

Dear Mayor and Board of Trustees,

This last weekend and the previous one, fifteen residents went door-to-door to more than 800 over assessed households to encourage them to join an Article 78 action to invalidate the Ryan Reval! The responses are flowing strongly in favor of joining this action. People are realizing that if we do not fight, our taxes will go up more than our fair share starting in 2017 until such a time that there is a new reval, the timing of which is very uncertain.

It is hard to believe that it has been over six months, since the Ryan reval train wreck pulled into Scarsdale. Hundreds of residents have repeatedly written or spoken to the Mayor and Board of Trustees (BOT) requesting that they invalidate the Ryan reval. Mayor Mark and Village Manager Pappalardo have acknowledged publicly that Ryan did not fulfill the terms of the contract and are even exploring legal action against him. Despite all of the evidence that residents have produced about the flaws in the whole revaluation process, not to mention in the model, the Mayor and Board of Trustees unequivocally stated at several meetings that they would not invalidate the Ryan reval.

Faced with overwhelming evidence of impropriety in the process, the Mayor and BOT have remained more afraid of the consequences of righting the wrong, than the challenges of setting it right.

It pains us deeply that over assessed residents' options are either to avail ourselves of the protections of Article 78, an article that authorizes bringing action against a municipality, or to give up.

The statute of limitation is January 15, 2017, four months after the final roll was filed on September 15, 2016. We must file in the next two weeks in order to give our attorney time to prepare our case. Our grounds for Article 78 are that the Village Mayor and Trustees did not supervise the entire assessment process, which has resulted in an inequitable transfer of the taxation burden to smaller homes. Neither Assessor Nanette Albanese nor J.F. Ryan fulfilled their terms of the contract. Ryan did not abide by domestic or international appraising standards, and as of early December, Ryan still cannot provide documentation for the methodology of the model. Ryan and the Assessor's office arbitrarily changed numerous construction grades and traffic multipliers. Ryan hired an unlicensed appraiser to drive by our houses and view them from the outside; he was never vetted by Assessor Albanese as per her responsibilities in the contract. The drive by assessor alternated between spending less than 3 ½ minutes per house, and being 'charged with criminal lockout, criminal trespass and threatening in the second degree' according to the Easton, Connecticut police blotter.

An Article 78 action is now almost a moral imperative to make clear to any elected or CNC selected official in Scarsdale that a mass appraisal based on a flawed model and proven to be unfair on a broad scale will have legal consequences if not overturned. Even owners of modest homes have the wherewithal to organize to defend our legal rights.

If we give up, we will pay more than our fair share of taxes and will be subsidizing under assessed properties until there is another revaluation. No Board of Assessment Review (BAR) or

Small Claims Assessment Review (SCAR) decisions change that while some of us may be successful in lowering our own individual assessments, under assessed values do not change until the next reval. For those homeowners who have not yet filed a grievance, you can only grieve in June 2017 to change your 2018 taxes.

If and when a new reval would take place, is uncertain. Mayor Mark himself stated at the June 14th Board of Trustees meeting that a new reval would probably not be for another 3-4 years. The next election, for a new mayor and three of the trustees, is not until March 2017. There is no guarantee that a new board would vote for another reval in 2017 or 2018. Given the challenges that arose with each of the revals, we believe a new mayor and trustees' will assemble an independent group of residents to oversee the reval and might also want to have a request for proposal for an appraiser. What this means is that even when a reval is approved, getting it done will take some time.

An article 78 is not a class action lawsuit, only those who join this action can benefit from it. We can also be proud that we stood firm to protect our rights before the Scarsdale Village government that appears to dismiss the owners of more modest homes as either too weak to stand up for ourselves, or worse, unworthy of equal protection under the law.

Regards,

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