

HH&K

Hinman, Howard & Kattell^{LLP}
ATTORNEYS

80 Exchange Street | P.O. Box 5250 | Binghamton NY 13902-5250 | www.hhk.com

RECEIVED

PAUL T. SHEPPARD

JUN 21 2022

VCSD SUPT'S OFFICE

Partner
psheppard@hhk.com
P: (607) 231-6729
F: (607) 723-6605
ALSO ADMITTED IN PA

June 16, 2022

David S. Berger, Esq.
301 N. Stage Road
Vestal, NY 13850

Mark Minoia
516 Front Street
Vestal, NY 13850

Wendy Gates Hughes
County Receiver of Taxes
60 Hawley Street
Binghamton, NY 13901

Emil Bielecki
Town of Vestal Clerk
516 Front Street
Vestal, NY 13850

Superintendent
Vestal Central School District
201 Main Street
Vestal, NY 13850

Jerome Knebel
Commissioner of Finance
60 Hawley Street
Binghamton, NY 13901

Re: Steven and Emma Cheek v. Assessor of the Town of Vestal, et al.
Index No.: EFCA2021001939

To Whom It May Concern:

Enclosed please find a copy of the Order of Hon. Eugene D. Faughnan, dated June 16, 2022, together with the parties' Settlement Agreement, referred to and made part therein, correcting the tax assessment rolls relating to the above-referenced matter for tax year 2021/2022, with notice of entry, together with our demand for refunds.

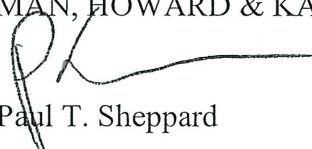
Please place this in line for refund of excess 2021/22 Town, County, School and Library taxes. *All checks should be made payable to "Hinman, Howard & Kattell, LLP, as attorneys," and sent directly to this office.* If you have any questions concerning the foregoing, do not hesitate to contact the undersigned.

In addition to the foregoing, please note that, as per the terms of the Order and Settlement Agreement, the final 2022 assessment on this property must be reduced to **\$525,000**, irrespective of whatever determination the Board of Assessment Review issues.

Very truly yours,

HINMAN, HOWARD & KATTELL, LLP

By:


Paul T. Sheppard

STATE OF NEW YORK
SUPREME COURT: COUNTY OF BROOME

In the Matter of the Petition of

Steven and Emma Cheek,

Petitioners,

vs.

The Assessor of the Town of Vestal, New York, and
The Town of Vestal, New York,

Respondents,

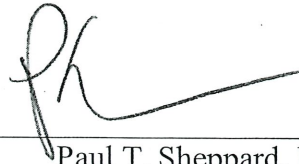
For Review of Tax Assessments Under
Article 7 of the Real Property Tax Law.

NOTICE OF ENTRY

Index No.: EFCA2021001939

PLEASE TAKE NOTICE that the attached is a true copy of an Order of the Hon. Eugene D. Faughnan, dated June 16, 2022, together with the parties' Settlement Agreement, dated June 9, 2022, referred to and made a part therein, which was duly entered in the Broome County Clerk's Office on June 16, 2022.

Dated: June 16, 2022
Binghamton, New York



Paul T. Sheppard, Esq.
HINMAN, HOWARD & KATTELL, LLP
Attorneys for Petitioner
Office and Post Office Address
80 Exchange Street
P.O. Box 5250
Binghamton, NY 13902-5250
[Telephone: (607) 723-5341]
E-Mail: psheppard@hhk.com

To: David S. Berger, Esq.
301 N. Stage Road
Vestal, NY 13850

Mark Minoia
Appointed Assessor
516 Front Street
Vestal, NY 13850

Wendy Gates Hughes
County Receiver of Taxes
60 Hawley Street
Binghamton, NY 13901

Emil Bielecki
Town of Vestal Clerk
516 Front Street
Vestal, NY 13850

Superintendent
Vestal Central School District
201 Main Street
Vestal, NY 13850

Jerome Knebel
Commissioner of Finance
60 Hawley Street
Binghamton, NY 13901

In Chambers of the Supreme Court held
in Broome County at Binghamton, New
York on the 15 day of June, 2022.

PRESENT: Hon. Eugene Faughnan
Presiding Justice

STATE OF NEW YORK
SUPREME COURT : COUNTY OF BROOME

In the Matter of the Petition of

Steven and Emma Cheek,

Petitioners,

vs.

Index No.: EFCA2021001939

The Assessor of the Town of Vestal, New York, and
The Town of Vestal, New York,

RJI Year 2021

Respondents,

For Review of Tax Assessments Under
Article 7 of the Real Property Tax Law.

ORDER

Upon reading and filing the annexed Settlement Agreement, it is hereby:

ORDERED, that the above entitled proceedings are hereby discontinued, with prejudice,
on the following terms and conditions:

- 1: For tax year 2021/2022, the total assessment on the 100 Foster Road, Vestal, New York, designated on the Town of Vestal's assessment and tax rolls as Tax Map Parcel No. 190.01-1-39.1 ("Subject Parcel") shall be reduced from \$594,200 to \$525,000.
2. For tax year 2022/2023, the total assessment on the Subject Parcel shall be reduced from \$641,800 to \$525,000.
3. The Town of Vestal, acting through its Assessor, or the proper official having custody of the assessment roll and authority to do so, shall make or cause to be made, upon the


proper books and records and on the assessment rolls of the Town of Vestal, the entries, changes and corrections necessary to conform the assessments to the agreed upon reduced assessments.

4. Petitioners will receive refunds, without interest, for any excess taxes paid for tax year 2021/22 (i.e. September 2021 School and Library taxes and January 2022 Town and County taxes and all other *ad valorem* special district taxes). Refunds shall be paid, by check and made payable to "Hinman, Howard & Kattell, LLP, as attorneys," within sixty (60) days of the entry of an Order in this proceeding directing such payment and the presentment of a demand for refund. If payment is not timely made, interest shall accrue on any payment not timely paid from the date of each overpayment at the statutory rate.

5. All other terms and conditions of the parties' Settlement Agreement, annexed hereto, are incorporated herein and made a part of this Order; and it is further

ORDERED, that each party shall bear its own costs, disbursements and attorney's fees.

Dated: Binghamton, New York
June 16th 2022



J.S.C.

ENTER:

HON. EUGENE D. FAUGHNAN

I, the undersigned, being duly sworn, depose and say that the above-
 stated facts are true to the best of my knowledge, information, and belief,
 and I believe I am qualified to testify to the truth of the above-
 stated facts. I declare under penalty of perjury that the foregoing is true
 and correct. Executed on this 15th day of June, 2022, at New York, New York.
 [Signature]
 [Name]
 [Title]

HON. EUGENE D. FAUGHNAN

STATE OF NEW YORK
SUPREME COURT : COUNTY OF BROOME

In the Matter of the Petition of

Steven and Emma Check,

Petitioners,

Index No.: EFCA2021001939

vs.

RJI Year 2021

The Assessor of the Town of Vestal, New York, and
The Town of Vestal, New York,

Judge Assigned:
Hon. Eugene Faughnan

Respondents,

For Review of Tax Assessments Under
Article 7 of the Real Property Tax Law.

SETTLEMENT AGREEMENT

WHEREAS, Petitioners Steven and Emma Check ("Petitioners") were and still are the owners of certain real property located at 100 Foster Road, Vestal, New York, and designated on the Town of Vestal assessment rolls as Tax Map No. 190.01-1-39.1 ("Subject Parcel"); and

WHEREAS, the above entitled Real Property Tax Law Article 7 proceeding was commenced by the Petitioners against the Assessor of the Town of Vestal, New York ("Assessor") and the Town of Vestal ("Town"), for the tax year 2021/2022; and

WHEREAS, on May 24, 2022, Petitioners timely filed a grievance complaint with the Town of Vestal Board of Assessment Review challenging the 2022 tentative assessment on the Subject Parcel; and

WHEREAS, it is the intention of the parties to resolve and settle all disputes and differences concerning the valuation and assessment of the Subject Parcel; and

WHEREAS, the parties are desirous of settling and discontinuing the captioned proceeding on the basis hereinafter set forth;

NOW, THEREFORE, the parties, through their attorneys, hereby stipulate and agree as follows:

1. For tax year 2021/2022, the total assessment on the Subject Parcel shall be reduced from \$594,200 to \$525,000.
2. For tax year 2022/2023, the total assessment on the Subject Parcel shall be reduced from \$641,800 to \$525,000.
3. Pursuant to and in accordance with Section 727 of the Real Property Tax Law, and subject to the provisions of paragraphs "4" and "5," *infra*, the assessment on the Subject Parcel shall be maintained at \$525,000 on the 2023 and 2024 tax assessment rolls, and shall not be adjusted by the Town or the Town Assessor on the assessment rolls prepared and adopted in 2023 and 2024, and neither Petitioner nor his successors or assigns shall challenge said assessments on the assessment rolls prepared and adopted in 2023 and 2024.
4. In accordance with said Section 727, nothing in this Agreement shall prohibit the Town from changing the assessment on the Subject Parcel in the event Petitioner makes additions or alterations to, or improvements on, or in the event of destruction, retirement or demolition without replacement of the improvements on the Subject Parcel, which affect the taxable value of the Subject Parcel and, similarly, Petitioner shall not be barred from challenging and commencing proceedings to review the assessment on the Subject Parcel in the event there has been any new assessment because of additions, alterations or improvements, or in the event of destruction, retirements or demolition without replacement of the improvements on the Subject Parcel which affect the taxable value of the Subject Parcel. Such changes in assessment shall be limited to

changes attributable to such additions, alterations, improvements, destruction, retirements or demolitions. Neither an assessment change nor a review under this paragraph will be a failure of the parties to perform the Settlement Agreement.

5. In addition to the foregoing, in the event that the Town undertakes a Town-wide revaluation, involving the inspection, appraisal and valuation of all properties within the Town, the Town will not be prohibited from changing the assessment on the Subject Parcel, and Petitioner will not be barred from challenging and commencing proceedings to review any such revaluation assessment.

6. This Settlement Agreement applies only to the Subject Parcel identified herein and does not apply to any other properties or tax map parcels owned by the Petitioners.

7. The Town, acting through its Assessor, or the proper official having custody of the assessment roll and authority to do so, shall make or cause to be made upon the proper books and records and on the assessment rolls of the Town of Vestal, the entries, changes and corrections necessary to conform the assessments to the agreed upon reduced assessments.

8. Petitioners will receive refunds, without interest, for the excess taxes paid for tax year 2021/22 (i.e., September 2021 School and Library taxes and January 2022 Town and County taxes and all *ad valorem* special district taxes). Refunds shall be paid, by check and made payable to "Hinman, Howard & Kattell, LLP, as attorneys," within sixty (60) days of the entry of an Order in this proceeding directing such payment and the presentment of a demand for refund. If payment is not timely made, interest shall accrue on any payment not timely paid from the date of each overpayment at the statutory rate.


9. An order may be entered upon this Settlement Agreement discontinuing and resolving the captioned proceeding, with prejudice and without costs to Petitioner or the Town, without further notice.

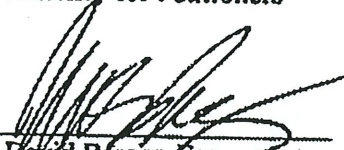
10. This Settlement Agreement may be executed in several counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

June 9
Dated: ~~May~~, 2022

June 9th
Dated: ~~May~~, 2022

HINMAN, HOWARD & KATTELL, LLP

By: 
Paul T. Sheppard, Esq.
Attorney for Petitioners

By: 
David Berger, Esq.
Attorneys for the Respondents

STATE OF NEW YORK
SUPREME COURT : COUNTY OF BROOME

In the Matter of the Petition of

Steven and Emma Cheek,

Petitioners,

Index No.: EFCA2021001939

vs.

RJI Year 2021

The Assessor of the Town of Vestal, New York, and
The Town of Vestal, New York,

Judge Assigned:
Hon. Eugene D. Faughnan

Respondents,

For Review of Tax Assessments Under
Article 7 of the Real Property Tax Law.


DEMAND FOR REFUNDS

PLEASE TAKE NOTICE that the undersigned hereby demands that the refunds directed to be audited, allowed and paid to the petitioners in the above entitled proceeding, as per the Order of Hon. Eugene D. Faughnan, Supreme Court Justice, Broome County, dated June 16, 2022, be allowed and paid pursuant to the terms of the Settlement Agreement, dated June 9, 2022, referred to and made a part therein. No interest shall accrue on any of the refunds due unless said refunds are not paid within sixty (60) days after Petitioners demand for audit and payment are served upon the appropriate taxing authorities.

PLEASE TAKE FURTHER NOTICE that this demand is made upon you pursuant to Section 726 of the Real Property Tax Law of the State of New York.

Dated: Binghamton, New York
June 16, 2022

HINMAN, HOWARD & KATTELL, LLP



Paul T. Sheppard, Esq.
Attorneys for Petitioners
Office and Post Office Address
700 Security Mutual Building
80 Exchange Street
P.O. Box 5250
Binghamton, NY 13902
[Telephone: (607) 723-5341]

To:

David S. Berger, Esq.
301 N. Stage Road
Vestal, NY 13850

Mark Minoia
Appointed Assessor
516 Front Street
Vestal, NY 13850

Wendy Gates Hughes
County Receiver of Taxes
60 Hawley Street
Binghamton, NY 13901

Emil Bielecki
Town of Vestal Clerk
516 Front Street
Vestal, NY 13850

Superintendent
Vestal Central School District
201 Main Street
Vestal, NY 13850

Jerome Knebel
Commissioner of Finance
60 Hawley Street
Binghamton, NY 13901