Linda R. Killian One Forest Lane Scarsdale, NY 10583

August 12, 2016

Dear Mayor Mark and Trustees:

A number of Scarsdale taxpayers have raised compelling issues about the 2016 JF Ryan reval, producing extensive evidence showing that this very small firm has unilaterally undone the comprehensive and rigorous reval completed in 2014 by nationally recognized Tyler Technologies. Using a questionable methodology, JF Ryan shifted the tax burden from newer and larger properties to older and smaller ones. The record also indicates a troubling lack of appropriate supervision and accountability by the Village and Trustees of JF Ryan's procedures and methodology.

In the face of mounting evidence of the JF Ryan reval's lack of integrity, the Trustees have largely dismissed legitimate taxpayer concerns with platitudes and responsibility shifting. By defending the indefensible, you are inflicting substantial financial harm and inequity upon some Scarsdale taxpayers as well as undermining the Scarsdale community's confidence in the Village Board's judgment and transparency. This is very wrong but reversible.

Unlike the 2014 Tyler Technologies reval, the JF Ryan 2016 reval never had community support. It was opposed at the outset. As more facts and emails accumulate about its questionable genesis, irregular design and sloppy execution, it is highly likely that the JF Ryan reval will generate even more righteous community opposition along with unfavorable publicity. Even if the BAR corrects these massive assessment errors on a case by case basis through the grievance process, it is possible that the integrity of Scarsdale's tax base will be compromised.

Trustees, instead of digging yourselves deeper by defending JF Ryan's flawed, unvalidated and minimally supervised 2016 reval, you should consider remedies that will restore the comprehensive baseline established by Tyler. Given the copious evidence from emails, statistical analyses performed by knowledgeable Scarsdale residents, the deviations from good practices and flagrant omissions of sales data, Scarsdale taxpayers are well justified in demanding that the Trustees nullify the illegitimate JF Ryan reval and seek redress against him and his firm on their behalf. In fact, that is your duty to Scarsdale taxpayers.

Sincerely,

Linda R Killian