

Our File No. 19091-15

At an IAS Term of the Supreme Court of the State of New York for Condemnation and Tax Certiorari, held in and for the County of Nassau, at Mineola, New York, on the \_\_\_ day of \_\_\_\_\_, 2018

P R E S E N T:

HON. \_\_\_\_\_  
Justice.

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ORDER  
AND JUDGMENT

ISLAND PROPERTIES LLC,

: Cons. Index No.: 2018400379  
Calendar No.: None

Petitioner,

<u>Tax Year</u>	<u>Index No.</u>	<u>Writ No.</u>	<u>Cal. No.</u>
2014/15	2018400379	1509628	None
2015/16	2018400381	1649503	None

- against -

THE ASSESSOR, THE BOARD OF ASSESSORS  
AND THE ASSESSMENT REVIEW  
COMMISSION OF THE COUNTY OF NASSAU,

: Section: 27  
: Block: 12  
: Lot: 8

Respondent(s).

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Proceedings having been brought upon the petitions of the petitioner herein to review the assessments made by the respondent, the Board of Assessors of Nassau County, for the purpose of taxation upon certain parcels of real property owned by the petitioner herein and described on the Land and Tax Map of the County of Nassau as Section 27, Block 12, Lot 8, School District OB9 for the tax years 2014/15 through 2015/16, and no answers to the aforesaid petitions having been made or filed by the respondent, the Board of Assessors of Nassau County, hereinafter referred to as the Board of Assessors, and the parties hereto having entered into a Stipulation dated January 29, 2018, reducing the total assessments on the subject property as hereinafter set forth,

which is annexed hereto and incorporated by reference to provide for the granting of a judgment in accordance with the terms of said stipulation.

NOW, on said stipulation dated January 29, 2018, and on motion of FARRELL FRITZ, P.C., attorneys for petitioner, it is

**ORDERED, ADJUDGED AND DECREED**, that the proceedings for the tax years 2014/15 through 2015/16 be, and the same hereby is, consolidated under Index No. 2018400379, and it is further

**ORDERED, ADJUDGED AND DECREED**, that the within proceeding be severed pursuant to CPLR Section 407 from the master petition for the 2014/15 through 2015/16 tax years, and it is further

**ORDERED, ADJUDGED AND DECREED**, that the assessments of the petitioner's property situated in the Town of Oyster Bay, School District No. 9 and known as Section 27, Block 12, Lot 8, on the Land and Tax Map of the County of Nassau, upon the assessment rolls for the tax years 2014/15 through 2015/16 claimed by petitioner to be erroneous by reason of inequality and over assessment are hereby corrected and reduced to read as follows:

**Section 27, Block 12, Lot 8**

Petitioner  
ISLAND PROPERTIES LLC

<u>Tax Year</u>	<u>Full Original Total Assessed Value</u>	<u>Amount of Reduction</u>	<u>Final Total Assessed Value</u>
2014/15	4,664	159	4,505
2015/16	4,363	149	4,214

and it is further

**ORDERED, ADJUDGED AND DECREED** that the taxable assessed values shall be corrected based on the foregoing corrected assessed values and as indicated in the annexed Schedule A as follows:

Original Assessment

**Section 27, Block 12, Lot 8**

<u>Tax Year</u>	<u>Total AV</u>	<u>Physical</u>	<u>Trans</u>	<u>Exempt</u>	<u>Code</u>	<u>School Taxable</u>	<u>County / Town Taxable</u>
2014/15	4,664					4,664	4,664
2015/16	4,363					4,363	4,363

Corrected Assessment

**Section 27, Block 12, Lot 8**

Tax Year	Total AV	Physical	Trans	Exempt	Code	School Taxable	County / Town Taxable
2014/15	4,505					4,505	4,505
2015/16	4,214					4,214	4,214

and it is further

**ORDERED, ADJUDGED AND DECREED**, that the Board of Assessors of the County of Nassau, the Receiver of Taxes of the Town in which said property is situated, and the officer or officers having custody of said assessment rolls or any tax roll or tax record card upon which the above-mentioned assessments appear, and any taxes have been levied or are about to be levied thereon, or against which taxes have been extended, shall forthwith correct said assessment, levy and extension of taxes and shall note on the margin of said assessment rolls, tax roll or record card, opposite the said entries, that the same have been corrected pursuant to this judgment, and Department of Assessment Certification, if any, and it is further

**ORDERED, ADJUDGED AND DECREED**, that, in the event payment of taxes as originally assessed has already been made, the Receiver of Taxes of the Town of Oyster Bay or the County Treasurer of Nassau County, be and he hereby is authorized and directed to refund the amount of state, county, town and district and school taxes that may have been paid on account of said original assessments in excess of the amount of taxes based upon the reduced assessments as herein ordered and determined, and as

certified by the Department of Assessment, together with interest as hereinafter provided from the date of payment thereof to the date of entry of this judgment, upon proof that said taxes were paid by the petitioner or by the agent or person acting on behalf of the petitioner to FARRELL FRITZ, P.C., as attorney for Petitioner, and it is further

**ORDERED, ADJUDGED AND DECREED**, that the County Comptroller of the County of Nassau, pursuant to the provisions of the County Law and Article IV of the County Government Law of Nassau County, be and he hereby is directed to audit, after the return by the Receiver of Taxes, the amount of the state, county, town and district taxes that have been paid on account of said original assessments in excess of the amount of taxes based upon the reduced assessments as herein ordered and determined, and as certified by the Department of Assessment, together with interest at the rate of 3% per annum from the date of payment thereof to the 31st day of December, 1982, and at the rate of 6% per annum thereafter from the 1st day of January, 1983 to the 28th day of February, 1993, at the rate of 5% per annum thereafter from the 1st day of March, 1993, to the 7<sup>th</sup> day of March, 1999 and at the rate of 4.5% per annum from the 8<sup>th</sup> day of March, 1999 to the 31<sup>st</sup> day of March, 2004; at the rate of 4% from April 1, 2004 to December 31, 2009; and, for each calendar year or portion of a year thereafter, at the lesser of 3% or the overpayment rate set for the first quarter of the each such year by the Commissioner of Taxation and Finance pursuant to subsection (j) of Section 697 of the Tax Law, from January 1 to December 31 of such year, or to the date of entry of judgment if sooner, but without costs to any party, and it is further

**ORDERED, ADJUDGED AND DECREED**, that, in the event that the taxes are unpaid and have already been billed for state, county, town and district taxes and school

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