



2025 Informal Assessment Review Application

Cattaraugus County Department of Real Property

Owner Name:	Tax Map Number:
Phone Number:	Property Location:
Email:	

1. Has the property recently been offered for sale? Yes No

If yes:

How long was it listed?
Who was the listing agent?
What was the listing price?

2. Has the property been appraised (excluding bank appraisals) within the past three years? Yes No

If yes:

What company did the appraisal?
What was the appraised value?

Please provide a copy of the appraisal.

3. Describe any recent remodeling, construction, and/or demolition.

4. List any discrepancies between your actual inventory and what is on file at the Assessor's Office (this information is available online at <https://maps.cattco.org/imate>).

6. Fair market value is what you should be able to sell your property for on the open market. Explain why the 2025 Preliminary Assessment does not reflect a fair market value for your property.

7. Attach any additional information regarding your property's fair market value that will help the County Assessor in reviewing your property's 2025 Preliminary Assessment. Please provide interior photos if disputing condition of structure(s).

8. **Property Owner's estimate of fair market value:**
(ACTUAL DOLLAR AMOUNT REQUIRED)

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statements of material fact herein will subject me to the provisions of Penal Law relevant to the making and filing of false instruments.

Signature: _____ **Date:** _____

All information provided to the Cattaraugus County Assessor's Office will be reviewed by assessing staff. In the beginning of May you will receive an official 2025 Assessment Change Notice. If you disagree with the assessed value stated in the Assessment Change Notice, you can file a formal grievance with your town's Board of Assessment Review. Please visit www.cattco.org/real-property-and-gis/grievance to see information about your town's Board of Assessment Review.

- Filing the informal application is an opportunity to review your 2025 preliminary assessed value before the final assessment roll is filed, July 1, 2025.
- **Submit this application by April 1st**, along with additional information, including photos, where possible, supporting your claim that the value should be changed.
- If you file an informal application, **you will be notified, by mail, after May 1st of our determination.**
- If you disagree with our determination you can attend **Grievance day, Monday, June 2nd at the Great Valley town hall from 4-8pm.** You must fill out a RP-524 form for the grievance board (BAR), which is made up of members of your local community. All information given to us at informal review will be shared with the BAR.

The last time a full reassessment was done in Great Valley was in 2011. This means your 2024 property assessed value reflects what it could have sold for on the open market in 2011.

Equalization rates are calculated annually by NYS Office of Real Property Tax Service to bring assessed values up to full market value at a uniform percentage.

You can see from this chart what has happened with the equalization rate since 2011.

Roll Year	Equalization Rate
2011	100%
2012	98%
2013	98%
2014	100%
2015	100%
2016	98%
2017	95%
2018	93%
2019	94%
2020	86%
2021	86%
2022	81%
2023	66%
2024	63%
2025	100%

Assessor's Office Use:

2024 AV	
2024 FMV	
2025 AV/FMV	

2025 Preliminary AV reduced: Yes _____
 _____ No Reduction of Preliminary AV

New AV: _____
 Letter Sent _____

Date _____ Initials _____