SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF WESTCHESTER

In the Matter of the Application of

JAMIE [redacted]

Petitioner, **VERIFIED PETITION**

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

-against-

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

Respondents.

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] Wrights Mill Road, Armonk, New York (the "Subject Property") at a taxable assessed value of $41,700 for the 2025 tax year, implying an equalized full market value of approximately $2,574,074 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, employing the sales comparison approach with five adjusted comparable sales and opining a market value of $2,300,000 as of the July 1, 2024 valuation date. 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. The Decision's single most important factual finding — that Petitioner's appraisal "omits any adjustment based on square footage of basement areas" — is a demonstrable misstatement of the record. Petitioner's corrected appraisal, contains explicit dollar adjustments for below-grade finished space on every one of its five

comparables, and its addendum expressly states the adjustment methodology applied. The Hearing Officer quoted that addendum in the Decision, establishing that he read it, and then characterized the report as having omitted basement adjustments that appear in black and white in the document he cited.

4. These errors share a common character: they are not matters of competing appraisal judgment. They are misapplications of accepted methodology, demonstrable misstatements of the record, internal contradictions, and an error of controlling law 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. *Matter of Pell v. Board of Educ.,* 34 NY2d 222 (1974); *Matter of FMC Corp. v. Unmack,* 92 NY2d 179 (1998).

5. This proceeding also raises a matter of broader importance to the administration of the SCAR program. The SCAR process 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. RPTL § 730. The standards applied in the Decision — requiring independently verified time-adjustment studies, strict per-square-foot basement quantifications beyond those present in the appraisal, and expert witnesses available for cross-examination — effectively convert SCAR into a proceeding indistinguishable from formal tax certiorari. Applied as a general rule, these standards would render the SCAR program inaccessible to the very population it was designed to serve and defeat the Legislature's remedial purpose.

<u>PARTIES, JURISDICTION, AND VENUE</u>

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

7. 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.

8. Petitioner is the owner of the Subject Property, [redacted] Wrights Mill Road, Armonk, New York, Tax Map Section 101.03, Block 1, Lot 53.

Petitioner's signed authorization for this proceeding is annexed as Exhibit A.

9. Respondents Town of [redacted] and its Assessor are responsible for the challenged assessment.

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

PROCEDURAL HISTORY AND ADMINISTRATIVE PROCEEDINGS

11. The relevant valuation date is July 1, 2024. The Town of [redacted] assesses residential properties at a ratio of 1.62 percent of full market value. The 2025 assessed value of the Subject Property is $41,700, implying an equalized full market value of approximately $2,574,074.

12. Petitioner timely filed a grievance with the Board of Assessment Review challenging the 2025 assessment. The grievance was denied. Petitioner thereafter timely commenced a SCAR proceeding pursuant to RPTL § 730, claiming an assessment of $34,020 consistent with a market value of $2,100,000. Petitioner has exhausted all applicable administrative remedies.

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

14. 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, MS NYU Real Estate Valuation), employing the sales comparison approach with five adjusted comparable sales, opining a market value of $2,300,000 as of July 1, 2024, prepared in accordance with USPAP standards and based on public records, assessor data, and MLS information. The appraisal (i) accurately reflected the basement as being 1,800 square feet finished, and approximately 70% finished; (ii) added an explicit Flood Zone AE adjustment of $100,000 applied to all five comparables; and (iii) revised the basement adjustments in the sales comparison grid accordingly.
    Petitioner appraisal is annexed as Exhibit B;

    (b) A twelve-year history of sales on Wrights Mill Road from July 2012 through the valuation date, comprising 20 transactions limited to properties under 10,000 sf, demonstrating that Respondent's comparable selections included the highest-priced sales in the entire dataset;
    the twelve-year sales history is annexed as Exhibit C

    (c) Satellite photographic measurement evidence establishing the distances from the Subject Property and from Respondent's comparable at 19 Wrights Mill Road to Route 128;
    Satellite evidence is annexed as Exhibit D.

15. Respondent submitted an appraisal prepared by Gregory B. McCarthy, opining a value of $3,000,000 as of July 1, 2024, based on five comparables — two of which closed after the valuation date, including one that closed thirteen months after the valuation date —

with an inspection of the Subject consisting of the exterior viewed from the street only. The Respondent's appraisal is annexed as Exhibit E.

16. By Decision dated March 27, 2026, Hearing Officer Mangold denied Petitioner's application and sustained the assessment without change. The Decision is annexed as Exhibit F.

APPLICABLE LEGAL STANDARDS

17. 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).

18. 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. Thereafter, the Hearing Officer may not continue to apply the presumption of validity, impose heightened evidentiary burdens selectively against Petitioner, or reject competent proof without a rational basis.

19. A SCAR determination that applies inconsistent methodological standards to the parties' evidence must be annulled as arbitrary. A determination that ignores or dismisses material evidence without meaningful analysis is arbitrary. A determination resting on a factual finding that is contradicted by the record it purports to describe lacks any rational basis and must be annulled. *Matter of Pell v. Board of Educ.,* 34 NY2d 222, 231 (1974).

20. With respect to desktop appraisals, the Second Department has 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 constitutes a proper and legally sufficient (and even preferred) substitute. Matter of Yee v. Town of Orangetown, 76 AD3d 104 (2d Dept 2010). A hearing officer who penalizes a appraisal for the absence of a physical inspection (and especially where the respondent also did not inspect the interior) commits an error of law.

21. With respect to post-valuation-date comparables, reliance on sales that closed after the valuation date is not permitted absent supporting research demonstrating that the deviation is minor and that market conditions remained stable throughout the intervening period. *Matter of Boffa v. Assessor and Board of Assessment Review of the City of Middletown, 154 AD3d 934 (2d Dept 2017*

22. The SCAR program was created by the Legislature to provide "a simplified, informal procedure" in which homeowners may challenge assessments without being held to the

technical standards of formal tax certiorari proceedings. RPTL § 730. A homeowner who submits a certified appraisal by a licensed appraiser is doing more than the statute requires. Imposing litigation-grade methodological requirements on SCAR petitioners defeats the statute's remedial purpose.

GROUNDS FOR ANNULMENT

POINT I
THE DECISION'S BASEMENT CRITICISM IS A DEMONSTRABLE MISSTATEMENT OF THE APPRAISAL RECORD AND LACKS ANY RATIONAL BASIS

23. The Decision's central factual premise for discrediting Petitioner's appraisal is that it "omits any adjustment based on square footage of basement areas." That premise is factually false.

24. Petitioner's corrected appraisal (NYSCEF Doc. 6, filed February 25, 2026) contains explicit dollar adjustments for below-grade finished space in the "Basement & Finished Rooms Below Grade" line item of the sales comparison grid for every single comparable: -$83,850 for Comparable 1; +$90,000 for Comparable 2 (whose basement was unfinished); -$52,950 for Comparable 3; -$52,500 for Comparable 4; and -$61,500 for Comparable 5. These are not incidental figures. They are affirmative, directional adjustments that track differences in finished below-grade space between the Subject and each comparable — positive where the comparable has less finished basement space than the Subject, negative where it has more. Furthermore, the appraisal explicitly states that there is 1,800 finished square feet and that 70% of the basement is finished

25. The Decision's own text refutes the characterization of omission. The Decision quotes directly from Petitioner's addendum — specifically, the language that "size is typically reported as full or partial" — establishing that the Hearing Officer read the addendum. That same addendum explicitly states the adjustment methodology: "Finished basements were adjusted between 3%-5% accordingly for extra rooms, especially kitchens, baths and bedrooms/dens." The adjustments in the grid are consistent with this stated range: for comparables priced between $1.75 million and $2.8 million, 3%-5% yields $52,500 to $140,000 — the precise range within which all five basement adjustments fall. The methodology is documented in the record the Hearing Officer read and quoted. The finding that adjustments were "omitted" is irreconcilable with the document.

26. To the extent the Hearing Officer's criticism is that the adjustments were not expressed on a strict per-square-foot basis rather than as percentage-based lump sums, that is not a recognized mandatory requirement under any appraisal standard, USPAP provision, or cited authority. Lump-sum and percentage-based basement adjustments are widely used in appraisal practice, particularly in SCAR proceedings, and the report's addendum makes the derivation transparent. The Decision cites no authority establishing that the absence of a per-square-foot line item renders otherwise documented adjustments impermissible.

27. The Decision's assertion that "[t]he subject contains 1,800 sf finished basement space per Respondent's report" — offered to support the criticism of Petitioner — is itself asymmetric. Petitioner's corrected appraisal likewise describes the Subject's basement as approximately 70% finished, with 1,800sf of finished space. The Hearing Officer's selective citation of Respondent's finished-basement figure while ignoring that Petitioner's corrected report contains the same acknowledgment, and while simultaneously asserting that Petitioner's report omitted basement adjustments that are plainly present in that report, is internally inconsistent and lacks a rational basis.

28. A determination that characterizes as an omission something that is affirmatively present in the record it purports to evaluate is not a weighing of competing evidence. It is a misstatement of fact. An administrative determination resting on such a misstatement must be annulled. *Matter of Pell v. Board of Educ.,* 34 NY2d 222, 231 (1974).

29. The error is compounded by asymmetric application of the same standard. Respondent's appraiser also made lump-sum basement adjustments expressed on a per-square-foot basis ($75/sf) without presenting paired-sales analysis or market data independently validating that figure. The Decision does not apply to Respondent's basement treatment the same analytical scrutiny it deployed against Petitioner's, despite both reports using the same general approach of quantifying below-grade differences through a single-line dollar adjustment. That selective application of an undeclared standard is independently arbitrary and capricious.

POINT II
THE DECISION COMMITS AN ERROR OF LAW BY PENALIZING PETITIONER'S DESKTOP APPRAISAL IN DIRECT CONFLICT WITH CONTROLLING NEW YORK AUTHORITY, AND APPLIES THAT STANDARD ASYMMETRICALLY

30. The Decision states that Petitioner's appraisal is "a desktop appraisal conducted entirely from public records with no independent verification," and treats the appraiser's use of extraordinary assumptions as "a concession that the report's foundation is unverified." The Decision relies on this characterization as a significant basis for discrediting Petitioner's appraisal.

31. That holding is an error of law. 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). Matter of Yee v. Town of Orangetown *as 76 AD3d 104 (2d Dept 2010)*

"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.

32. Moreover, Petitioner appeared at the hearing and testified personally regarding the condition and characteristics of the subject property. That testimony constitutes firsthand, competent evidence independently corroborating every factual assumption underlying the appraisal. RPTL 732(2) expressly provides that a SCAR petitioner need not present an expert witness and that the hearing officer 'shall consider the best evidence presented in each particular case.

33. The error is further compounded by asymmetric application. Respondent's own appraiser did not conduct an interior inspection of the Subject Property; his certified appraisal expressly states that his inspection consisted of the "front of subject property from street only." The Hearing Officer applied no evidentiary penalty to Respondent's appraisal on this basis. Penalizing Petitioner for the absence of interior inspection while exempting Respondent's appraiser from identical scrutiny is precisely the selective standard-setting that renders a determination arbitrary and capricious.

POINT III
THE TIME-ADJUSTMENT CRITICISM IS INTERNALLY INCONSISTENT, UNSUPPORTED BY THE RECORD, AND APPLIED ASYMMETRICALLY RELATIVE TO RESPONDENT'S POST-VALUATION COMPARABLE

34. The Decision faults Petitioner for applying no time adjustments, reasoning that a stable market is not necessarily a flat one. That conclusion is irrational on this record. The Decision itself acknowledges that all five of Petitioner's comparables sold "between July 2023 and May 2024" — a range falling entirely within the valuation period applicable to the July 1, 2024 valuation date. Where all sales occur within the valuation period, no temporal correction is necessary unless the record contains specific evidence of measurable intra-period price movement.

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 $41,700 assessed value into the $2,574,074 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 Respondent's evidence is acute and independently fatal. Respondent's Comparable 4 — 11 Wrights Mill Road — sold in August 2025, thirteen months after the July 1, 2024 valuation date. Under controlling authority, 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. *Matter of Boffa v. Assessor and Board of Assessment Review of the City of Middletown, 154 AD3d 934 (2d Dept 2017*

Respondent offered no such research. The Decision is entirely silent on this illegal post-valuation sale. The Hearing Officer applied a rigorous time-adjustment standard to Petitioner's *within* value period sales while imposing no standard whatsoever on Respondent's unlawful thirteen-month post-period comparable. That asymmetry is arbitrary and capricious as a matter of law.

38. Respondent's appraiser applied time adjustments of ¼% per month without presenting any paired-sales analysis or market study validating that figure. The Decision accepts this unsupported quantification without criticism, while simultaneously faulting Petitioner's within-period stability determination as insufficiently supported. The application of one standard to one party's time treatment and a different standard to the other's is not rational weighing of the record.

39. 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 GLA CRITICISM MISAPPLIES ACCEPTED APPRAISAL METHODOLOGY AND APPLIES A DOUBLE STANDARD NOT DIRECTED AT RESPONDENT'S APPRAISAL

40. The Decision criticizes Petitioner's comparables for exhibiting GLA differentials approaching or exceeding 25–30% relative to the Subject's 5,977 sf, and concludes that gross adjustments reaching 47.7% confirm that these properties are not close substitutes.

41. This criticism misapplies the standard. The use of comparables both above and below the subject — known as bracketing — is a foundational principle of the sales comparison approach. Bracketing ensures that the adjusted value indication is tested from both directions and does not reflect systematic upward or downward bias. Petitioner's appraiser employed this approach, selecting comparables both larger and smaller than the Subject.

42. By contrast, four of Respondent's five comparables were *larger* than the Subject Property — <u>a failure to bracket</u> that creates systematic upward bias. Respondent's Comparable 1 (19 Wrights Mill Road, 7,746 sf) exceeds the Subject by 30%; Respondent's Comparable 5 (59 Wrights Mill Road, 7,850 sf) exceeds it by 31%. The Decision applies no scrutiny to this structural flaw in Respondent's appraisal.

43. Petitioner also submitted twelve years of sales data for Wrights Mill Road comprising 20 transactions, which demonstrates that Respondent's Comparables 2 and 3 — at \$3,550,000 and \$3,495,000 respectively — represent record-high prices at the very top of twelve-years worth of street sales. Respondent's Comparable 4 (11 Wrights Mill Road, sold August 2025) does not appear in that dataset because it sold after the valuation date, further illustrating that Respondent's comparable selection was skewed toward high-end outliers and proving that the use of post valuation sales would skew value, precisely why the *Boffa* court outlawed such sales. The Hearing Officer failed to engage meaningfully with this objective market evidence.

POINT V
THE DECISION'S FINDING THAT THE SWAMP TESTIMONY WAS "CREDIBLE AND UNREBUTTED" IS IRRECONCILABLE WITH THE REFUSAL TO GIVE THAT FINDING ANY OPERATIVE EFFECT

44. The Decision expressly credits Petitioner's testimony that the water feature on the Subject Property is not a pond but a swamp occupying approximately one acre of the 2.70-acre parcel, with associated erosion, flooding, and elevated insurance costs, finding this testimony "credible and unrebutted."

45. The Decision further acknowledges that both parties applied a downward adjustment of \$100,000 to their comparables for the absence of a similarly situated water feature — an implicit concession that the swamp condition carries a measurable, quantified negative effect on the Subject's value. The magnitude of that adjustment was not in dispute.

46. Yet the Decision simultaneously denies any relief for this characteristic. Having found the adverse testimony credible, unrebutted, and corroborated by both parties' own adjustment methodology, the Decision's refusal to give that finding any weight in the ultimate value determination is internally inconsistent and lacks a rational basis. An administrative determination that credits adverse factual findings as true and then declines to give those findings any operative effect is arbitrary and capricious.

POINT VI
THE DECISION'S ROUTE 128 REASONING IS FACTUALLY ERRONEOUS AND INTERNALLY CONTRADICTORY

47. The Decision criticizes Petitioner's combined ~1% "Water/T-Road" adjustment, contrasting it with Respondent's $280,000 location penalty applied to the comparable at 19 Wrights Mill Road because that property "abuts Route 128 and is adversely affected by its traffic activity." The Decision concludes that the claimed traffic impact on the Subject is "not quantified in any reliable way." That conclusion is irrational for two independent reasons.

48. First, Petitioner submitted aerial satellite photographic measurement evidence establishing that the Subject Property is approximately 437 feet from Route 128, while the comparable at 19 Wrights Mill Road is approximately 454 feet from Route 128. The Subject Property is therefore *closer* to Route 128 than the property to which Respondent applied a $280,000 penalty despite the comparables ***superiority*** in this regard. The Hearing Officer made no finding as to this distance evidence. A determination that ignores objective physical evidence directly bearing on the conclusion reached lacks a rational basis.

49. This 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

50. Second, Respondent's own appraisal contains internally contradictory Route 128 adjustments that the Decision adopts without analysis. Respondent applied a *positive* +$350,000 upward adjustment to Comparable 4 (11 Wrights Mill Road) for its Route 128 exposure, while simultaneously applying a *negative* -$280,000 downward adjustment to Comparable 1 (19 Wrights Mill Road) for the same Route 128 proximity. The aerial measurement evidence establishes that 11 Wrights Mill Road is only approximately 338 feet from Route 128 — measurably closer than either the Subject or 19 Wrights Mill Road. Respondent thus assigned opposite signs to Route 128 proximity within the same appraisal without explanation. A determination that adopts this contradictory framework wholesale, while rejecting Petitioner's modest adjustment for a subject that is closer to the roadway than the penalized comparable, is arbitrary and capricious.

POINT VII

THE DECISION IMPOSES A LEVEL OF METHODOLOGICAL RIGOR INCONSISTENT WITH THE SCAR STATUTE'S REMEDIAL PURPOSE

51. Each of the specific errors addressed above is individually sufficient to require annulment. Together they reveal a systemic problem: the application of a standard of methodological precision that effectively converts an informal statutory remedy into a proceeding requiring expert witnesses, independent market studies, and litigation-quality appraisals.

52. The SCAR program was created by the Legislature in recognition of the fact that formal tax certiorari proceedings under Article 7 of the RPTL 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. A homeowner who submits a certified appraisal prepared by a licensed appraiser holding a Master's degree from NYU — as Petitioner did here — is doing more than the statute requires.

53. 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 comparable sales fall ***within*** the valuation window; (3) itemize every adjustment on a strict per-square-foot basis regardless of appraisal convention and notwithstanding that percentage-based adjustment methodology is explicitly documented in the report; and (4) anticipate and rebut every methodological refinement a Hearing Officer might identify. These requirements, applied to <u>ordinary homeowners</u>, would make SCAR functionally equivalent to Article 7 certiorari — a result directly contrary to the statute's purpose.

54. The Court is not asked to substitute its appraisal judgment for the Hearing Officer's. It is asked to ensure that the evaluation was conducted under the same standards applied to both parties' 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. The errors identified in this petition are not close calls. The basement criticism rests on a factual finding directly contradicted by the document it purports to describe. The desktop criticism violates controlling Second Department authority. The time-adjustment asymmetry accepts an unlawful thirteen-month post-valuation comparable without scrutiny while demanding within-period studies from Petitioner. These are errors of law and fact, not appraisal judgment.

POINT VIII
THE CUMULATIVE EFFECT OF THESE ERRORS RENDERS THE DETERMINATION IRRATIONAL AS A MATTER OF LAW

55. The determination must be annulled for the following independent and cumulative grounds:

(a) Demonstrable factual misstatement: characterizing Petitioner's corrected appraisal as omitting basement adjustments when that appraisal contains explicit dollar adjustments for below-grade finished space on every comparable, with the methodology documented in the addendum the Hearing Officer quoted;

(b) Error of controlling law: penalizing Petitioner's desktop appraisal in direct conflict with Matter of Yee v. Town of Orangetown

(c) Internal contradiction: finding substantial evidence then treating the same report's reliability as limited on methodological grounds, which is logically irreconcilable;

(d) Unsupported time-adjustment requirement: faulting Petitioner for within-valuation-period sales without any record evidence of measurable intra-period price movement, while simultaneously requiring no equivalent support for Respondent's own time-adjustment figures;

(e) Acute asymmetry on time adjustments: demanding adjustment studies from Petitioner for within-period sales while accepting without comment Respondent's comparable that closed thirteen months after the valuation date, in violation of *Matter of Boffa*

(f) Misapplication of bracketing methodology: treating GLA variation in Petitioner's comparables as a defect while ignoring Respondent's failure to bracket from below, a structural flaw that creates systematic upward bias;

(g) Failure to give operative effect to uncontested factual findings: crediting swamp testimony as "credible and unrebutted" and both parties' $100,000 adjustment as implicitly validating the adverse value impact, then awarding no relief for it;

(h) Factually erroneous and internally contradictory Route 128 analysis: ignoring objective distance evidence showing the Subject is closer to Route 128 than the penalized comparable, and adopting Respondent's contradictory adjustments for the same road without explanation;

(i) Failure to engage with material record evidence: dismissing twelve years of Wrights Mill Road sales data without meaningful analysis, notwithstanding that it demonstrates Respondent's comparables are record-high outliers at the tippy top of the dataset

(j) Imposition of methodological burdens inconsistent with the informal remedial purpose of the SCAR statute, and in particular burdens that would be satisfied only by litigation-grade expert testimony not required by RPTL § 730.

56. 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.

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' evidence, consistent with the informal remedial purpose of RPTL § 730;

(c) Award Petitioner's costs and disbursements as permitted by law; and

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

Dated: New York, New York
April 9, 2026
By: ______________________________
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Attorney for Petitioner
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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