

HH&K

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ALSO ADMITTED IN PA

April 27, 2022

RECEIVED

APR 29 2022

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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: Kovacevic v. Assessor of the Town of Vestal, et al.
Index No.: EFCA2021001937

To Whom It May Concern:

Enclosed please find a copy of the Order and Judgment of Hon. Eugene D. Faughnan, dated April 25, 2022, correcting the tax assessment roll relating to the above-referenced matter for tax year 2021/2022, with notice of entry, together with our demand for refunds.

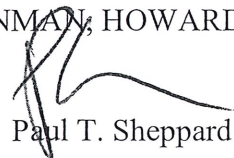
Judge Faughnan's order grants summary judgment to the petitioners and directs that the 2021 assessment on 190 Murray Hill Road, Vestal, New York, Tax Map No. 159.14-1-2, be reduced from \$291,800 to \$265,272.

Please place this in line for refund of excess Town, County, School and Library taxes, plus statutory interest. In addition, the Town should issue a check for costs and disbursements awarded by the Court. *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.

Very truly yours,

HINMAN, HOWARD & KATTELL, LLP

By:


Paul T. Sheppard

STATE OF NEW YORK
SUPREME COURT: COUNTY OF BROOME

Blazo Kovacevic and Natalija Mijatovic Kovacevic,

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.: EFCA2021001937

PLEASE TAKE NOTICE that the attached is a true copy of an Order and Judgment of the Hon. Eugene D. Faughnan, dated April 25, 2022, which was duly entered in the Broome County Clerk's Office on April 26, 2022.

Dated: April 27, 2022
Binghamton, New York



Raul T. Sheppard, Esq.
HINMAN, HOWARD & KATTELL, LLP
Attorneys for Petitioner
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At a Motion Term of the Supreme Court of the State of New York held in and for the Sixth Judicial District at the Broome County Courthouse, Binghamton, New York, on the 3rd day of November 2021, by virtual oral argument.

PRESENT: HON. EUGENE D. FAUGHNAN
Supreme Court Justice, Presiding

STATE OF NEW YORK
SUPREME COURT : COUNTY OF BROOME

Blazo Kovacevic and Natalija Mijatovic Kovacevic,

Petitioners,

vs.

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

Respondents,

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

ORDER and JUDGMENT

Index No.: EFCA2021001937

Judge Assigned:
Hon. Eugene D. Faughnan

Petitioners in the above-captioned proceeding having duly moved for summary judgment granting the Petitioners' second cause of action, annulling the increase in assessment on the Petitioners' property at 190 Murray Hill Road, Vestal, New York, Tax Map No. 159.14-1-2 ("Subject Property"), and reducing said assessment from \$291,800 to \$265,272; and said motion having come on to be heard on November 3, 2021, and after hearing Hinman, Howard & Kattell, LLP (Paul T. Sheppard, Esq., of counsel), for petitioners, and David S. Berger, Esq., counsel for respondents, and due deliberation having been had thereon; and the Court having issued a Decision and Order, dated March 16, 2022 and entered in the Office of the Broome County Clerk on March 16, 2022, granting Petitioners' motion, it is

ORDERED AND ADJUDGED THAT:

1. The total assessment for tax year 2021/2022 on the Subject Property be reduced to and fixed in the following corrected amount:

<u>Tax Map Parcel</u>	<u>Original Assessment</u>	<u>Corrected Assessment</u>	<u>Reduction</u>
159.14-1-2	\$291,800	\$265,272	\$26,528

2. 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 assessment on the Subject Parcel to the above-referenced reduced assessments.

3. The Commissioner of Finance or County Treasurer of the County of Broome, the Town Clerk or Supervisor of the Town of Vestal, and the Superintendent or Chief Fiscal Officer of the Board of Education of the Vestal Central School District, shall certify the amount of any county, town, special district, school, library or other *ad valorem* taxes, respectively, paid by Petitioners on the basis of the original assessment for tax year 2021/2022, which are in excess of the taxes computed for such years on the basis of the reduced assessment established in this order and judgment, and shall certify the amount of overpayment received by the County, Town, School or other special district, respectively, to the County Clerk of the County of Broome within twenty (20) days after service of a copy of this order and judgment upon them.

4. The respective certificates, when so filed, shall become part of this order and judgment and incorporated in it, and the refunds of County, Town, School, Library and other *ad valorem* taxes due to Petitioners as a result of this order and judgment shall be repaid to Petitioners


by the respective recipients of the taxes in accordance with the procedures set forth in Section 726 of the Real Property Tax Law, with interest on the excess taxes paid by Petitioners, at the rate of 2% per annum, from the date the taxes were paid by Petitioners to the date that the refunds are paid to Petitioners.

5. As per Real Property Tax Law § 727, and subject to the exceptions set forth in Real Property Tax Law § 727(2), the assessed valuation of the Subject Property set forth herein shall not be changed on the 2022, 2023 and 2024 assessment rolls, and no petitions for review of the assessment of the Subject Property shall be filed while the provisions of Real Property Tax Law §727 are in effect for this proceeding.

6. Petitioners are awarded the costs and disbursements of these proceedings pursuant to Real Property Tax Law §722 (1), in the amount of \$560.47.

7. This order and judgment is to be filed and docketed as a judgment in the Broome County Clerk's office as provided for in CPLR 2222.

Dated: Binghamton, New York
April 25, 2022



Hon. Eugene D. Faughnan
Supreme Court Justice

ENTER:

STATE OF NEW YORK
SUPREME COURT : COUNTY OF BROOME

Blazo Kovacevic and Natalija Mijatovic Kovacevic,

Petitioners,

vs.

Index No.: EFCA202101937

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

RJI Year.: 2021

Respondents,

Judge Assigned:
Hon. Eugene D. Faughnan

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 to be audited and allowed, by virtue of the Order and Judgment of Hon. Eugene D. Faughnan, Supreme Court Justice, Broome County, dated April 25, 2022, be allowed and paid in accordance with the assessment reductions granted by said order, plus statutory interest.

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
April 27, 2022

HINMAN, HOWARD & KATTELL, LLP



Paul T. Sheppard, Esq.

Attorneys for Petitioner
Office and Post Office Address
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80 Exchange Street
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To:

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Kovacevic, Blazo/Natalija		5/2/2022						
Tax Map #	Property Address	Year	Assessment	SCAR/SC decision	Difference	multiplier	Tax Rate	Refund
159.14-1-2	190 Murray Hill Rd	2021	\$291,800	\$265,272	\$26,528	26.53	21.573001	\$572.29
LIBRARY								
159.14-1-2	190 Murray Hill Rd	2021	\$291,800	\$265,272	\$26,528	26.53	0.340855	\$9.04
TOTAL								\$581.33
	VCS only		\$572.29					
	VPL only		\$9.04					