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Sent: Friday, April 22, 2016 6:08 PM

To: Mayor; Steve Pappalardo

Subject: John Ryan Revaluation Update

Dear Mayor and Village Manager,

I learned this morning from reading an email from Hamlet Hub that a meeting of the Committee of the Whole was held last evening where John Ryan provided a 2016 revaluation update. As someone who has made revaluation in Scarsdale his second calling, I'm usually very cued in to what's going on in this process. Had I received timely notice, I would have appeared at this meeting and participated in the very important public discourse. The 2016 revaluation -- which I opposed -- is probably the most significant event in the Village this year. It will directly affect the property tax burden each and every property owner must bear. Yet this meeting took place with no obvious publicity, and probably would have occurred with no public participation at all had not resident Steve Rakoff serendipitously walked by Rutherford Hall on an unrelated matter, seen the microphones being set up, and asked what was about to take place. He immediately sprang to action and lassoed about a dozen of his Heathcote/Murray Hill neighbors to run down to Village Hall.

A heated discussion ensued over the next 3 1/4 hours, with numerous Heathcote/Murray Hill residents asking probing questions. I don't know what went wrong, but public notice of the meeting, even if legal, was grossly deficient for such a critical issue. Had the work been spread, Rutherford Hall would have been packed.

I spent the entire afternoon today watching the meeting. While I disagree strongly with many of the comments made by the Heathcote/Murray Hill residents -- and with the ad hominem attacks on me -- I do agree that they raised many very valid concerns about the conduct of the ongoing revaluation. John Ryan's continuing inability to give a straight answer to questions about his methodology -- which I complained about in the past -- does not inspire any confidence that this new revaluation will be an improvement over the Tyler Technologies revaluation two years ago. All he says is that he has full confidence in his so-called intuitive model, without providing any specificity for public analysis.

What's even scarier, Mr. Ryan says he will be tweaking his model until the June 1, 2016 filing deadline, which begins the three week period for property owners to file any tax grievances. So 5900 or so property owners in Scarsdale will be receiving a completely new property tax assessment, using an entirely new methodology, and then have a mere three weeks to file a property tax grievance if they disagree with the new assessment. What's very wrong is that property owners will have no opportunity to discuss the new tentative assessment with the Assessor's Office beforehand, and if in any doubt, will be obliged to file a tax grievance in order to protect their rights. Moreover, taxpayers who decide to challenge their new assessments will have to obtain independent appraisals from licensed appraisers if they have any realistic shot of winning their grievances. Having grieved my Scarsdale property taxes many times in the fourteen years I've lived here, I have incurred the considerable expense of obtaining an independent appraisal, and I have spent a lot of time litigating/negotiating with the Village before usually obtaining a reduction in our property taxes. (Nanette did beat me in trial a number of years ago; I still lose sleep over that one.). How in the world will Scarsdale property owners be able to secure such appraisals from good appraisers who know the Scarsdale market in a three week period? It's simply not going to be possible! And that inability will likely doom those property owners' chances to succeed in their tax grievances.

Moreover, filing a tax grievance is costly to property owners and time-consuming. (If a property owner uses a tax grievance service, the property owner generally winds up paying 50% or more of the first year's tax savings to the service and may have to pay for an appraisal). So pressed property owners don't file tax grievances lightly. Yet this year, a few thousand Scarsdale property owners may well be forced to do so because Mr. Ryan is not able to complete the revaluation work prior to the filing deadline.

This entire revaluation project is a train wreck waiting to happen in just over one month. The Heathcote/Murray Hill residents who turned out for last night's meeting are rightly upset with the answers they were given and they demonstrated a very real and appropriate lack of confidence engendered by Mr. Ryan's presentation and the answers to the many valid questions raised.

I strongly urge you and the Village Board to delay the property tax revaluation until next year (using a valuation date of July 1, 2016). Now that Mr. Ryan has developed what he believes to be a workable model, he can disclose the inner workings of the model publicly and receive educated feedback from the community to improve the model, if needed. He can run the model using this year's sales and release tentative assessments early next year. Then, the Village should allow an informal grievance process to occur in the Spring so that residents can receive a fair shake before having to incur the upset and expense of filing a tax grievance.

Very truly yours,

Robert Berg

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