where all the homeowners complain about the spreading of manure and dust from cultivation, and they should have some consideration on their taxes. The rise of the dreaded "manure" discount! That is what happens when you mooooo-ve in next to a farm (sorry-had to say it).

It is similar to buying a home under an airport. You knew it. You bought it anyway. The truth was as "plane" as the nose on your face.

The last one: Construction permitting issues. My favorite example is the town approving a building permit for a remodel and two decks to the tune of \$60,000. The contractor then tore the entire house down except for one 8' section of wall, built a brand new house that was larger than the original, and sold it for \$368,000. There is a lot wrong with this scenario. The permit was fraudulent (the town lost thousands in permit fees), there were no inspections performed that I can find (seriously illegal), and the codes officer that approved the permit was in charge of complaints and not approved to issue residential construction permits. The owners want to grieve because the permit said it was only a \$60,000 remodel.



# SCHOLARSHIP LOTTERY

## ***John H. Way—John M. Costello Memorial Educational Fund***

### **2022 Cornell Seminar and Annual Meeting Conference Scholarship Lottery**

At the NYSAA 2021 Annual Meeting Conference, the Fund will be giving away six (6) scholarships to the 2022 Cornell Seminar and two (2) scholarships to the NYSAA 2022 Annual Conference. All members and their staff in good standing with the NYSAA are eligible to enter the scholarship lottery. The lottery will be held the evening of Tuesday, October 5, 2021 at the Sheraton Niagara Falls in Niagara Falls, NY.

To enter, complete the entry form printed below and return it to:

Robert A. Criddle, IAO, Chair

John H. Way—John M. Costello Memorial Educational Fund

269 Ogden Center Rd.

Spencerport, NY 14559

or drop it in the Scholarship Box at the annual meeting.

## ***John H. Way—John M. Costello Memorial Educational Fund***

### **2022 Cornell Seminar and Annual Meeting Conference Scholarship Lottery**

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Municipality: \_\_\_\_\_

Check which lottery you wish to enter (if neither is checked, you will automatically be entered in both):

\_\_\_\_\_ Cornell

\_\_\_\_\_ Annual Meeting

Assessor's Name if Staff: \_\_\_\_\_

Mailing Address/PO Box: \_\_\_\_\_

City: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Is the assessor a member in good standing of the NYSAA?      Yes      No

Assessor's Signature: \_\_\_\_\_

# MEMBER COMMENTARY

## COMPARABLE SALES FOR SCAR DON'T HAVE TO PRECEDE VALUATION DATE

*By Todd Huttunen, Assessor, Town of Eastchester*

Although the original source is unclear, there has evolved a myth surrounding the Small Claims Assessment Review (SCAR) process. A relatively small number of assessors, tax representatives, and JHO's have taken it upon themselves to assert that there is a "rule," albeit one that is found nowhere in the Real Property Tax Law, as regards SCAR. The "rule" says that in SCAR cases, comparable sales can only be used if they took place within a hallowed "valuation period," which proponents of the "rule" usually define as preceding the valuation date. Any sale after that date, no matter how similar and proximate it may be to the subject property, is inadmissible. There are however, occasions where the assessor is willing to make an exception to the "rule." If the post-valuation date sale helps the assessor's case, then it's a "stupid rule," but if it helps their opponent, then "rules are rules." Likewise, the taxpayer's representative is flexible as to when the "rule" should be enforced; invariably this will be any time the assessor thinks it shouldn't. Irrespective of which side it may appear to help, the "rule" is of course ludicrous, which is probably why it does not actually exist.

I have a theory about the "rule," and I think it comes from a misunderstanding of the appraisal process. Since most appraisals *only* include sales that precede the valuation date, some people have taken this to mean that all sales *must* precede the valuation date. But the reason most sales precede valuation date is that most appraisals are written within a few days of inspection, and the date of inspection is usually the valuation date. Future sales are not used for the simple reason that they're not available when the appraisal is written. Appraisals that are done for SCAR, however, are more often retrospective, and one benefit of a retrospective appraisal is that hindsight is 20/20. A retrospective appraisal has a pool of potential comps that is twice the size of one where the only sales available are historical. If the purpose of an appraisal is to answer the question of what a property is worth, then a comparable sale is any sale that helps answer that question.

As a matter of fact, the "perfect" comp is inevitably and inarguably going to be the sale that closed after the valuation date, probably two to three months after. A closing that takes place two months after valuation date will reflect a contract signing, or a meeting of the minds, that occurred right around the valuation date. A sale that closes in September is not telling you where the market *is* in September, it's telling you where the market *was* in July, when the buyer and seller agreed on a price.

The most obvious example of a sale that should not be ignored, based solely on when it occurred, would be a sale of the subject property. If the subject property sold one year after, or one year before the valuation date, there is no doubt that either the petitioner or the assessor (never both, for some reason) will cite that sale as evidence of market value. Such a sale would, of course, be relevant, because looking at it from a distance enables us to know whether or not market conditions had changed between the date the sale took place and the valuation date. It doesn't matter if the sale date preceded the valuation date or vice-versa. The sale price can be trended - forward or back, up or down - to the valuation date. If values were increasing 5% per year and the sale took place a year prior to valuation date, then as of valuation date it was worth 5% more. And if that trend continued into the following year and the sale was a year after valuation date, then its value as of the earlier date would be 5% less. No one can argue that an arms' length sale of a property is not relevant to the value of that very same property if the sale occurred under market conditions similar (though not necessarily identical) to those on the valuation date. It's not rocket science.

If this applies to a subject property, and it surely does, then it applies to comparable sales, too. Again, a comparable sale is any sale that helps answer the question - what was the subject worth as of a given date? It may have sold before that date. It may have sold after that date. But to willingly and arbitrarily ignore 50% of the available market data is foolish. Appraising is hard enough, why do it with one hand metaphorically tied behind your back? It would be akin to one party beginning testimony by saying, "The house next door to the subject, which is identical in every way, sold on July 1, 2020 for..." only to be interrupted by the other party

# 100% COUNTY MEMBERSHIP CONTEST

**ATTN: County Presidents**—now is the time to start planning to make sure your county is recognized at the fall conference for 100% membership!

## RULES:

1. The county must have a county assessors' association.
2. All sole assessors in the county must be NYSAA members.
3. There must be one NYSAA member from each jurisdiction in the county that has a three-person board.
4. If there is a city in the county, the chief assessor or assessors must be NYSAA members.

## HOW TO QUALIFY (PLEASE READ CAREFULLY—THE PROCESS HAS CHANGED):

Start now by encouraging the assessors in your county who are already NYSAA members to pay their dues by June 30, 2021 and by encouraging those who aren't members to join. On July 1, 2021, the list of paid NYSAA members will be emailed to each county president. County presidents must then check which of their county's municipalities are not represented and encourage non-members to join (meaning—dues paid in full, not a voucher) by July 31, 2021. Then, by August 6, county presidents must submit their list of members to the NYSAA office at [admin@nyassessor.org](mailto:admin@nyassessor.org) for confirmation of 100% membership.

## WHAT DOES A COUNTY THAT QUALIFIES GET?

1. Counties with 1-20 members: \$75.00
2. Counties with 21 or more members: \$100.00
3. Additional members (other board members, real property appraisers, staff, etc.): \$1.00 each

[Member Commentary, Bick, continued from page 11](#)

I have all the photos, trust me on that. Sometimes it is stunning what can be swept under the rug and still manages to land on my desk as a tax complaint.

Don't tap the brakes yet! The newest song on the hit parade: the new Amazon warehouse (3,774,000 sf and 85' high) is causing my cell phone to drop calls, so my taxes should be adjusted. We spend more per pupil to educate than any state in the country, and this...is what I get.

We can talk about commercial development, solar farms, etc. in proximity to "in place" residential development ad infinitum. Always a joy and only occasionally handled well by local elected officials. A topic for another day.

It seems this drumbeat goes on and on. It appears that: *everything, EVERYTHING, EV...RE...THING* touched by any other department or any elected body that does not go as planned on some front swirls around town hall like the flu in the air ducts and then sticks to my desk as a tax complaint, like "all natural" peanut butter sticks to the roof of your mouth. Many of you see the same phenomena. It is a great opportunity to educate, but it does foster discouragement that so much of what comes our way is not of our doing (i.e.: SCHOOL TAXES). Oh well, what can one do about the heterogeneous spending of government. It is truly all... and only... about the tax bill.

[Member Commentary, Huttenen, continued from page 13](#)

exclaiming, "Don't tell me, it's irrelevant!" Not only is it not irrelevant, it's the best possible comp. By the time the SCAR hearing takes place, whether, if, by how much, and in what direction market conditions changed over that one-year period will be known. There's no better comp, and it belongs in the appraisal.

There's one reason - and only one reason - most appraisals don't include sales that took place after the valuation date. They're usually not available to the appraiser. But in a retrospective appraisal they are available, and appraisers use them for the same reason birds take flight - because they can. By including them, and using the 20/20 hindsight we're lucky enough to have when we do a retrospective appraisal, we are assured of getting a more accurate, and well supported, estimate of value. That should be the goal of everyone involved.



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