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DCH Auto v. Town of Mamaroneck

Court of Appeals of New York - June 16, 2022 - N.E.3d - 2022 WL 2162629 - 2022 N.Y. Slip Op. 03929

Net lessee, which was contractually obligated to pay real estate taxes on the leased parcel of real property on which it operated its car dealership, challenged tax assessments by town and village by filing grievance complaints with local board of assessment review and, after the board reviewed and denied the challenges, filed petitions for judicial review.

Town and village jointly moved to dismiss. The Supreme Court, Westchester County, dismissed petitions, and net lessee appealed. The Supreme Court, Appellate Division, affirmed. Leave to appeal was granted.

The Court of Appeal held that a net lessee who is contractually obligated to pay real estate taxes on the subject property is a "person whose property is assessed" within meaning of the Real Property Tax Law (RPTL) provision setting forth the requirements for initiating administrative review of a tax assessment, and so an initial administrative complaint filed with the assessor or board of assessment review by a net lessee satisfies the provision, such that the net lessee may properly commence a proceeding for judicial review upon rejection of its grievance, abrogating *Circulo Housing Development Fund Corp. v. Assessor of City of Long Beach*, 96 A.D.3d 1053, 947 N.Y.S.2d 559.

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