

At an IAS Term of the Supreme Court of the State of New York held in and for the County of Westchester, at the Courthouse located in White Plains, New York.

PRESENT:

HON. ANNE E. MINIHAN, J.S.C.

Justice.

-----x
In the Matter of the Application of

118-120 S. 12TH AVE. LLC,

Petitioner,

-against-

**THE ASSESSOR OF THE CITY OF MOUNT VERNON
THE BOARD OF REVIEW OF THE CITY OF
MOUNT VERNON and THE CITY OF MOUNT VERNON,**

Respondents,

MOUNT VERON CITY SCHOOL DISTRICT,

Intervenor-Respondent.

For Review Under Article 7 of the RPTL.
-----x

**CONSENT
JUDGMENT**

Index Nos.

65268/23

The above Petitioner having heretofore filed and served the Notice and Petition to review the tax assessment fixed by the City of Mount Vernon for the 2023 assessment year upon certain real property located at 118 Twelfth Avenue., S., City of Mount Vernon and designated as Section 169.21, Block 3018, Lot 11 on the Official Assessment Map of the City of Mount Vernon, and upon certain real property located at

120 Twelfth Avenue., S., City of Mount Vernon and designated as Section 169.21, Block 3018, Lot 39 on the Official Assessment Map of the City of Mount Vernon, 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 **WILLIAM E. SULZER, ESQ.**, of Griffin, Coogan, Sulzer & Horgan, P.C., the Respondents having appeared by the Office of the Corporation Counsel, and the Intervenor Respondent having appeared by **THOMAS SCAPOLI, ESQ.**, of Ingerman Smith LLP, and the parties having made their settlement, it is

ORDERED, ADJUDGED AND DECREED, that the assessment be and the same are hereby reduced, corrected and fixed as follows:

2023

<u>Lot</u>	<u>Reduced from</u>	<u>Reduced to</u>	<u>Reduction</u>
169.21-3018-11	17,000	12,000	5,000
169.21-3018-39	18,000	12,000	6,000

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 of said entries, that the same have been corrected by the authority of this Order, and it is further

ORDERED, ADJUDGED AND DECREED, that there shall be audited, allowed and paid to the Petitioner by the **CITY OF MOUNT VERNON** the amount of all City, Parking, or any other ad valorem taxes and collection fees, together with the proportionate share of any interest, penalties, and collection fees paid by reason of delinquent payment of any excess 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, ADJUDGED AND DECREED, that there shall be audited, allowed and paid to the Petitioner by the **MOUNT VERNON CITY SCHOOL DISTRICT** the amount of all School and/or library taxes, together with the proportionate share of any interest, penalties, and collection fees paid by reason of delinquent payment of any excess 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, ADJUDGED AND DECREED, that the **COUNTY OF WESTCHESTER**, State of New York, be and is hereby directed and authorized to audit, allow and pay to the Petitioner the amount, if any, of State, County taxes paid by the Petitioner as taxes against the erroneous assessment in excess of what the taxes would have been if the said assessment had been determined by this Order, together with interest thereon from the date of payment as provided by statute, and it is further

ORDERED, ADJUDGED AND DECREED, 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 taxes, and it is further

ORDERED, ADJUDGED AND DECREED, 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; provided, however, interest shall be waived in the event that payment is made within sixty (60) days from the date of service of this Order, with notice of entry upon the respective taxing authorities, and with respect to the Commissioner of Finance only, such Order shall be served with proof of payment of taxes, and it is further

ORDERED, ADJUDGED AND DECREED, that all tax refunds hereinabove directed to be made by Respondent, the **CITY OF MOUNT VERNON** and/or any of the various taxing authorities, be made by check or draft payable to the order of **GRIFFIN, COOGAN, SULZER & HORGAN, P.C.**, as attorneys for the Petitioner, who is to hold the proceeds as trust funds for appropriate distribution, and who is 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, ADJUDGED AND DECREED, that this Order hereby constitutes and represents full settlement of each of the tax review proceedings herein, that 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.

Dated:

ENTER,

HON. ANNE E. MINIHAN, J.S.C.

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


Office of the Corporation Counsel
City of Mount Vernon
City Hall
Roosevelt Square
Mount Vernon, New York 10550
(914) 421-4100
jabown@ci.mount-vernon.ny.us


WILLIAM E. SULZER, ESQ.
Griffin, Coogan, Sulzer & Horgan, P.C.
Attorneys for Petitioner
51 Pondfield Road
Bronxville, New York 10708
(914) 961-1300
wes@gcshlaw.com

THOMAS SCAPOLI, ESQ.
Ingerman Smith LLP
550 Mamaroneck Avenue
Harrison, New York 10528
(914) 777-1134
tscapoli@ingermansmith.com