RP-524 (3/09)

NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20 2026

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR City of Buffalo, Erie County
(city, town village or county)

PART ONE: GENERAL INFORMATION

(General information and instructions for completing this form are contained in form RP-524-Ins)

1. Name and telephone no. of owner(s)

TIMOTHY MONTE

Day no. (716)555-0147

Evening no. ( )

2. Mailing Address of owner(s)

176 BRYANT ST

BUFFALO, NY 14222

Email (optional) filings@nystaxappeal.com

3. Name, address and telephone no. of representative of owner, if representative is filing application. (if applicable, complete Part Four on page 4.)

SLSC Consulting LLC (NYS Property Tax Appeal), Buffalo, NY

4. Property location

176 BRYANT ST
Street Address

N/A
Village (if any)

City of Buffalo
City/Town

Erie
County

Buffalo City SD (140200)
School District

5. Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot 100.54-2-5 (1005400002005000)

Type of property: Residence ✓ Farm ☐ Vacant land ☐
Commercial ☐ Industrial ☐ Other ☐

Description: Class 210 1-Family | 4,353 SqFt | 4 Bed / 3.1 Bath

[X] NON-HEARING (Paper Review)

6. Assessed value appearing on the assessment roll:

Land $ $180,000 Total $ $1,221,000

7. Property owner's estimate of market value of property as of valuation date (see instructions) $ $850,000

PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY

(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

1. ✓ Purchase price of property: …….…….. $ $850,000

a. Date of purchase: 11/08/2024

b. Terms ✓ Cash ___ Contract ___ Other (explain)

c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): None (Arm's-Length)

d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): None ($0)

2. ___ Property has been recently offered for sale (attach copy of listing agreement, if any):

When and for how long: _____

How offered: _____ Asking price: $ _____

3. ___ Property has been recently appraised (attach copy): When: _____ By Whom: _____

Purpose of appraisal: _____ Appraised value: $ _____

4. ✓ Description of any buildings or improvements located on the property, including year of construction and present condition:

2-Story Frame Residence (4,353 SqFt); no additions since 11/2024 sale.

5. ___ Buildings have been recently remodeled, constructed or additional improvements made:

Cost $ _____

Date Started: _____ Date Completed: _____

Complainant should submit construction cost details where available.

6. ___ Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.

7. ✓ Additional supporting documentation (check if attached).

PART THREE: GROUNDS FOR COMPLAINT

A. UNEQUAL ASSESSMENT (Complete items 1-4)

1. The assessment is unequal for the following reason: (check a or b)
   - a. ☐ The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.
   - b. ✓ The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
2. The complainant believes this property should be assessed at 100% of full value based on one or more of the following (check one or more):
   - a. ✓ The latest State equalization rate for the city, town or village in which the property is located is 100 %.
   - b. ✓ The latest residential assessment ratio established for the city, town or village in which the residential property is located. Enter latest residential assessment ratio only if property is improved by a one, two or three family residence 100 %.
   - c. ☐ Statement of the assessor or other local official that property has been assessed at %.
   - d. ☐ Other (explain on attached sheet).
3. Value of property from Part one #7 ……..... $ $850,000
4. Complainant believes the assessment should be reduced to …..... $ $850,000

B. EXCESSIVE ASSESSMENT (Check one or more)

The assessment is excessive for the following reason(s):

1. ✓ The assessed value exceeds the full value of the property.
   - a. Assessed value of property ……. $ $1,221,000
   - b. Complainant believes that assessment should be reduced to full value of (Part one #7) $ $850,000
   - c. Attach list of parcels upon which complainant relies for objection, if applicable.
2. ☐ The taxable assessed value is excessive because of the denial of all or portion of a partial exemption.
   - a. Specify exemption (e.g., senior citizens, veterans, school tax relief [STAR]) _____
   - b. Amount of exemption claimed …… $
   - c. Amount granted, if any ……... $
   - d. If application for exemption was filed, attach copy of application to this complaint.
3. ☐ Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
   - a. Transition assessment ……. $
   - b. Transition assessment claimed …… $

C. UNLAWFUL ASSESSMENT (Check one or more)

The assessment is unlawful for the following reason(s):

1. ☐ Property is wholly exempt. (Specify exemption (e.g., nonprofit organization))
2. ☐ Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
3. ☐ Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
4. ☐ Property cannot be identified from description or tax map number on the assessment roll.
5. ☐ Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the Office of Real Property Tax Services. (Attach copy of certificate.)

D. MISCLASSIFICATION (Check one)

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):

☐ Class designation on the assessment roll: ……..... _____

1. ☐ Complainant believes class designation should be …….. _____
2. ☐ The assessed value is improperly allocated between homestead and non-homestead real property.

Allocation of assessed value on assessment roll		Claimed allocation
Homestead	$	$
Non –Homestead	$	$

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, TIMOTHY MONTE, as complainant (or officer thereof) hereby designate SLSC Consulting LLC (NYS Property Tax Appeal) to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of Buffalo / Erie for purposes of reviewing the assessment of my real property as it appears on the 2026 (year) tentative assessment roll of such assessing unit.

11/15/2026 — Date

/s/ Timothy Monte (E-Signed #BUF-89F69E) — Signature of owner (or officer thereof)

PART FIVE: CERTIFICATION

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 statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

12/02/2026 — Date

/s/ Matt Campana, SLSC Consulting LLC — Signature of owner (or representative)

PART SIX: STIPULATION

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the (year) assessment roll: Land $ Total $

(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

Complainant or representative | Assessor | Date

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

Disposition

- ☐ Unequal assessment
- ☐ Excessive assessment
- ☐ Unlawful assessment
- ☐ Misclassification
- ☐ Ratification of stipulated assessment
- ☐ No change in assessment

Reason:_____

Vote on Complaint

☐ All concur

☐ All concur except: _____ ☐ against ☐ abstain ☐ absent
Name

_____ ☐ against ☐ abstain ☐ absent
Name

	Tentative assessment	Claimed assessment	Decision by Board of Assessment Review
Total assessment	$_____	$_____	$_____
Transition assessment (if any) ...	$_____	$_____	$_____
Exempt amount	$_____	$_____	$_____
Taxable assessment	$_____	$_____	$_____

Class designation and allocation of assessed value (if any):

Homestead	$_____	$_____	$_____
Non-homestead	$_____	$_____	$_____

Date notification mailed to complainant _____

EXHIBIT A: COMPARABLE SALES ADJUSTMENT GRID

CLAIM #BUF-89F69E

City of Buffalo Board of Assessment Review | Dec 1–31, 2026 | SBL: 100.54-2-5

Subject: 176 Bryant St

PRIMARY LEGAL GROUNDS FOR ASSESSMENT REDUCTION (NY RPTL § 524 & § 732):

1. Recent Arm's-Length Sale of Subject: Under NY Court of Appeals precedent (Matter of Allied Corp. v. Town of Camillus, 60 N.Y.2d 351), a recent arm's-length sale of the subject property is the #1 proof of market value. Subject sold on 11/08/2024 (Deed Book 11438 / Page 4619) for $850,000 ($195.27/SqFt).

2. Unequal & Excessive Assessment: The 2026 Roll assesses Subject at $1,221,000 ($280.50/SqFt), which is $371,000 (+43.6%) ABOVE its arm's-length purchase price and neighborhood comparable sales.

VALUATION ATTRIBUTE	SUBJECT PROPERTY	COMP SALE #1	COMP SALE #2	COMP SALE #3
Street Address	176 BRYANT ST	142 BRYANT ST	101 LEXINGTON AVE	180 LINWOOD AVE
Tax Map SBL (Print Key)	100.54-2-5	100.54-2-20	100.38-2-18	100.55-4-13
Tax Neighborhood	Elmwood Bryant	Elmwood Bryant	Elmwood Bryant	Elmwood Bryant
Proximity to Subject	Subject Property	0.06 mi (Same St)	0.33 mi	0.21 mi
Property Class / Style	210 (1-Fam / 2-Sty)	210 (1-Fam / 2-Sty)	210 (1-Fam / 2-Sty)	210 (1-Fam / 2-Sty)
Arm's-Length Sale Price	$850,000 (Subject)	$595,000	$815,000	$530,000
Deed Recording Date	2024-11-08	2024-06-03	2024-05-15	2025-04-21
Erie County Deed Bk/Pg	11438 / 4619	11431/9480	11431/2374	11447/104
2026 Roll Assessed Val	$1,221,000 ($281/sf)	$615,000	$809,000	$532,000
Gross Living Area (GLA)	4,353 SqFt	3,430 SqFt	3,662 SqFt	3,532 SqFt
Unadjusted Sale $/SqFt	$195.27 / SqFt	$173.47 / SqFt	$222.56 / SqFt	$150.06 / SqFt
Bedrooms / Bathrooms	4 Bed / 3.1 Bath	4 Bed / 3.1 Bath	4 Bed / 2.5 Bath	5 Bed / 2.1 Bath
GLA Size Adjustment	Baseline	+923 SqFt	+691 SqFt	+821 SqFt
Condition / Style	Normal / Good	Normal / Good	Normal / Good	Normal / Good
Valuation Window	2024–2026 Roll	Verified Usable	Verified Usable	Verified Usable
Equalization Rate	100.0% RAR	100.0% RAR	100.0% RAR	100.0% RAR
INDICATED MARKET VAL	**$850,000 (Sale)**	**$645,800**	**$850,000**	**$575,200**

VALUATION RECONCILIATION & REQUESTED ASSESSMENT REDUCTION

- Verified 2024–2025 Elmwood Bryant Class 210 Comps: 142 BRYANT ST ($595,000), 101 LEXINGTON AVE ($815,000), and 180 LINWOOD AVE ($530,000).
- Subject Arm's-Length Purchase Price (11/08/2024, Erie County Deed Book 11438 / Page 4619): $850,000 ($195.27/SqFt).
- Assessment Equity Check (RPTL § 305): Comp #1 (142 Bryant St, same block) is assessed at $179.30/SqFt ($615,000), whereas Subject (176 Bryant St) is assessed at $280.50/SqFt ($1,221,000) — a 56.4% higher assessment per SqFt.
- Requested 2026/2027 Assessment at 100% Equalization Rate (RAR = 100%): $850,000 (Reduction of -$371,000).

2026 Roll: $1,221,000 | Proven Market Value: $850,000 | Requested Reduction: -$371,000 (-30.4%)

1. ESTIMATED 2026–2027 TAX SAVINGS & CONTINGENCY FEE SCHEDULE (176 BRYANT ST)

Tax Jurisdiction / Line Item	Tax Rate / $1k	Current ($1.221M AV)	Reduced ($850k AV)	Annual Tax Savings
City of Buffalo Homestead (2026–27)	$5.1820 / $1k	$6,327.22 / yr	$4,404.70 / yr	$1,922.52 / yr
Buffalo City School District Rate	$2.4417 / $1k	$2,981.31 / yr	$2,075.44 / yr	$905.87 / yr
Buffalo Sewer Authority Rent Rate	$1.3380 / $1k	$1,633.70 / yr	$1,137.30 / yr	$496.40 / yr
Erie County & Library Tax Rate	$3.3023 / $1k	$4,032.11 / yr	$2,806.96 / yr	$1,225.15 / yr
TOTAL COMBINED ANNUAL TAX	**$12.2640 / $1k**	**$14,974.34 / yr**	**$10,424.40 / yr**	**$4,549.94 / yr**
5-Year Cumulative Tax Savings	5-Year Total	$74,871.70	$52,122.00	$22,749.70 (5-Yr)
15% Early-Bird Auto-Pay (Pre-Dec 1)	**15% Card Setup**	**$0 if No Win**	**7-Day Notice**	**$682.49 (Net +$3,868)**

2. HOMEOWNER CONTINGENCY RETAINER & NY FORM RP-524 PART FOUR AUTHORIZATION

1. SCOPE OF REPRESENTATION: I, the undersigned owner of 176 BRYANT ST, Buffalo, NY 14222 (SBL 100.54-2-5), hereby contract with SLSC Consulting LLC (operating through its division, NYS Property Tax Appeal) to act as my sole representative before the City of Buffalo Department of Assessment & Taxation, the Board of Assessment Review (BAR), and Small Claims Assessment Review (SCAR) for the 2026/2027 assessment roll cycle pursuant to NY Real Property Tax Law (RPTL) § 524 and § 730.

2. 100% CONTINGENCY (NO REDUCTION = $0 FEE): If my property assessment is not reduced, I owe $0.00. There are no upfront fees.

3. CONTINGENCY FEE TIERS: If my 2026/2027 assessed value is reduced, I agree to pay a one-time fee equal to: (a) 15% Early-Bird Auto-Pay Rate (15% of Year 1 tax savings) if submitted prior to Dec 1 with a payment method on file via Stripe ($0 charged today); (b) 18% Early-Bird Invoiced Rate if submitted prior to Dec 1 without a card on file; or (c) 22% Standard Auto-Pay / 25% Invoiced Rate for claims submitted Dec 1 – Dec 28. 100% of all future years' tax savings belong exclusively to the homeowner.

4. MANDATORY 7-DAY ADVANCE PRE-CHARGE NOTICE GUARANTEE: For clients selecting an Auto-Pay tier (15% or 22%), NYS Property Tax Appeal will NEVER charge your payment method without first emailing your official BAR assessment reduction verification and exact fee calculation at least seven (7) calendar days prior to processing the automatic payment.

5. EVIDENCE ATTACHED TO PACKET: [X] Erie County Clerk Deed Record (Book 11438 / Page 4619, Sale Price $850,000 on 11/08/2024) | [X] 3 Arm's-Length Elmwood Bryant Class 210 Comparable Sales Grid.

/s/ Timothy Monte

Property Owner Signature: Timothy Monte
Hand-Signed #BUF-89F69E (15% Auto-Pay + 7-Day Notice) | 11/15/2026

/s/ Matt Campana, Managing Principal

Authorized Representative: SLSC Consulting LLC
Matt Campana, Managing Principal | Date: 12/02/2026