

STATE OF NEW YORK
SUPREME COURT COUNTY OF ONTARIO

In the Matter of the Application of

B. THOMAS GOLISANO and CYNTHIA GOLISANO,

Petitioners,

vs.

**NOTICE OF ENTRY
OF ORDER**

WAYNE PICKERING, ASSESSOR,
THE BOARD OF ASSESSMENT REVIEW, and the
TOWN OF VICTOR, ONTARIO COUNTY,
NEW YORK,

Index No.: 101428

Respondents,

Tax Years: 2008/2009;
2009/2010; 2010/2011;
2011/2012

For review of a Tax Assessment under Article 7
of the Real Property Tax Law.

SIR/MADAM:

TAKE NOTICE of an Order and Judgment in the above-entitled action, of which
the within is a true copy, duly granted on November 26, 2012, and duly entered in the
Office of the County Clerk of the County of Ontario on December 4, 2012.

Dated: December 10, 2012
Rochester, New York

BOYLAN CODE LLP

Attorneys for Respondents
*Wayne Pickering, Assessor,
The Board of Assessment Review, and the
Town of Victor, Ontario County New York*



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UPON a trial of these proceedings before this Court occurring on September 27, 2012 and September 28, 2012, at which time appearances were made by Glenn E. Pezzulo, Esq., attorney for Petitioners, and Sheila M. Chalifoux, Esq., attorney for Respondents, and after due deliberation having been held thereon, and upon the Decision and Verdict of the Honorable Frederick G. Reed of September 28, 2012 and the Court's November 16, 2012 letter (the "Decision/Verdict"); it is hereby

ORDERED AND ADJUDGED that, in accordance with the Decision/Verdict referred to above, the original assessments on the 16.2-acre parcel located at 1648 Malone Road, having a tax identification number of 38.00-1-21.212, and the equalization rates, were as follows:

| Year | Original Assessment of 1648 Malone Road (SBL # 38.00-1-21.212) | Equalization Rate |
|-----------|--|----------------------|
| 2008/2009 | \$3,300,000 | 100% |
| 2009/2010 | \$3,040,000 | 100% |
| 2010/2011 | \$2,650,000 | 100% |
| 2011/2012 | \$2,150,000 | 100% |

and it is further

ORDERED that the original assessments on the 20.1-acre lot on Malone Road, having a tax identification number of 38.00-1-21.213, and equalization rates, were as follows:

| Year | Original Assessment of 20.1-acre vacant lot on Malone Road (SBL # 38.00-1-21.213) | Equalization Rate |
|-----------|--|----------------------|
| 2008/2009 | \$179,000 | 100% |
| 2009/2010 | \$179,000 | 100% |
| 2010/2011 | \$179,000 | 100% |
| 2011/2012 | \$179,000 | 100% |

and it is further

ORDERED AND ADJUDGED that the assessments of both parcels are deemed to be excessive, and the Court hereby determines that the Revised Assessments for the 16.2-acre parcel located at 1648 Malone Road, and having a tax identification number of 38.00-1-21.212, are:

| Year | Original Assessment Value of 1648 Malone Road (SBL # 38.00-1-21.212) | Revised Assessment Value of 1648 Malone Road (SBL # 38.00-1-21.212) |
|-----------|--|---|
| 2008/2009 | \$3,300,000 | \$1,800,000 |
| 2009/2010 | \$3,040,000 | \$1,700,000 |
| 2010/2011 | \$2,650,000 | \$1,600,000 |
| 2011/2012 | \$2,150,000 | \$1,450,000 |

and it is further

ORDERED AND ADJUDGED that the Revised Assessments for the 20.1-acre parcel also located on Malone Road, and having a tax identification number of 38.00-1-21.213, are:

| Year | Original Assessment Value of vacant lot on Malone Road (SBL # 38.00-1-21.213) | Revised Assessment Value of vacant lot on Malone Road (SBL # 38.00-1-21.213) |
|-----------|---|--|
| 2008/2009 | \$179,000 | \$140,000 |
| 2009/2010 | \$179,000 | \$140,000 |
| 2010/2011 | \$179,000 | \$140,000 |
| 2011/2012 | \$179,000 | \$150,000 |

and it is further

ORDERED AND ADJUDGED that the assessment of Petitioners' Real Property upon the assessment roll of the Town of Victor for the years in issue be so reduced, and that said assessment of Petitioners' Real Property known and designated as 1648 Malone Road, Victor, New York (SBL # 38.00-1-21.212), and the vacant lot on Malone Road (SBL # 38.00-1-21.213), be, and the same hereby is, corrected to read as the amount equal to the revised assessment ("Revised Assessment"); and it is further

ORDERED AND ADJUDGED that all refunds payable pursuant to this Order and Judgment shall be made payable to B. Thomas Golisano; and it is further

ORDERED that the officer or officers having custody of said assessment roll, and of any tax roll upon which the aforementioned assessment and any taxes levied or to be levied thereon have been entered, shall forthwith correct the entries with respect to the Real Property in conformity with this Order and Judgment, to the extent not already done, and shall note on the margin of said roll opposite said entries that the same have been corrected by the authority of this Order and Judgment; and it is further

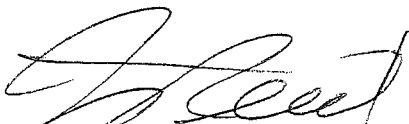
ORDERED AND ADJUDGED that, unless sooner paid, there shall be audited and allowed to Petitioners, and included in the tax levy of the Town of Victor made next after the entry of this Order and Judgment, the amounts, if any, paid by Petitioners against the said erroneous assessment in excess of what the taxes would have been if the said assessments had been made as determined by this Order and Judgment, together with interest at the legal rate for tax assessment cases pursuant to Real Property Tax Law §726, from the date of such payments by Petitioners; and it is further

ORDERED AND ADJUDGED that Petitioners recover of Respondent Town of Victor costs taxed herein at the sum of \$700.00 pursuant to CPLR §8201(1), (2) and (3), plus disbursements of \$495.00 (\$210.00 for Index Number, \$95.00 for Request for Judicial Intervention, \$30.00 for Note of Issue, \$160.00 for services of process for all four (4) tax periods, pursuant to CPLR Section §8301), which costs and disbursements amount altogether to the sum of \$1,195.00; and that Respondent Town of Victor be ordered to pay; and it is further

ORDERED AND ADJUDGED that Petitioners shall have execution therefore.

Dated: 11/26/12

ENTERED:



Hon. Frederick G. Reed
Acting Supreme Court Judge