

**From:** ufop77@yahoo <[ufop77@yahoo.com](mailto:ufop77@yahoo.com)>  
**Sent:** Wednesday, December 14, 2016 11:35 PM  
**To:** Mayor  
**Subject:** Please publish

Mr Mayor,

I'd like to briefly explain why I have chosen to participate the Article 78. Please let me know if any of my understandings about the current status of Mr Ryans final invoice payment(s) are incorrect.

We moved to Scarsdale in the summer of 2009 after negotiating to purchase our home. Our 'fair-market' accepted offer was just 13,000 above the assessed value set for tax purposes at that time, and the taxes were part of the "affordability equation" we considered when we negotiated the purchase price.

We fixed a lot of problems and invested in our home over the next few years, taking out a home equity line of credit with a local bank. When the 2014 revaluation was done, our assessed value increased significantly but it was justified, and our assessment went up about 14% in that first year after the Tyler revaluation. For us it wasn't a budget breaker.

During the last "drive-by" revaluation our assessed value increased by about twice as much as the prior one just 2 years earlier- and for no good reason, as we had done no more improvements to our home. Aside from the shock of potential double digit percentage increases in our taxes, even more disturbing was the fact that the data used in my reassessment was changed and inaccurate.

So this year I grieved my Assessment and I had to pay an independent appraiser to come through my house just to prove to the Village that the million dollar job that was done 2 years ago was actually more accurate than Mr Ryan's "drive-by". A judge in White Plains will soon decide if Mr Ryan's appraisal "model" for my home is correct.

Why my modest approximately 2200 square foot home received such a high percentage increase and several of my neighbors actually received unsolicited decreases became clear to me when I learned about Mr Ryans "formulaic valuation" model. That model has been exposed by many residents and judged by NY State as innaccurate by the fact that our Village is no longer assessed at 100% of market value.

The bottom line for us- our County taxes (which last year were about \$4,000 personally) will be increased by 11% due to the equalization rate imposed by NY State -and that's only IF all other variables remain constant. The portion of the Scarsdale Village "tax-pie" that my assessed value represents is still to be determined.

At present my Assessment increased by 95 K which at the old mill rate over \$22 per thousand represents about \$2,100. My slice of the pie is virtually guaranteed to increase - even if my assessment does not increase because of the over 1,000 grievances that were filed. Many of those were already granted some reduction by the Village Board of Assessment Review, and more will be granted some further reductions by the Court in White Plains. All that will effectively shrink the total size of the Scarsdale Village "tax pie" even further -thereby increasing the size of my slice.

I'm not sure all the good trusting people of Scarsdale whose Assessment increased only slightly or perhaps stayed the same even realize that their taxes are probably going to increase more than the budgetary norm because of the effects of the Ryan revaluation.

I'm participating in the Article 78 to invalidate Ryan to restore a sense of stability to my own tax bill and fairness to the village.

It's just not right when the assessment of a retiree living in an older small home on less than a quarter acre is given a double digit percentage increase while his son living in a much larger house on nearly 2 acres across town is given a similar percentage decrease!

Fairness needs to be restored; the only way to do that now is to allow a court to examine the Ryan work.

Our own Village is not satisfied with his work and admits they were not expecting what was delivered. In fact because Mr Ryan has not delivered his work product- namely the actual formula and data that he used to revalue the entire Village, they are NOT paying Mr Ryan the last installment of his contract for not fulfilling the terms.

Any concerns over wasting our own tax money because we are suing ourselves with the Article 78 can be mitigated by this fact- that the Village is not satisfied and should (and probably will) just stipulate to the Article 78 and settle before wasting more of our tax money in defense of the Ryan revaluation.

I encourage anyone with concerns to join the action to "invalidate" the most recent 'Ryan formula' revaluation and return to the last years valuations originally set by TYLER Technologies industry standard market-based valuations which were corrected by the 2 years of grievances that followed.

If Ryan stands unchallenged I believe an injustice will be done in Scarsdale.

Thank you.

Sincerely,  
Phil Maresco  
43 Ferncliff Road