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Sleepy Hollow Lake, Inc. v. McBride

Supreme Court, Appellate Division, Third Department, New York - July 3, 2019 - N.Y.S.3d - 2019 WL 2817487 - 2019 N.Y. Slip Op. 05371

Homeowners association (HOA) commenced proceedings to challenge municipalities' tax assessments for common areas within development.

The Supreme Court, Greene County, granted HOA's motion for summary judgment, and municipalities appealed.

The Supreme Court, Appellate Division, held that genuine issues of material fact precluded summary judgment.

Genuine issues of material fact concerning whether individual lot owners were granted a license or an easement to common areas, whether property values of individual lot owners included enhanced value or premium sufficient to cover or offset the value of common area parcels, and whether common areas had any value or beneficial property interest for homeowners association (HOA) precluded summary judgment on HOA's petition to reduce tax assessments of the common areas to zero.

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