

Sky View Nursing Realty LLC. v. Village of Croton-on Hudson (2015-2020)
67.18-1-1

<u>Fiscal Year</u>	<u>Assmt. Year</u>	<u>Assessed Value</u>	<u>Proposed Settled Value</u>	<u>EQ Rate</u>	<u>Actual Assmt.</u>	<u>Proposed Assmt.</u>	<u>Proposed Reduction</u>	<u>Tax Rate</u>	<u>Proposed Refund</u>
2015/2016	2014	349,885	349,885	4.33%	15,150	15,150	0	254.079	0
2016/2017	2015	386,480	386,480	3.92%	15,150	15,150	0	255.285	0
2017/2018	2016	392,487	392,487	3.86%	15,150	15,150	0	257.198	0
2018/2019	2017	417,355	417,355	3.63%	15,150	15,150	0	258.404	0
2019/2020	2018	418,508	418,508	3.62%	15,150	15,150	0	259.583	0
2020/2021	2019	638,329	638,329	3.47%	22,150	22,150	0	264.731	0
									0

Sky View Nursing Realty LLC. v. Village of Croton-on Hudson (2015-2020)
67.18-1-2

<u>Fiscal Year</u>	<u>Assmt. Year</u>	<u>Assessed Value</u>	<u>Proposed Settled Value</u>	<u>EQ Rate</u>	<u>Actual Assmt.</u>	<u>Proposed Assmt.</u>	<u>Proposed Reduction</u>	<u>Tax Rate</u>	<u>Proposed Refund</u>
2015/2016	2014	12,498,845	12,498,845	4.33%	541,200	541,200	0	254.079	0
2016/2017	2015	13,086,122	13,086,122	3.92%	541,200	541,200	0	255.285	0
2017/2018	2016	14,020,725	14,020,725	3.86%	541,200	541,200	0	257.198	0
2018/2019	2017	14,909,090	11,743,416	3.63%	541,200	426,286	114,914	258.404	29,694.24
2019/2020	2018	14,950,276	12,368,012	3.62%	541,200	429,170	112,030	259.583	29,081.08
2020/2021	2019	15,596,542	11,783,343	3.47%	541,200	408,882	132,318	264.731	35,028.68
									93,804.00

File 0010-0131N

At a Special Condemnation and Tax
Certiorari Term of the Supreme Court of the State
of New York, held in and for the County of
Westchester, White Plains, New York, on the
day of , 20 .

P R E S E N T :

HON. E. LOREN WILLIAMS,
Justice

CONSENT ORDER & JUDGMENT

In the Matter of

SKY VIEW NURSING REALTY LLC,

PETITIONER,

-AGAINST-

THE BOARD OF ASSESSORS AND/OR THE
ASSESSOR OF THE VILLAGE OF CROTON-
ON-HUDSON AND THE BOARD OF
ASSESSMENT REVIEW,

RESPONDENTS.

Index #	Assessment Year
55852/15	2015
54673/16	2016
54506/17	2017
55196/18	2018
55244/19	2019
54566/20	2020

Section 67.18, Block 1, Lots 1 & 2

The above petitioner having heretofore served and filed the Petitions and Notices to review the tax assessments fixed by the Town of Cortlandt for the assessment years 2015 through 2020, upon certain real property constituting the following assessment parcel and designated as Tax Map Nos. 67.18-1-1 & 2, on the official Assessment Map of the Village of Croton-on-Hudson, and

The issues of these proceedings having duly come on for trial at an IAS Term of this Court, and the petitioner having appeared by WARREN M. DUBITSKY, ESQ. of HERMAN KATZ CANGEMI WILKES & CLYNE, LLP, and the respondents having appeared by KEVIN STAUDT, ESQ., Counsel for the Village of Croton-on-Hudson, and the parties having made their settlement, it is

ORDERED, that the assessments on the above-referenced property be and the

same are hereby reduced, corrected and fixed for the assessment year as follows:

ASSESSMENT YEAR	TAX YEAR	TAX MAP NO.	ORIGINAL ASSESSMENT	REDUCTION	FINAL ASSESSMENT
2015	2015/16	67.18-1-1	¹⁵ \$22,150 KES	\$0	\$22,150
2016	2016/17	67.18-1-1	¹⁵ \$22,150 KES	\$0	\$22,150
2017	2017/18	67.18-1-1	¹⁵ \$22,150 KES	\$0	\$22,150
2018	2018/19	67.18-1-1	¹⁵ \$22,150 KES	\$0	\$22,150
2019	2019/20	67.18-1-1	¹⁵ \$22,150 KES	\$0	\$22,150
2020	2020/21	67.18-1-1	\$22,150	\$0	\$22,150

ASSESSMENT YEAR	TAX YEAR	TAX MAP NO.	ORIGINAL ASSESSMENT	REDUCTION	FINAL ASSESSMENT
2015	2015/16	67.18-1-2	\$541,200	\$0	\$541,200
2016	2016/17	67.18-1-2	\$541,200	\$0	\$541,200
2017	2017/18	67.18-1-2	\$541,200	\$0	\$541,200
2018	2018/19	67.18-1-2	\$541,200	\$114,914	\$426,286
2019	2019/20	67.18-1-2	\$541,200	\$112,030	\$429,170
2020	2020/21	67.18-1-2	\$541,200	\$132,318	\$408,882

and so reduced and confirmed, it is further

ORDERED, ADJUDGED AND DECREED that the officer or officers having custody of the assessment rolls upon which the above-mentioned assessments and any taxes levied thereon are entered shall correct the said entries in conformity with this Order and shall note upon the margin of said rolls, opposite said entries, that the same have been corrected by the authority of this Order, and it is further

ORDERED, that there shall be audited, allowed and paid to the petitioner by the Village of Croton-on-Harmon the amount of Village taxes paid by the petitioner as taxes against

the said erroneous assessments in excess of what the taxes would have been if the said assessments made in the aforesaid years had been determined by this Order, together with interest thereon from the date of payment thereof as provided by statute, and it is further

ORDERED, that there shall be audited, allowed and paid to the petitioner by the Croton-Harmon Union Free School District of the Town of Cortlandt, the amount of School taxes paid by the petitioner as taxes against the said erroneous assessments in excess of what the taxes would have been if the said assessments made in the aforesaid years had been determined by this Order, together with interest from the date of payment thereof as provided by statute, and it is further

ORDERED AND DIRECTED that the County Legislators of the County of Westchester, State of New York, be and are hereby directed and authorized to audit, allow and to pay to the petitioner the amount, if any, of State, County, Judiciary, Sewer District and any special taxes paid by the petitioner as taxes against said erroneous assessments in excess of what the taxes would have been if the said assessments had been as determined by this Order, together with interest thereon from the date of payment thereof as provided by statute, and it is further

ORDERED AND DIRECTED, that the Commissioner of Finance of Westchester County be served with a copy of this judgment with notice of entry, together with proof of payment of State, County, Judiciary, Sewer and any other Westchester County special district taxes, and it is further

ORDERED AND DIRECTED, that all tax refunds are to be paid with interest pursuant to §726 of the Real Property Tax Law of the State of New York; except that in the event the refund of taxes is paid within sixty (60) days from the date of service of a copy of this judgment with Notice of Entry, then interest is waived; together with the amounts of interest and penalties, if any, paid on the excess of any of the aforesaid taxes by reason of delinquent payment, and it is further

ORDERED AND DIRECTED, that all tax refunds hereinabove directed to be made by respondent, the Village of Croton-on-Hudson, and/or any of the various taxing authorities, be made by check or draft payable to the order of HERMAN KATZ CANGEMI WILKES & CLYNE, LLP, as attorneys for the petitioner, who are to hold the proceeds as trust funds for appropriate distribution, and who are to remain subject to the further jurisdiction of this Court in regard to their attorney's lien, pursuant to Judiciary Law §475, and it is further

ORDERED AND DIRECTED, that the terms of R.P.T.L. §727 shall apply to this settlement with respect to the 2021, 2022 and 2023 assessments years, and it is further

ORDERED, that this Order hereby constitutes and represents full settlement of each of the tax review proceedings herein, and there are no costs or allowances awarded to, by or against any of the parties, and that upon compliance with the terms of this Order, the above-entitled proceedings be and the same are settled and discontinued.

ENTER,

J.S.C.

**SIGNING AND ENTRY OF THE WITHIN
ORDER IS HEREBY CONSENTED TO:**

By: KEVIN STAUDT, ESQ.
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