

## **2017 Statistical Profile**

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**NEW YORK CITY TAX COMMISSION 2017 ANNUAL REPORT**  
**2017 ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS**

APPEALS				CURRENT YEAR OFFERS RECEIVED			CURRENT YEAR OFFERS ACCEPTED		
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	1,802	3,508	\$ 179,835,194	158	176	\$ 1,183,878	145	163	\$ 1,104,889
TAX CLASS 2	27,088	168,099	\$ 94,120,192,016	4,056	41,434	\$ 1,929,660,966	3,595	37,856	\$ 1,761,043,495
TAX CLASS 3	102	102	\$ 3,354,465,642	5	5	\$ 30,232,222	5	5	\$ 30,232,222
TAX CLASS 4	25,738	39,325	\$ 125,507,011,181	5,409	8,181	\$ 3,734,372,086	4,663	7,213	\$ 3,321,454,149
<b>TOTAL</b>	<b>54,730</b>	<b>211,034</b>	<b>\$ 223,161,504,033</b>	<b>9,628</b>	<b>49,796</b>	<b>\$ 5,695,449,152</b>	<b>8,408</b>	<b>45,237</b>	<b>\$ 5,113,834,755</b>

**NEW YORK CITY TAX COMMISSION 2017 ANNUAL REPORT**

**REMEDIAL ACTIONS BY TAX COMMISSION ON APPLICATIONS IN 2017 FOR 2016 ASSESSMENTS**

<b>OFFERS TO REDUCE 2016 ASSESSMENTS</b>			<b>ACCEPTED OFFERS TO REDUCE 2016 ASSESSMENTS</b>		
<b>APPLICATIONS</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENTS AT ISSUE</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENT REDUCTION OFFERS</b>	<b>APPLICATIONS</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENTS NO LONGER AT ISSUE</b>	<b>COLLECTIVE AMOUNT OF ACCEPTED ASSESSMENT REDUCTION OFFERS</b>
2,537	\$ 17,377,685,980	\$ 1,367,755,645	2,279	\$ 16,056,732,559	\$ 1,235,163,655

**NEW YORK CITY TAX COMMISSION 2017 ANNUAL REPORT**

**2017 PRO SE ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS**

APPEALS				CURRENT YEAR OFFERS RECEIVED			CURRENT YEAR OFFERS ACCEPTED		
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	642	654	\$ 31,036,195	103	104	\$ 337,606	96	97	\$ 309,790
TAX CLASS 2	270	346	\$ 119,463,033	55	100	\$ 3,949,599	49	94	\$ 3,771,059
TAX CLASS 4	352	399	\$ 278,055,756	103	117	\$ 23,684,773	90	104	\$ 22,117,419
<b>TOTAL</b>	<b>1,264</b>	<b>1,399</b>	<b>\$ 428,554,984</b>	<b>261</b>	<b>321</b>	<b>\$ 27,971,978</b>	<b>235</b>	<b>295</b>	<b>\$ 26,198,268</b>

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**2017 ASSESSMENT APPEALS AND OUTCOMES - BY PROPERTY TYPE**

APPEALS				CURRENT YEAR OFFERS RECEIVED			CURRENT YEAR OFFERS ACCEPTED		
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF REDUCTION
<b>TAX CLASS 1</b>	<b>1,802</b>	<b>3,508</b>	<b>\$ 179,835,194</b>	<b>158</b>	<b>176</b>	<b>\$ 1,183,878</b>	<b>145</b>	<b>163</b>	<b>\$ 1,104,889</b>
CONDOMINIUMS	75	1,783	\$ 33,532,227	20	38	\$ 173,659	18	36	\$ 170,035
1,2 & 3 FAMILY	1,351	1,350	\$ 112,528,410	128	128	\$ 928,714	117	117	\$ 853,349
VACANT LAND	170	170	\$ 10,439,175	5	5	\$ 25,696	5	5	\$ 25,696
OTHER	206	205	\$ 23,335,382	5	5	\$ 55,809	5	5	\$ 55,809
<b>TAX CLASS 2</b>	<b>27,088</b>	<b>168,099</b>	<b>\$ 94,120,192,016</b>	<b>4,056</b>	<b>41,434</b>	<b>\$ 1,929,660,966</b>	<b>3,595</b>	<b>37,856</b>	<b>\$ 1,761,043,495</b>
CONDOMINIUMS	2,474	143,532	\$ 24,291,910,479	631	38,009	\$ 677,729,876	530	34,791	\$ 609,436,801
2-10 FAMILY	4,614	4,608	\$ 1,930,313,142	367	367	\$ 21,411,012	342	342	\$ 19,281,000
COOPERATIVES	4,126	4,122	\$ 25,668,041,159	854	854	\$ 507,300,546	775	775	\$ 480,684,437
RENTAL APTS	15,874	15,837	\$ 42,229,927,236	2,204	2,204	\$ 723,219,532	1,948	1,948	\$ 651,641,257
<b>TAX CLASS 3</b>	<b>102</b>	<b>102</b>	<b>\$ 3,354,465,642</b>	<b>5</b>	<b>5</b>	<b>\$ 30,232,222</b>	<b>5</b>	<b>5</b>	<b>\$ 30,232,222</b>
UTILITY PROPERTY	102	102	\$ 3,354,465,642	5	5	\$ 30,232,222	5	5	\$ 30,232,222
<b>TAX CLASS 4</b>	<b>25,738</b>	<b>39,325</b>	<b>\$ 125,507,011,181</b>	<b>5,409</b>	<b>8,181</b>	<b>\$ 3,734,372,086</b>	<b>4,663</b>	<b>7,213</b>	<b>\$ 3,321,454,149</b>
CONDOMINIUMS	2,677	16,503	\$ 22,301,308,323	663	3,435	\$ 743,475,110	539	3,089	\$ 630,320,679
OFFICES/LOFTS	3,969	3,939	\$ 64,780,169,625	870	870	\$ 1,681,996,023	744	744	\$ 1,527,552,798
STORES	8,478	8,357	\$ 14,430,812,241	1,966	1,966	\$ 629,344,009	1,702	1,702	\$ 559,111,383
INDUSTRIAL	3,923	3,900	\$ 4,461,366,356	914	914	\$ 99,578,109	805	805	\$ 89,793,330
HOTELS	755	748	\$ 10,301,224,876	167	167	\$ 377,995,014	145	145	\$ 351,575,514
VACANT LAND	1,123	1,112	\$ 885,817,457	117	117	\$ 15,695,556	103	103	\$ 11,038,024
UTILITY PROPERTY	174	174	\$ 2,170,208,483	35	35	\$ 19,976,874	20	20	\$ 9,204,900
OTHER	4,639	4,592	\$ 6,176,103,820	677	677	\$ 166,311,391	605	605	\$ 142,857,521
<b>TOTAL</b>	<b>54,730</b>	<b>211,034</b>	<b>\$ 223,161,504,033</b>	<b>9,628</b>	<b>49,796</b>	<b>\$ 5,695,449,152</b>	<b>8,408</b>	<b>45,237</b>	<b>\$ 5,113,834,755</b>

**NEW YORK CITY TAX COMMISSION 2017 ANNUAL REPORT**

**2017 ASSESSMENT APPEALS AND OUTCOMES – BY REDUCTION % RANGE**

<b>CURRENT YEAR OFFERS RECEIVED</b>				<b>CURRENT YEAR OFFERS ACCEPTED</b>		
<b>RANGE OF OFFER %</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF OFFER</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF REDUCTION</b>
UNDER 10%	5,384	32,224	\$ 2,724,042,173	4,545	28,946	\$ 2,383,373,051
10% - UNDER 20%	2,921	14,437	\$ 1,994,825,748	2,644	13,368	\$ 1,833,597,034
20% - UNDER 30%	888	2,341	\$ 524,135,276	809	2,156	\$ 472,740,280
30% - Above	435	794	\$ 452,445,955	410	767	\$ 424,124,390
<b>TOTAL</b>	<b>9,628</b>	<b>49,796</b>	<b>\$ 5,695,449,152</b>	<b>8,408</b>	<b>45,237</b>	<b>\$ 5,113,834,755</b>

**NEW YORK CITY TAX COMMISSION 2017 ANNUAL REPORT**

**2017 ASSESSMENT APPEALS AND OUTCOMES - BY BOROUGH**

<b>APPEALS</b>				<b>CURRENT YEAR OFFERS RECEIVED</b>			<b>CURRENT YEAR OFFERS ACCEPTED</b>		
<b>BOROUGH</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENTS</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF OFFER</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF REDUCTION</b>
<b>BRONX</b>	6,723	20,242	\$ 8,762,187,027	845	863	\$ 234,081,132	715	731	\$ 204,332,080
<b>BROOKLYN</b>	13,530	33,882	\$ 18,878,806,114	2,085	4,708	\$ 481,678,286	1,820	3,702	\$ 424,931,897
<b>MANHATTAN</b>	21,761	124,223	\$ 173,464,282,835	4,374	39,270	\$ 4,524,644,979	3,829	36,181	\$ 4,096,655,347
<b>QUEENS</b>	10,987	29,309	\$ 19,894,920,182	2,075	4,513	\$ 411,338,716	1,827	4,213	\$ 359,536,399
<b>STATEN ISLAND</b>	1,729	3,378	\$ 2,161,307,875	249	442	\$ 43,706,039	217	410	\$ 28,379,032
<b>TOTAL</b>	<b>54,730</b>	<b>211,034</b>	<b>\$ 223,161,504,033</b>	<b>9,628</b>	<b>49,796</b>	<b>\$ 5,695,449,152</b>	<b>8,408</b>	<b>45,237</b>	<b>\$ 5,113,834,755</b>

**NEW YORK CITY TAX COMMISSION 2017 ANNUAL REPORT**

**PROCEDURAL DELINEATION OF 2017 ASSESSMENT APPEALS**

	<b>APPLICATIONS</b>	<b>TAX LOTS</b>
<b>NOT ELIGIBLE FOR REVIEW</b>	<b>7,040</b>	<b>15,782</b>
LATE FILING	34	131
INCOMPLETE FILING	842	4,087
REQUIRED DEPT. OF FINANCE INCOME AND EXPENSE STATEMENT ("RPIE") NOT FILED, LATE OR IMPROPER	983	1,030
REQUIRED TAX COMMISSION INCOME AND EXPENSE FORM ("TCIE") NOT FILED, LATE OR IMPROPER	4,373	9,918
UNEXCUSED NON-APPEARANCE BY APPLICANT OR REPRESENTATIVE AT SCHEDULED HEARING	97	148
WITHDRAWN BY APPLICANT	405	30
OTHER	306	438
<b>ELIGIBLE FOR REVIEW</b>	<b>47,690</b>	<b>195,252</b>
IN PERSON HEARINGS CONDUCTED	26,975	147,759
HEARINGS CONDUCTED BY TELEPHONE	17	17
REQUIRED FACTUAL SUBSTANTIATION NOT SUBMITTED	617	1,021
SUBSTANTIVE HEARING DECLINED AFTER APPLICATION FILED	17,908	44,040
REQUESTED REVIEW ON PAPERS	2,173	2,415
<b>TOTAL</b>	<b>54,730</b>	<b>211,034</b>