SUPREME COURT OF THE STATE OF NEW YORK

COUNTY OF WESTCHESTER

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In the Matter of the Application of

DAVID [redacted]

Petitioner,

VERIFIED PETITION

For a Judgment Pursuant to Article 78 of the Civil Practice Law and Rules

-against-

TOWN OF [redacted] THE TOWN OF [redacted] ASSESSOR, THE BYRAM HILLS SCHOOL DISTRICT, and THE WESTCHESTER COUNTY TREASURER,

Respondents.

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INTRODUCTION

1. This is a proceeding pursuant to Article 78 of the CPLR to annul and vacate the determination of Hearing Officer J. Mangold, dated March 27, 2026 (the *"Decision"*), rendered in a Small Claims Assessment Review (*"SCAR"*) proceeding, which upheld the assessed value of Petitioner's residential property at [redacted] North Lake Road, Armonk, New York (the *"Subject Property"*) at a taxable assessed value of $58,900 for the 2025 tax year, implying an equalized full market value of $3,635,802 at the Town's 1.62% residential assessment ratio.
2. Petitioner submitted a certified appraisal prepared by John P. Callanan, a New York State Certified General Appraiser holding a Master's Degree in Real Estate Valuation from New York University and over 35 years of professional experience, opining a market value of **$2,900,000** as of the July 1, 2024 valuation date, supported by five adjusted

comparable sales. The Hearing Officer expressly found that this submission *"satisfies the threshold necessary to trigger review of the entire record."* That finding — which is the substantial evidence threshold under *Matter of FMC Corp. v. Unmack,* 92 NY2d 179 (1998) — dissolves the presumption of validity and triggers an obligation to weigh all evidence evenhandedly.

3. The Hearing Officer did not do so. Instead, the Decision applies one methodological standard to Petitioner's evidence and a fundamentally different, far more lenient standard to the Town's evidence — selectively disqualifying three of Petitioner's five comparables while overlooking equal or greater deficiencies in the Town's comparables; penalizing Petitioner's appraiser for conducting a desktop appraisal while ignoring that the Town's own appraiser inspected only the street-facing exterior; faulting Petitioner for not applying time adjustments to sales *within the valuation period* while accepting the Town's reliance on a comparable that closed eleven months after the valuation date; and dismissing fifteen years of objective market data without meaningful engagement.

4. These errors share a common character: they are not matters of competing appraisal judgment. They are misapplications of accepted methodology, misstatements of the record, and internally contradictory reasoning that would not survive rational scrutiny regardless of which party's appraisal was under review. They demonstrate that the Decision was the product of selective reasoning, not evenhanded weighing of the record as required by law.

5. This proceeding also raises a matter of broader importance to the administration of justice in this State. The SCAR program was specifically designed by the Legislature to provide an accessible, informal forum in which ordinary homeowners may challenge assessments without being required to retain attorneys or present litigation-grade valuation analyses. See RPTL § 730. The standards applied in the Decision — which would require petitioners to present independently verified time-adjustment studies, address every conceivable methodological refinement, and retain expert witnesses available for cross-examination — effectively convert SCAR into a proceeding indistinguishable from formal tax certiorari. If applied as a general rule, such standards would, as a practical matter, render the SCAR program inaccessible to the average homeowner and defeat the Legislature's remedial purpose. The Court should not allow that dangerous precedent to take hold.

6. The Decision must be annulled because it: (a) applies an impermissible double standard to the parties' evidence; (b) erroneously penalizes Petitioner's appraiser for conducting a desktop appraisal in direct conflict with controlling New York law; (c) irrationally requires time adjustments from Petitioner while exempting the Town from the same requirement despite far greater temporal deviations; (d) relies on an internal equalization cross-check that is self-contradictory and borrows Petitioner's own methodology while simultaneously criticizing it; (e) ignores the most probative lakefront comparable on the very issue the Hearing Officer identified as dispositive; (f) accepts the Town's appraisal of a renovated record-breaker without adequate adjustment for the renovation; and (g) imposes methodological burdens that defeat the SCAR statute's remedial purpose. Such conduct constitutes arbitrary and capricious administrative action requiring annulment under *Matter of Pell v. Board of Educ.,* 34 NY2d 222 (1974), and its progeny.

PARTIES, JURISDICTION, AND VENUE

7. This Court has jurisdiction pursuant to CPLR §§ 7801 and 7803(3), which authorizes judicial review of administrative determinations that are arbitrary and capricious, affected by an error of law, or lack a rational basis.

8. Venue is proper in Westchester County pursuant to CPLR § 506(b) because the administrative determination under review was rendered within this County and concerns real property located herein.

9. Petitioner David [redacted] is the owner of the Subject Property, a single-family colonial residence located at [redacted] North Lake Road, Armonk, New York (Tax Map No. Section 101.02, Block 3, Lot 8),

10. Respondent Town of [redacted] and or its Assessor are responsible for the challenged assessment. Petitioner's signed authorization for this proceeding is attached as Exhibit A.

11. The Byram Hills School District and the Westchester County Treasurer are named as necessary parties as taxing authorities whose revenues may be affected by the assessment at issue.

PROCEDURAL HISTORY AND ADMINISTRATIVE PROCEEDINGS

12. The relevant valuation date is July 1, 2024. The Town of North Castle's residential assessment ratio (*"RAR"*) issued by New York State is 1.62 percent which determines the equalized or full market value of the home. The 2025 assessed value of the Subject Property is $58,900, implying an equalized full market value of $3,635,802.

13. Petitioner timely filed a grievance with the Board of Assessment Review challenging the 2025 assessment. The grievance was denied — as were all 27 grievances filed by Petitioner's representative at the same Board of Assessment Review, illustrating the routine and reflexive denial that makes the SCAR process the only meaningful avenue of relief for most homeowners.

14. Petitioner thereafter timely commenced a SCAR proceeding pursuant to RPTL § 730, claiming an assessed value of $44,175 consistent with a market value of $2,725,926. Petitioner has exhausted all applicable administrative remedies prior to bringing this proceeding.

15. A SCAR hearing was held on February 25, 2026 before Hearing Officer J. Mangold. Petitioner's representative, AAA Property Tax Appeal appeared on behalf of Petitioner. Georgann Richardson (Assessor) and Gregory B. McCarthy (Appraiser) appeared on behalf of Respondent.

16. Petitioner submitted the following evidence at the hearing:

(a) A certified appraisal report (*"Petitioner's Appraisal"*) prepared by John P. Callanan, NYS Certified General Appraiser (License No. 46000046461), employing the sales comparison approach with five adjusted comparable sales, opining a market value of **$2,900,000** as of July 1, 2024, prepared an appraisal in accordance with USPAP standards and based on public records, assessor data, MLS data, and information provided by Petitioner's authorized representative;

Petitioner Appraisal annexed as Exhibit B

(b) A respondent's market analysis (*"RMA"*) employing three adjusted comparable sales — including two properties with direct North Lake frontage within the Windmill Farm community — yielding an average adjusted value of $2,946,233;

Petitioner RMA annexed as Exhibit C

(c) A comprehensive MLS search dataset of 84 single-family residential sales within 2/3 mile of the Subject, spanning July 1, 2010 through February 20, 2026, submitted to demonstrate that the Town's comparable selection relied on the three highest-priced transactions in over fifteen years of neighborhood sales history.

15 Year History of MLS Sales attached as Exhibit D

17. Respondent submitted an appraisal prepared by Gregory B. McCarthy, NYS Certified Residential Appraiser, opining a value of $4,050,000 as of July 1, 2024, based on five comparables — two of which closed after the valuation date (one by eleven months), two of which are non-lakefront properties to which the appraiser applied a blanket 25% upward adjustment ranging from $815,000 to $875,000 per comparable, and one of which underwent a major renovation in 2024 from which only a $50,000 condition adjustment was made despite a documented $1.4 million price differential from its prior sale. Town Appraisal annexed as Exhibit E

18. By Decision dated March 27, 2026, Hearing Officer Mangold denied Petitioner's application and sustained the assessment without change.

Decision annexed as Exhibit F

APPLICABLE LEGAL STANDARDS

19. Under CPLR § 7803(3), a court may annul an administrative determination that is arbitrary and capricious, affected by an error of law, or an abuse of discretion. An administrative determination is arbitrary and capricious when it is without sound basis in reason and without regard to the facts. *Matter of Pell v. Board of Educ.,* 34 NY2d 222, 231 (1974).

20. The property valuation by a tax assessor is presumptively valid, and a petitioner bears the initial burden of coming forward with substantial evidence to the contrary. *Matter of*

FMC Corp. v. Unmack, 92 NY2d 179, 187 (1998). The substantial evidence standard is *"not a heavy one."* Once satisfied, the presumption of validity dissolves and the entire record must be weighed to determine by a preponderance of the evidence whether the property is overvalued**.** *Channin v. Minoia,* 221 AD3d 1119, 1120 (3d Dept 2023). The Hearing Officer may not thereafter continue to apply the presumption of validity, impose heightened evidentiary burdens selectively against Petitioner, or reject competent proof without a rational basis.

21. A SCAR determination that applies inconsistent methodological standards to the parties' evidence must be annulled as arbitrary. See *Matter of Charles A. Field Delivery Serv. v. Roberts,* 66 NY2d 516 (1985). A determination that ignores or dismisses material evidence without meaningful analysis is arbitrary. An appraisal finding must rest on evidence in the record, not bare assertion.

22. The SCAR program was created by the Legislature specifically to provide *"a simplified, informal procedure for resolving small claims"* in real property tax assessment disputes. RPTL § 730. The program is expressly designed to allow homeowners to proceed without attorneys or expert appraisers. Imposing litigation-grade methodological requirements on SCAR petitioners is inconsistent with this statutory mandate and renders the program inaccessible to the very population it was designed to serve. A Hearing Officer's decision that effectively converts SCAR into formal tax certiorari by penalizing homeowners for the absence of technical analytical components not required by law is arbitrary and must be annulled.

GROUNDS FOR ANNULMENT

POINT I

THE HEARING OFFICER APPLIED AN IMPERMISSIBLE DOUBLE STANDARD TO THE PARTIES' COMPARABLE SALES EVIDENCE, RENDERING THE DETERMINATION ARBITRARY AND CAPRICIOUS

23. The Decision applies one set of evaluative criteria to Petitioner's comparable sales and an entirely different, far more lenient set to the Town's. The Hearing Officer disqualified three of Petitioner's five comparables based on acreage disparity, GLA differences, and claimed buyer-segment distinctions — while simultaneously accepting Town comparables exhibiting identical or greater deficiencies without comment. This selective scrutiny is the hallmark of arbitrary administrative action.

24. On acreage: The Decision disqualified Petitioner's Comparable 5 (15 Gifford Lake Drive, 8.63 acres) on the ground that properties of that size despite being **far superior** to Petitioner's acreage *"appeal to a distinct buyer segment."* Yet the Town's Comparable 4 (6 Spruce Hill Road) sits on 2.10 acres — nearly double the Subject's 1.17 acres — and the Town's Comparable 3 (14 N Lake Road) sits on 1.68 acres with a renovation that the

Town's appraiser himself acknowledged ("20 Remod. 2024"). The Hearing Officer applied no buyer-segment critique to either. The standard was applied in one direction only, and in an instance that defies logic.

25. On GLA: The Decision disqualified Petitioner's Comparable 2 (82 Round Hill Road, 4,156 sf GLA) for being 43% smaller than the Subject's 5,960 sf. Yet the Town's primary comparable — Comp 1 (10 N Lake Road, 4,375 sf) — is also substantially smaller than the Subject (27% below) and required a $238,000 upward GLA adjustment. The Hearing Officer applied no analogous GLA criticism to the Town's appraisal despite this near-identical disparity.

26. On comparable methodology: Petitioner's appraiser employed the widely accepted technique of *bracketing* — selecting comparables both above and below the subject's size so that value may be tested from both directions. This is a foundational component of the sales comparison approach recognized by the Appraisal Institute. The Decision treats size variation in Petitioner's comparables as a defect without acknowledging that the Town's appraisal, by contrast, made no effort to bracket the subject from below on GLA. The Hearing Officer thus penalized a sound methodology in Petitioner's appraisal while remaining silent on the Town's failure to employ it.

27. On buyer segments and community focus: The Decision credits the Town's appraiser's testimony that comparable selection *"must be limited to the Windmill Farm lake community"* and characterizes this position as *"methodologically sound."* But when Petitioner presented a comparable sale from within that exact community — 23 Upland Lane, $2,450,000, Windmill Farm, with 141 feet of direct North Lake frontage — the Hearing Officer made no findings whatsoever about it. The Decision's silence on the only lakefront Windmill Farm comparable in the record that points to a value below the equalized assessment is not oversight; it is a failure to weigh the entire record as required by law. *Matter of FMC Corp. v. Unmack,* 92 NY2d 179 (1998).

28. An administrative determination that applies one standard to a petitioner's evidence and a more lenient standard to the opposing party's evidence, without rational explanation for the disparity, lacks a rational basis and is arbitrary and capricious. See Matter of Pell v. Board of Educ., 34 NY2d 222, 231 (1974). The principle that an agency must apply consistent standards and explain any departure is well established. Cf. Matter of Charles A. Field Delivery Serv. v. Roberts, 66 NY2d 516, 520 (1985)

<u>POINT II</u>

THE HEARING OFFICER ERRONEOUSLY PENALIZED PETITIONER'S APPRAISER FOR CONDUCTING A DESKTOP APPRAISAL, IN DIRECT CONFLICT WITH CONTROLLING NEW YORK LAW AND IN CONTRADICTION OF HIS OWN FINDING THAT THE APPRAISAL MET THE SUBSTANTIAL EVIDENCE THRESHOLD

29. The Decision expressly states that Petitioner's appraisal *"was prepared as a desktop appraisal with no physical inspection, requiring assumptions throughout regarding*

condition, systems, and finishes," and that *"[t]hese concerns limit the evidentiary weight of the report."* This holding is an error of law on two independent grounds.

30. First, it contradicts binding New York authority. The Second Department has specifically held that physical inspection of the subject property is not required in the assessment challenge context, and that reliance on building department records and publicly available data is a proper and legally sufficient substitute (and arguably even superior substitute). *Yee v. Assessor of Town of Orangetown,* 60 AD3d 1030, 1031 (2d Dept 2009) (*"This court agrees with the petitioner that the respondent has failed to address how an interior inspection of the subject premises in 2005 will accurately reflect the condition of the interior in 1999, the year in which the petitioner brings this action for a reduction in the tax assessment. Certainly, as the petitioner suggests, a review of the building permits on file provides the Town of Ramapo with a reasonable, alternative means of evaluating the interior of the petitioner's residence as it existed in 1999"*). Petitioner's appraiser did precisely what *Yee* sanctions: he relied on public records, assessor data, MLS information, and permit records under a standard USPAP extraordinary assumption that the property was in the condition reflected in those records. In fact, the Court in Yee was explicitly skeptical about gleaning condition from inspection due to the timing issue. The Hearing Officer's contrary holding constitutes an error of law.

31. Second, it is irreconcilable with the Hearing Officer's own threshold finding. The Decision found that Petitioner's appraisal *"satisfies the threshold necessary to trigger review of the entire record"* — the substantial evidence threshold under *FMC Corp.* If the desktop methodology was so fundamentally flawed as to limit the report's reliability, it could not simultaneously satisfy the substantial evidence standard. The Hearing Officer cannot both credit the appraisal as substantial evidence and discount it as insufficiently reliable. That is not a weighing of competing considerations; it is internally contradictory.

32. Third — and critically — the Town's own appraiser, Gregory B. McCarthy, did not conduct an interior inspection of the Subject Property either. Mr. McCarthy's certified appraisal expressly states that his inspection of the subject consisted of the *"front of subject property from street only."* The Hearing Officer applied no evidentiary penalty to the Town's appraisal on this basis. Penalizing Petitioner for the absence of interior inspection while exempting the Town's appraiser from the identical criticism constitutes the kind of selective standard-setting that courts have consistently found to be arbitrary. *Field Delivery Service,* supra.

33. The SCAR process does not require petitioners to retain appraisers who conduct interior inspections of every subject property. Imposing such a requirement in a SCAR proceeding — where homeowners are expressly permitted to proceed without any expert at all — elevates the evidentiary burden beyond what the Legislature contemplated and beyond what the law requires. See RPTL § 730; see also *Yee,* supra.

<u>POINT III</u>

THE HEARING OFFICER IRRATIONALLY REQUIRED TIME ADJUSTMENTS FROM PETITIONER FOR SALES <u>WITHIN</u> THE VALUATION PERIOD WHILE

SIMULTANEOUSLY ACCEPTING THE TOWN'S RELIANCE ON COMPARABLES THAT CLOSED AFTER THE VALUATION DATE

34. The Decision faults Petitioner's appraisal for failing to apply time adjustments to comparable sales, reasoning that *"[a] stable market reflects a low rate of change — not a rate of zero — and the complete omission of time adjustments for sales occurring up to twelve months from the valuation date is not supportable."*

35. This criticism is untenable on its face. All of Petitioner's primary comparable sales fell within the relevant valuation period of 7/1/23 to 7/1/24. The State's residential assessment ratio — the 1.62% RAR used to convert the $58,900 assessed value into the $3,635,802 equalized value against which Petitioner's appraisal is measured — is itself calculated from sales occurring within that same valuation period. Requiring Petitioner to apply time adjustments to the very same within-period sales that form the RAR's statistical foundation is an irreconcilable internal inconsistency. If no adjustment is needed to use those sales to set the RAR, no adjustment is needed to use those same sales in a comparables analysis. A determination resting on such an internally contradictory premise is 'without sound basis in reason' and is arbitrary and capricious. Matter of Pell v. Board of Educ., 34 NY2d 222, 231 (1974)

36. Moreover, the Decision imposes this requirement without identifying a single piece of market data, paired-sales analysis, or other objective evidence establishing that measurable price change occurred within the valuation period. The imposition of a time adjustment requirement untethered to any record evidence of actual market movement is speculative and lacks a rational basis.

37. The asymmetry with the Town's evidence is acute. The Town's Comparable 1 (10 N Lake Road) went under contract on May 16, 2025 and closed June 24, 2025 — eleven months after the July 1, 2024 valuation date. The Town's Comparable 2 (17 N Lake Road) went under contract on September 27, 2024 and closed November 15, 2024 — four and a half months after the valuation date. Under New York law, reliance on post-valuation sales is not permitted absent supporting research demonstrating that the deviation is minor and market conditions remained stable throughout the intervening period. See Matter of Boffa v Assessor, 154 AD3d 958, 2017 NY Slip Op 07438 (App Div, 2d Dept 2017). Respondent offered no such research. The Decision is silent on both post-valuation sales. The Hearing Officer applied a rigorous time-adjustment standard to Petitioner's within-period sales and no standard whatsoever to the Town's post-period sales.

38. Requiring time-adjustment studies from SCAR petitioners in the absence of any evidence of within-period market movement imposes a level of analytical rigor inconsistent with the informal nature of the SCAR proceeding and, in practice, mandates the retention of market analysts to perform what the record shows was an unnecessary exercise. The Legislature did not intend this. See RPTL § 730.

POINT IV

THE HEARING OFFICER IGNORED THE MOST PROBATIVE LAKEFRONT COMPARABLE IN THE RECORD ON THE PRECISE ISSUE HE IDENTIFIED AS DISPOSITIVE

39. The Decision identifies the Subject's direct North Lake frontage and private dock as the *"dispositive issue,"* finding that these features *"represent a material extension of the subject's functional utility"* that Petitioner's appraisal failed to adequately capture. This holding rests on the premise that the record contained no reliable evidence of value for a direct North Lake lakefront property within the Windmill Farm community.

40. Petitioner's RMA (Exhibit C) included 23 Upland Lane, Armonk — a property within the Windmill Farm community with 141 feet of direct North Lake frontage, a dock, and lake access — that sold for $2,450,000 in October 2021. Even applying a multi-year upward time adjustment and accounting for its slightly smaller GLA (6,019 sf), this comparable points to a market value well below the Town's implied equalized value of $3,635,802. Despite its probative value on the lakefront issue the Hearing Officer called dispositive, the Hearing Officer fails to state why it is completely ignored.

41. The Decision does not mention 23 Upland Lane. Not once. There is no finding that it was considered and rejected for specific reasons. There is no discussion of its lakefront status, its sale price, or its relevance. There is simply silence.

42. That silence is fatal. An administrative determination must be made upon consideration of the whole record. When the Hearing Officer identifies a specific factual issue — here, the value premium attributable to North Lake frontage — as the dispositive ground for rejecting Petitioner's evidence, the failure to engage with the most directly probative evidence on that precise issue is not a weighing of the record. It is an abdication of the obligation to weigh it. The Decision cannot stand.

43. This also violates RPTL § 733(4) which requires the decision to state the findings of fact and the evidence upon which it is based. "The factual findings are necessary so that in the event of an Article 78 appeal, the reviewing court may determine whether the decision had a rational basis (Matter of McNamara v Board of Assessors of Town of Smithtown, 272 AD2d 617 [2000]). Without such factual findings, it is likely that the decision will be annulled and remanded for a de novo determination before a new Hearing Officer. The factual findings should be made based upon the proof submitted in the SCAR proceeding and should not be the product of the Hearing Officer's subjective judgment (Matter of Carvalho v Board of Assessors, NYLJ, Dec. 15, 2005, at 21, col. 1])" as quoted from the NYS Scar Hearing Officer Manual

<u>POINT VI</u>

THE TOWN'S APPRAISAL OF A RENOVATED RECORD-BREAKING COMPARABLE WAS INADEQUATELY ADJUSTED, AND THE HEARING OFFICER'S ACCEPTANCE OF IT WITHOUT ANALYSIS WAS IRRATIONAL

44. The Town's Comparable 3 is 14 N Lake Road, Armonk, which sold for $5,350,000 in February 2024. The Town's appraiser noted in the appraisal grid that this property was "20 Remod. 2024" — acknowledging a major renovation completed in 2024. That renovation is not incidental: the same property, 14 N Lake Road, was sold in August 2015 for $3,945,000 (per the 15-year MLS dataset submitted by Petitioner). The price differential between the pre-renovation 2015 sale and the post-renovation 2024 sale is approximately $1.4 million.

45. Despite acknowledging the renovation, the Town's appraiser applied only a -$50,000 condition adjustment to this comparable. A $50,000 downward adjustment for a renovation that demonstrably added approximately $1.4 million in value over nine years — during which the broader market remained relatively stable — is so inadequate as to be irrational. The Hearing Officer accepted this comparable and this adjustment without any analysis, finding, or comment.

46. The factual findings should be made based upon the proof submitted in the SCAR proceeding and should not be the product of the Hearing Officer's subjective judgment Matter of Carvalho v Board of Assessors, NYLJ, Dec. 15, 2005, at 21, col. 1 Accepting a -$50,000 condition adjustment for a renovation that the market, on the record, valued at approximately $1.4 million — without any analytical support — is arbitrary. If the renovation adjustment were appropriately sized, even a fraction of the documented price differential would bring Comparable 3 well below the values that support the Town's position.

POINT VII

THE DECISION IMPOSES A LEVEL OF METHODOLOGICAL RIGOR INCONSISTENT WITH THE SCAR STATUTE'S REMEDIAL PURPOSE, SETTING A DANGEROUS PRECEDENT THAT WOULD EFFECTIVELY DENY MEANINGFUL REVIEW TO THE ORDINARY HOMEOWNER

47. This point merits independent emphasis. Each of the specific errors addressed above is individually sufficient to require annulment. But together they reveal a systemic problem: the application of a standard of methodological precision in SCAR proceedings that effectively converts an informal statutory remedy into a proceeding requiring expert witnesses, market studies, and litigation-quality appraisals.

48. The SCAR program was created by the Legislature in recognition of the fact that formal tax certiorari proceedings under Article 7 of the Real Property Tax Law are prohibitively expensive and inaccessible for the average homeowner. RPTL § 730 was enacted to provide a simplified alternative. The program expressly permits homeowners to appear without legal representation and without expert appraisers and without certified appraisals. A homeowner who submits a certified appraisal prepared by a licensed appraiser — as Petitioner did here — is already doing much more than the statute requires.

49. The Decision's holdings, if applied as general rules, would require a SCAR petitioner to: (1) retain an appraiser who physically inspects the subject property, contrary to *Yee;* (2) submit independent market studies demonstrating the precise rate of within-period price change even when all sales fall within the valuation window; (3) present expert witnesses available for cross-examination at the hearing; and (4) anticipate and rebut every possible methodological challenge that a Hearing Officer might identify. These requirements, applied to ordinary homeowners seeking administrative tax relief, would make SCAR functionally equivalent to Article 7 certiorari — a result directly contrary to the statute's purpose.

50. Of particular concern is the fact that this same Hearing Officer denied every one of the five cases before him on the day of the hearings, each time squirming to find reasons to rule against the homeowner with strictures that violate the legislative intent. SCAR was designed precisely for circumstances in which the Board of Assessment Review serves as a rubber stamp. If SCAR proceedings are then conducted under standards that replicate the rigor of formal litigation, homeowners are left with no accessible remedy at all. The Court should not permit that outcome.

51. **This Court is not asked to substitute its appraisal judgment for the Hearing Officer's**. It is asked to ensure that the evaluation of Petitioner's evidence was conducted under the same standards applied to the Town's evidence, that the Decision rested on the record rather than on factual premises contradicted by the record, and that the burdens imposed on Petitioner were those the law contemplates — not those that would make SCAR a program in name only. The errors identified in this petition are not close calls or matters of appraisal judgment. They are misapplications of controlling law, internal contradictions, and material omissions that fall squarely within the scope of Article 78 review.

POINT VIII

THE CUMULATIVE EFFECT OF THE ERRORS RENDERS THE DETERMINATION IRRATIONAL AS A MATTER OF LAW AND REQUIRES ANNULMENT

52. The errors identified above — whether viewed separately or in combination — demonstrate that the Decision was not the product of rational, evenhanded weighing of the record. They are misstatements of the applicable legal standard (imposing physical inspection requirements contrary to *Yee*), misapplications of accepted appraisal methodology (penalizing bracketing, ignoring probative lakefront evidence), selective scrutiny (time adjustments for within-period sales but not for post-period sales; GLA criticism for Petitioner's comparable but not the Town's), and material omissions (no engagement with 23 Upland Lane; no analysis of the renovation adjustment; no findings on the RMA comparables).

53. Each of these errors independently warrants annulment. *Matter of Pell,* supra; *Matter of Allied Corp. v. Town of Camillus,* 80 NY2d 351 (1992). Together, they compel it.

54. At a minimum, the Court should remit the matter for a new hearing before a different Hearing Officer, with direction that the hearing be conducted under consistent legal and methodological standards applied equally to both parties' evidence.

RELIEF REQUESTED

WHEREFORE, Petitioner respectfully requests that this Court:

(a) Annul and vacate the SCAR Decision of Hearing Officer J. Mangold dated March 27, 2026 as arbitrary and capricious, affected by errors of law, and lacking a rational basis;

(b) Remit the matter for a new SCAR hearing before a different Hearing Officer, with direction that the hearing be conducted under consistent and lawful evidentiary standards applicable equally to both parties, consistent with the informal remedial purpose of RPTL § 730;

(c) In the alternative, reduce the assessed value to an amount consistent with the credible appraisal evidence in the record, reflecting a full market value of $2,900,000 and a corresponding taxable assessed value of $46,980;

(d) Award Petitioner's costs and disbursements pursuant to RPTL § 733; and

(e) Grant such other and further relief as the Court deems just and proper.

Dated: New York, New York
April 9, 2026

Aaron Cohen, Esq.
Attorney for Petitioner David [redacted]
675 Third Avenue, 8th Floor
New York, New York 10017
(212) 813-2000

To:

Town of [redacted] — Town Clerk, 15 Bedford Road, Armonk, NY 10504

Town of [redacted] — Assessor's Office, 17 Bedford Road, Suite 1, Armonk, NY 10504

Byram Hills Central School District, 10 Tripp Lane, Armonk, NY 10504

Westchester County Treasurer, 148 Martine Avenue, White Plains, NY 10601