

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

LG INDUSTRIES INC.,

Petitioner,

v.

**NOTICE OF PETITION**

Index No.: E180362/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE ABOVE-NAMED RESPONDENT:**

**PLEASE TAKE NOTICE**, that upon the annexed Petition of LG Industries Inc., the undersigned will make an application to the New York Supreme Court, Hon. Frank Caruso, Justice Presiding, to be held at 775 Third Street, in Niagara Falls, New York on the 7th day of September, 2023 at 2:30 PM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

**RECEIVED**

**JUL 27 2023**

**CITY CLERK OFFICE**

TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

LG INDUSTRIES INC.,

Petitioner,

v.

**PETITION**

Index No.: E180362/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of LG Industries Inc., respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at 604 Lindsay Circle, Villanova, Pennsylvania.

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
53 Caledonia	109.46-2-51.1	Storage
120 Church	109.46-2-62	Light Industrial Manufacturing

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2022-2023, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
53 Caledonia	109.46-2-51.1	\$190,000
120 Church	109.46-2-62	\$790,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
53 Caledonia	109.46-2-51.1	\$79,300
120 Church	109.46-2-62	\$273,900

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.

**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
53 Caledonia	109.46-2-51.1	\$79,300
120 Church	109.46-2-62	\$273,900

**THIRTEENTH:** No previous application has been made for the relief asked herein.



**WHEREFORE**, your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: Jul 5, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann  
Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

**VERIFICATION**

STATE OF NEW YORK    )  
                              ) SS.:  
COUNTY OF ERIE        )

**Marcus R. Catlin**, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.



\_\_\_\_\_  
Marcus R. Catlin, Esq.

Sworn to before me this  
5<sup>th</sup> day of July, 2023.



\_\_\_\_\_  
**SARA M. JACKSON**  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025

**Designation**

I, WILLIAM D. WALKER, as property owner and/or legally responsible taxpayer, and/or as Agent for the property owner and/or legally responsible taxpayer, LG INDUSTRIES INC. the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

DocuSigned by:

William D. Walker

RECEIVED 07/12/2023  
William D. Walker

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Attorney Acknowledgment

Digitally signed  
by  
Marcus R  
Catlin  
Date:  
2023.05.15 13:  
29:37-04'00'

CLP 23003

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X  
LG Industries Inc.

Plaintiff/Petitioner,

- against -

Index No. E180362/2023

City of Lockport

Defendant/Respondent.  
-----X

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

**You have received this Notice because:**

- 1) The Plaintiff/Petitioner, whose name is listed above, has filed this case using the New York State Courts E-filing system ("NYSCEF"), and
- 2) You are a Defendant/Respondent (a party) in this case.

**! If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

**! If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

**If you choose to participate in e-filing, you must have access to a computer and a scanner or other device to convert documents into electronic format, a connection to the internet, and an e-mail address to receive service of documents.**

The **benefits of participating in e-filing** include:

- ! serving and filing your documents electronically
- ! free access to view and print your e-filed documents
- ! limiting your number of trips to the courthouse
- ! paying any court fees on-line (credit card needed)

**To register for e-filing or for more information about how e-filing works:**

- ! visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or
- ! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

**Information for Attorneys  
(E-filing is Mandatory for Attorneys)**

An attorney representing a party who is served with this notice must either:

1) immediately record his or her representation within the e-filed matter on the NYSCEF site [www.nycourts.gov/efile](http://www.nycourts.gov/efile) ; or

2) file the Notice of Opt-Out form with the clerk of the court where this action is pending and serve on all parties. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the knowledge to operate such equipment. [Section 202.5-bb(e)]

For additional information about electronic filing and to create a NYSCEF account, visit the NYSCEF website at [www.nycourts.gov/efile](http://www.nycourts.gov/efile) or contact the NYSCEF Resource Center (phone: 646-386-3033; e-mail: [efile@nycourts.gov](mailto:efile@nycourts.gov)).

Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
		Buffalo, New York 14202	(Address)
Wolfgang & Weinmann	(Firm Name)	(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

STU RENT LLC; 403 EAST LLC,

Petitioner,

v.

NOTICE OF PETITION

Index No.: E180363/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

TO THE ABOVE-NAMED RESPONDENT:

**PLEASE TAKE NOTICE**, that upon the annexed Petition of STU RENT LLC; 403 East LLC, the undersigned will make an application to the New York Supreme Court, Hon. Edward A. Pace, Justice Presiding, to be held at 175 Hawley Street, Part 3, in Lockport, New York on the 29th day of August, 2023 at 9:15 AM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

RECEIVED

JUL 27 2023

CITY CLERK OFFICE

TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

STU RENT LLC; 403 EAST LLC,

Petitioner,

v.

**PETITION**

Index No.: E180363/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of STU RENT LLC; 403 East LLC, respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at 403 East Avenue, City of Lockport, New York.

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
403 East Avenue	109.49-2-29	2 Family Residence
69 Crosby Avenue	108.83-1-19.2	2 Family Res

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2022-2023, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment



Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
403 East Avenue	109.49-2-29	\$192,000
69 Crosby Avenue	108.83-1-19.2	\$200,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
403 East Avenue	109.49-2-29	\$150,000
69 Crosby Avenue	108.83-1-19.2	\$150,000

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.

**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
403 East Avenue	109.49-2-29	\$150,000
69 Crosby Avenue	108.83-1-19.2	\$150,000

**THIRTEENTH:** No previous application has been made for the relief asked herein.

**WHEREFORE**, your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: Jul 5, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann  
Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

**VERIFICATION**

STATE OF NEW YORK    )  
                                  ) SS.:  
COUNTY OF ERIE        )

**Marcus R. Catlin**, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.



\_\_\_\_\_  
Marcus R. Catlin, Esq.

Sworn to before me this  
5<sup>th</sup> day of July, 2023.

  
\_\_\_\_\_  
**SARA M. JACKSON**  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025

**Designation**

I, MARK STUHMILLER, individually and as property owner and/or legally responsible taxpayer, and/or as Agent for the Property owner and/or legally responsible taxpayer, STU RENT LLC; 403 East LLC; the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment rolls of the City of Lockport.

DocuSigned by:

Mark Stuhlmiller

0865AA3B311C4EB

Mark Stuhlmiller

CLP 23005

Digitally signed  
by

MRCO  
Marcus R  
Catlin

Date:

2023.05.15 13:

29:37-04'00"

Attorney Acknowledgement

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X

STU RENT LLC; 403 East LLC

Plaintiff/Petitioner,

- against -

Index No. E180363/2023

City of Lockport

Defendant/Respondent.

-----X

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

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- 1) The Plaintiff/Petitioner, whose name is listed above, has filed this case using the New York State Courts E-filing system ("NYSCEF"), and
- 2) You are a Defendant/Respondent (a party) in this case.

**! If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

**! If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

**If you choose to participate in e-filing, you must have access to a computer and a scanner or other device to convert documents into electronic format, a connection to the internet, and an e-mail address to receive service of documents.**

The **benefits of participating in e-filing** include:

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- ! limiting your number of trips to the courthouse
- ! paying any court fees on-line (credit card needed)

**To register for e-filing or for more information about how e-filing works:**

! visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or

! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

**Information for Attorneys  
(E-filing is Mandatory for Attorneys)**

An attorney representing a party who is served with this notice must either:

- 1) immediately record his or her representation within the e-filed matter on the NYSCEF site [www.nycourts.gov/efile](http://www.nycourts.gov/efile) ; or
- 2) file the Notice of Opt-Out form with the clerk of the court where this action is pending and serve on all parties. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the knowledge to operate such equipment. [Section 202.5-bb(e)]

For additional information about electronic filing and to create a NYSCEF account, visit the NYSCEF website at [www.nycourts.gov/efile](http://www.nycourts.gov/efile) or contact the NYSCEF Resource Center (phone: 646-386-3033; e-mail: [efile@nycourts.gov](mailto:efile@nycourts.gov)).

Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
		Buffalo, New York 14202	(Address)
Wolfgang & Weinmann	(Firm Name)	(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

HENRY J CIARFELLA JR. & NANCY L  
CIARFELLA IRREVOCABLE TRUST,

Petitioner,

v.

ON SUBMISSION  
NOTICE OF PETITION

Index No.: E180405/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE ABOVE-NAMED RESPONDENT:**

**PLEASE TAKE NOTICE**, that upon the annexed Petition of Henry J Ciarfella Jr. & Nancy L Ciarfella Irrevocable Trust, the undersigned will make an application to the New York Supreme Court, Hon. Deborah A. Chimes, Justice Presiding, to be held at 25 Delaware Avenue, Part 19, in Buffalo, New York on the 25th day of August, 2023 at 10:00 AM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

RECEIVED

JUL 27 2023

CITY CLERK OFFICE

TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer



STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

HENRY J CIARFELLA JR. & NANCY L CIARFELLA IRREVOCABLE TRUST,  
Petitioner,

v.

**PETITION**

Index No.: E180405/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of Henry J Ciarfella Jr. & Nancy L Ciarfella Irrevocable Trust, respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at 41 Fairway Drive, Lockport, New York.

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
249 Davison Road	109.59-1-25	Apartments
257 Davison Road	109.59-1-26	Apartments
41 Fairway Drive	109.59-1-33	Single Family Residence

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2022-2023, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
249 Davison Road	109.59-1-25	\$490,000
257 Davison Road	109.59-1-26	\$436,000
41 Fairway Drive	109.59-1-33	\$291,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
249 Davison Road	109.59-1-25	\$400,000
257 Davison Road	109.59-1-26	\$320,000
41 Fairway Drive	109.59-1-33	\$221,250

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.

**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
249 Davison Road	109.59-1-25	\$400,000
257 Davison Road	109.59-1-26	\$320,000
41 Fairway Drive	109.59-1-33	\$221,250

**THIRTEENTH:** No previous application has been made for the relief asked herein.

**WHEREFORE**, your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: Jul 5, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

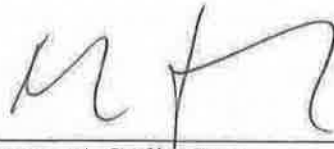
Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

VERIFICATION

STATE OF NEW YORK )  
 ) SS.:  
COUNTY OF ERIE )

**Marcus R. Catlin**, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.



Marcus R. Catlin, Esq.

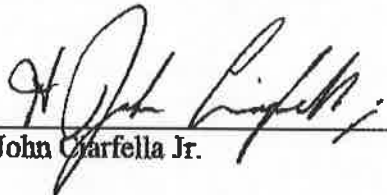
Sworn to before me this  
5<sup>th</sup> day of July, 2023.



**SARA M. JACKSON**  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025

**Designation**

I, H. JOHN CIARFELLA JR., as property owner and/or legally responsible taxpayer, and/or as Agent for the property owner and/or legally responsible taxpayer, NANCY L CIARFELLA IRREVOCABLE TRUST; HENRY J CIARFELLA JR. the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

  
H. John Ciarfella Jr.

CLP 22007



Digitally signed  
by  
Marcus R  
Catlin  
Date:  
2023.04.26 13:  
21:32-04'00'

Attorney Acknowledgement

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X

Henry J Ciarfella Jr. & Nancy L Ciarfella Irrevocable Trust  
Plaintiff/Petitioner,

- against -

Index No. E180405/2023

City of Lockport

Defendant/Respondent.

-----X

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

**You have received this Notice because:**

- 1) The Plaintiff/Petitioner, whose name is listed above, has filed this case using the New York State Courts E-filing system ("NYSCEF"), and
- 2) You are a Defendant/Respondent (a party) in this case.

**! If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

**! If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

**If you choose to participate in e-filing, you must have access to a computer and a scanner or other device to convert documents into electronic format, a connection to the internet, and an e-mail address to receive service of documents.**

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- ! visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or
- ! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)

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Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
Wolfgang & Weinmann	(Firm Name)	Buffalo, New York 14202	(Address)
		(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

WASHINGTON HUNT LLC,

Petitioner,

v.

**NOTICE OF PETITION**

Index No.: E180412/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE ABOVE-NAMED RESPONDENT:**

**PLEASE TAKE NOTICE**, that upon the annexed Petition of Washington Hunt LLC, the undersigned will make an application to the New York Supreme Court, Hon. Frank A Sedita, Justice Presiding, to be held at 775 Third Street, in Niagara Falls, New York on the 26th day of September, 2023 at 10:00 AM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

RECEIVED

JUL 27 2023

CITY CLERK OFFICE



TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

WASHINGTON HUNT LLC,

Petitioner,

v.

**PETITION**

Index No.: E180412/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of Washington Hunt LLC, respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at 50 Rogers Avenue, Lockport, New York.

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
50 Rogers Avenue	109.42-2-1	Gym (Fitness Center)

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2022-2023, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment

Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
50 Rogers Avenue	109.42-2-1	\$880,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
50 Rogers Avenue	109.42-2-1	\$462,750

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.

**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
50 Rogers Avenue	109.42-2-1	\$462,750

**THIRTEENTH:** No previous application has been made for the relief asked herein.

**WHEREFORE,** your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in

such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: Jul 5, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann  
Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

## VERIFICATION

STATE OF NEW YORK )  
 ) SS.:  
COUNTY OF ERIE )

**Marcus R. Catlin**, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.



Marcus R. Catlin, Esq.

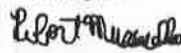
Sworn to before me this  
5<sup>th</sup> day of July, 2023.



**SARA M. JACKSON**  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025

**Designation**

I, ROBERT MUSCARELLA, as property owner and/or legally responsible taxpayer, and/or as Agent for the property owner and/or legally responsible taxpayer, WASHINGTON HUNT LLC the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

DocuSigned by:  
  
1334863ECC8FACE...  
Robert Muscarella

CLP 22005



Digitally signed  
by  
Marcus R  
Catlin  
Date:  
2023.04.26 13:  
21:03-04'00'

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Attorney Acknowledgement

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X

Washington Hunt LLC

Plaintiff/Petitioner,

- against -

Index No. E180412/2023

City of Lockport

Defendant/Respondent.

-----X

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

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**! If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

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- ! serving and filing your documents electronically
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- ! limiting your number of trips to the courthouse
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- ! visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or
- ! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

**Information for Attorneys  
(E-filing is Mandatory for Attorneys)**

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- 1) immediately record his or her representation within the e-filed matter on the NYSCEF site [www.nycourts.gov/efile](http://www.nycourts.gov/efile) ; or
- 2) file the Notice of Opt-Out form with the clerk of the court where this action is pending and serve on all parties. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the knowledge to operate such equipment. [Section 202.5-bb(e)]

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Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
Wolfgang & Weinmann	(Firm Name)	Buffalo, New York 14202	(Address)
		(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18



STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

SAI RAM HOTEL LLC,

Petitioner,

v.

ON PAPERS ONLY  
NOTICE OF PETITION

Index No.: E180413/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE ABOVE-NAMED RESPONDENT:**

**PLEASE TAKE NOTICE**, that upon the annexed Petition of Sai Ram Hotel LLC, the undersigned will make an application to the New York Supreme Court, Hon. Henry J. Nowak, Justice Presiding, to be held at 92 Franklin Street, Part 3, in Buffalo, New York on the 24th day of August, 2023 at 9:30 AM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

RECEIVED

JUL 27 2023

CITY CLERK OFFICE

TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

SAI RAM HOTEL LLC,

Petitioner,

v.

**PETITION**

Index No.: E180413/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of Sai Ram Hotel LLC, respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at 6730 Niagara Falls Boulevard, Niagara Falls, New York.

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
551 South Transit Street	123.09-1-50	Hotel

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2022-2023, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment

Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
551 South Transit Street	123.09-1-50	\$1,550,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
551 South Transit Street	123.09-1-50	\$1,000,000

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.

**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
551 South Transit Street	123.09-1-50	\$1,000,000

**THIRTEENTH:** No previous application has been made for the relief asked herein.

**WHEREFORE,** your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in

such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: Jul 5, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann  
Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

**VERIFICATION**

STATE OF NEW YORK   )  
                                  ) SS.:  
COUNTY OF ERIE       )


**Marcus R. Catlin**, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.



\_\_\_\_\_  
Marcus R. Catlin, Esq.

Sworn to before me this  
5<sup>th</sup> day of July, 2023.



**SARA M. JACKSON**  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025

**Designation**

I, HIREN PATEL, as property owner and/or legally responsible taxpayer, and/or as Agent for the property owner and/or legally responsible taxpayer, SAI RAM HOTEL LLC the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

DocuSigned by:

Hiren Patel

9C1D755E35FD490

HIREN PATEL

---

Attorney Acknowledgment

---

Date

Digitally signed  
by  
Marcus R  
Catlin  
Date:  
2023.04.26 13:  
22:48-04'00'



File # CLP

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X

Sai Ram Hotel LLC

Plaintiff/Petitioner,

- against -

Index No. E180413/2023

City of Lockport

Defendant/Respondent.

-----X

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(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

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**! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)**



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Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
		Buffalo, New York 14202	(Address)
Wolfgang & Weinmann	(Firm Name)	(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

LOCKPORT PROFESSIONAL PARK REALTY LLC A/K/A  
ROCK 1234 LLC A/K/A JPMBB 2014-C21 A/K/A LOCKPORT  
PROFESSIONAL PARK LLC A/K/A 19 SBLs,

Petitioner,

v.

**ON PAPERS ONLY  
NOTICE OF PETITION**

Index No.: E180414/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE ABOVE-NAMED RESPONDENT:**

**PLEASE TAKE NOTICE**, that upon the annexed Petition of Lockport Professional Park Realty LLC a/k/a Rock 1234 LLC a/k/a JPMBB 2014-C21 a/k/a Lockport Professional Park LLC a/k/a 19 SBLs, the undersigned will make an application to the New York Supreme Court, Hon. Henry J. Nowak, Justice Presiding, to be held at 92 Franklin Street, Part 3, in Buffalo, New York on the 24th day of August, 2023 at 9:30 AM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

**RECEIVED**

**JUL 27 2023**

**CITY CLERK OFFICE**  
CLP 21062

TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer

STATE OF NEW YORK

SUPREME COURT : COUNTY OF NIAGARA

IN THE MATTER OF THE APPLICATION UNDER

ARTICLE 7 OF THE REAL PROPERTY TAX LAW

BY

LOCKPORT PROFESSIONAL PARK REALTY LLC A/K/A ROCK 1234 LLC A/K/A JPMBB  
2014-C21 A/K/A LOCKPORT PROFESSIONAL PARK LLC A/K/A 19 SBLs,

Petitioner,

v.

PETITION

Index No.: E180414/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of Lockport Professional Park Realty LLC a/k/a Rock 1234 LLC a/k/a JPMBB 2014-C21 a/k/a Lockport Professional Park LLC a/k/a 19 SBLs, respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at P.O. Box 512, Zephyr Cove, Nevada.

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
115 Professional Pkwy	123.08-4-20	professional park
792 Davison Road	123.12-2-5	professional park
770 Davison Road	123.08-4-6	professional park
734 Davison Road	123.08-4-3	professional park
57 Davison Court	123.12-2-9	professional park
26 Davison Court	123.12-2-7	professional park
16 Davison Court	123.12-2-6	professional park
140 Professional Pkwy South	123.08-4-23	professional park
139 Professional Pkwy South	123.08-4-17	professional park
125 Professional Pkwy	123.08-4-19	professional park
90 Professional Pkwy	123.08-4-14	professional park
70 Professional Pkwy	123.08-4-12	professional park

60 Professional Pkwy	123.08-4-11	professional park
42 Professional Pkwy	123.08-4-10	professional park
37 Professional Pkwy	123.08-4-21	professional park
24 Professional Pkwy	123.08-4-8	professional park
130 Professional Pkwy South	123.08-4-15	professional park
32 Professional Pkwy	123.08-4-9	professional park

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2022-2023, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
115 Professional Pkwy	123.08-4-20	\$280,000
792 Davison Road	123.12-2-5	\$295,000
770 Davison Road	123.08-4-6	\$710,000
734 Davison Road	123.08-4-3	\$320,000
57 Davison Court	123.12-2-9	\$810,000
26 Davison Court	123.12-2-7	\$225,000
16 Davison Court	123.12-2-6	\$300,000
140 Professional Pkwy South	123.08-4-23	\$320,000
139 Professional Pkwy South	123.08-4-17	\$270,000
125 Professional Pkwy	123.08-4-19	\$210,000
90 Professional Pkwy	123.08-4-14	\$190,000
70 Professional Pkwy	123.08-4-12	\$365,000
60 Professional Pkwy	123.08-4-11	\$290,000
42 Professional Pkwy	123.08-4-10	\$265,000

37 Professional Pkwy	123.08-4-21	\$360,000
24 Professional Pkwy	123.08-4-8	\$225,000
130 Professional Pkwy South	123.08-4-15	\$220,000
32 Professional Pkwy	123.08-4-9	\$175,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
115 Professional Pkwy	123.08-4-20	\$61,746
792 Davison Road	123.12-2-5	\$59,973
770 Davison Road	123.08-4-6	\$117,910
734 Davison Road	123.08-4-3	\$58,598
57 Davison Court	123.12-2-9	\$141,791
26 Davison Court	123.12-2-7	\$71,986
16 Davison Court	123.12-2-6	\$71,986
140 Professional Pkwy South	123.08-4-23	\$68,134
139 Professional Pkwy South	123.08-4-17	\$71,986
125 Professional Pkwy	123.08-4-19	\$71,100
90 Professional Pkwy	123.08-4-14	\$57,680
70 Professional Pkwy	123.08-4-12	\$63,519
60 Professional Pkwy	123.08-4-11	\$54,777
42 Professional Pkwy	123.08-4-10	\$54,103
37 Professional Pkwy	123.08-4-21	\$70,703
24 Professional Pkwy	123.08-4-8	\$53,768
130 Professional Pkwy South	123.08-4-15	\$69,265
32 Professional Pkwy	123.08-4-9	\$54,103

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.

**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
115 Professional Pkwy	123.08-4-20	\$61,746
792 Davison Road	123.12-2-5	\$59,973

770 Davison Road	123.08-4-6	\$117,910
734 Davison Road	123.08-4-3	\$58,598
57 Davison Court	123.12-2-9	\$141,791
26 Davison Court	123.12-2-7	\$71,986
16 Davison Court	123.12-2-6	\$71,986
140 Professional Pkwy South	123.08-4-23	\$68,134
139 Professional Pkwy South	123.08-4-17	\$71,986
125 Professional Pkwy	123.08-4-19	\$71,100
90 Professional Pkwy	123.08-4-14	\$57,680
70 Professional Pkwy	123.08-4-12	\$63,519
60 Professional Pkwy	123.08-4-11	\$54,777
42 Professional Pkwy	123.08-4-10	\$54,103
37 Professional Pkwy	123.08-4-21	\$70,703
24 Professional Pkwy	123.08-4-8	\$53,768
130 Professional Pkwy South	123.08-4-15	\$69,265
32 Professional Pkwy	123.08-4-9	\$54,103

**THIRTEENTH:** No previous application has been made for the relief asked herein.

**WHEREFORE,** your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: Jul 5, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

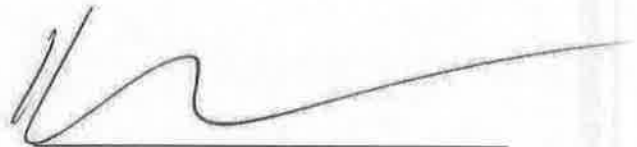
Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

**VERIFICATION**

STATE OF NEW YORK   )  
                                  ) SS.:  
COUNTY OF ERIE       )

**Marcus R. Catlin**, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.



Marcus R. Catlin, Esq.

Sworn to before me this  
5<sup>th</sup> day of July, 2023.



**SARA M. JACKSON**  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025



**Designation**

I, MICHAEL WICK, as property owner and/or legally responsible taxpayer, and/or as Agent for the property owner and/or legally responsible taxpayer, LOCKPORT PROFESSIONAL PARK REALTY LLC A/K/A ROCK 1234 LLC A/K/A JPMBB2014-C21 A/K/A LOCKPORT PROFESSIONAL PARK LLC A/K/A 19 SBLS the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

DocuSigned by:

*Michael Wick*

726923029735443

Michael Wick

---

Attorney Acknowledgement

---

Date

CLP 21002

Digitally signed  
by  
Marcus R  
Catlin  
Date:  
2023.04.26 13:  
22:21-04'00'

*MRC*

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X  
Lockport Professional Park Realty LLC a/k/a Rock 1234 LLC a/k/a JPMBB 2014-C21 a/k/a  
Lockport Professional Park LLC a/k/a 19 SBLs  
Plaintiff/Petitioner,

- against -

Index No. E180414/2023

City of Lockport

Defendant/Respondent.

-----X  
**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

**You have received this Notice because:**

- 1) The Plaintiff/Petitioner, whose name is listed above, has filed this case using the New York State Courts E-filing system ("NYSCEF"), and
- 2) You are a Defendant/Respondent (a party) in this case.

**! If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

**! If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

**If you choose to participate in e-filing, you must have access to a computer and a scanner or other device to convert documents into electronic format, a connection to the internet, and an e-mail address to receive service of documents.**

The **benefits of participating in e-filing** include:

- ! serving and filing your documents electronically**
- ! free access to view and print your e-filed documents**
- ! limiting your number of trips to the courthouse**
- ! paying any court fees on-line (credit card needed)**

**To register for e-filing or for more information about how e-filing works:**

- ! visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or**
- ! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)**

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

**Information for Attorneys  
(E-filing is Mandatory for Attorneys)**

An attorney representing a party who is served with this notice must either:

- 1) immediately record his or her representation within the e-filed matter on the NYSCEF site [www.nycourts.gov/efile](http://www.nycourts.gov/efile) ; or
- 2) file the Notice of Opt-Out form with the clerk of the court where this action is pending and serve on all parties. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the knowledge to operate such equipment. [Section 202.5-bb(e)]

For additional information about electronic filing and to create a NYSCEF account, visit the NYSCEF website at [www.nycourts.gov/efile](http://www.nycourts.gov/efile) or contact the NYSCEF Resource Center (phone: 646-386-3033; e-mail: [efile@nycourts.gov](mailto:efile@nycourts.gov)).

Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
Wolfgang & Weinmann	(Firm Name)	Buffalo, New York 14202	(Address)
		(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

CANCER CLARITY LLC,

Petitioner,

v.

**ON PAPERS ONLY  
NOTICE OF PETITION**

Index No.: E180416/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE ABOVE-NAMED RESPONDENT:**

**PLEASE TAKE NOTICE**, that upon the annexed Petition of Cancer Clarity LLC, the undersigned will make an application to the New York Supreme Court, Hon. Henry J. Nowak, Justice Presiding, to be held at 92 Franklin Street, Part 3, in Buffalo, New York on the 24th day of August, 2023 at 9:30 AM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

**RECEIVED**

**JUL 27 2023**

**CITY CLERK OFFICE**

TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

CANCER CLARITY LLC,

Petitioner,

v.

**PETITION**

Index No.: E180416/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of Cancer Clarity LLC, respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at , , .

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
64 Davison Court	123.12-2-13	Office Building

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2022-2023, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
64 Davison Court	123.12-2-13	\$570,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
64 Davison Court	123.12-2-13	\$126,865

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.

**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
64 Davison Court	123.12-2-13	\$126,865

**THIRTEENTH:** No previous application has been made for the relief asked herein.

**WHEREFORE,** your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of

assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: July 6, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann  
Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600




## VERIFICATION

STATE OF NEW YORK    )  
                                  ) SS.:  
COUNTY OF ERIE        )

**Marcus R. Catlin**, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.

  
\_\_\_\_\_  
Marcus R. Catlin, Esq.

Sworn to before me this  
5<sup>th</sup> day of July, 2023.

  
\_\_\_\_\_  
**SARA M. JACKSON**  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025

**Designation**

I, BASEM S. GOUELI, as property owner and/or legally responsible taxpayer, and/or as Agent for the property owner and/or legally responsible taxpayer, CANCER CLARITY LLC, the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara, and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

DocuSigned by:

*Dr. Basem s. Goueli MD, PhD, MBA*TC27291F1C24B49D  
Basem S. Goueli*MRC*

Digitally signed

by Marcus R

Catlin

Date: 2022.05.19

10:27:25-04'00'

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X

Cancer Clarity LLC

Plaintiff/Petitioner,

- against -

Index No. E180416/2023

City of Lockport

Defendant/Respondent.

-----X

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

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- 2) You are a Defendant/Respondent (a party) in this case.

**! If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

**! If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

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**The benefits of participating in e-filing include:**

- ! serving and filing your documents electronically**
- ! free access to view and print your e-filed documents**
- ! limiting your number of trips to the courthouse**
- ! paying any court fees on-line (credit card needed)**

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**! visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or**

**! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)**

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

**Information for Attorneys  
(E-filing is Mandatory for Attorneys)**

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- 1) immediately record his or her representation within the e-filed matter on the NYSCEF site [www.nycourts.gov/efile](http://www.nycourts.gov/efile) ; or
- 2) file the Notice of Opt-Out form with the clerk of the court where this action is pending and serve on all parties. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the knowledge to operate such equipment. [Section 202.5-bb(e)]

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Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
Wolfgang & Weinmann	(Firm Name)	Buffalo, New York 14202	(Address)
		(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

PULSAR PROPERTIES LLC; TUDOR HEIGHTS APARTMENTS  
LLC; NEBULA HOLDINGS LLC & SYL ENTERPRISES LLC,

Petitioner,

v.

ON SUBMISSION  
NOTICE OF PETITION

Index No.: E180417/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE ABOVE-NAMED RESPONDENT:**

**PLEASE TAKE NOTICE**, that upon the annexed Petition of Pulsar Properties LLC; Tudor Heights Apartments LLC; Nebula Holdings LLC & SYL Enterprises LLC, the undersigned will make an application to the New York Supreme Court, Hon. Deborah A. Chimes, Justice Presiding, to be held at 25 Delaware Avenue, Part 19, in Buffalo, New York on the 25th day of August, 2023 at 10:00 AM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

RECEIVED

JUL 27 2023

CITY CLERK OFFICE

TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

PULSAR PROPERTIES LLC; TUDOR HEIGHTS APARTMENTS LLC; NEBULA  
HOLDINGS LLC & SYL ENTERPRISES LLC,

Petitioner,

v.

**PETITION**

Index No.: E180417/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of Pulsar Properties LLC; Tudor Heights Apartments LLC; Nebula Holdings LLC & SYL Enterprises LLC, respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at 5651 Main Street, Suite 8-320, Williamsville, New York.

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
15 Tudor Lane	109.15-1-33.2	Residential Vacant Land
6 Tudor Lane	109.16-1-9	Apartments
11 Tudor Lane	109.59-1-29	Apartments
5 Tudor Lane	109.59-1-28	Apartments
2 Tudor Lane	109.16-1-2	Apartments
1 Tudor Lane	109.59-1-27	Apartments

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2022-2023, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
15 Tudor Lane	109.15-1-33.2	\$61,800
6 Tudor Lane	109.16-1-9	\$1,270,000
11 Tudor Lane	109.59-1-29	\$2,130,000
5 Tudor Lane	109.59-1-28	\$1,180,000
2 Tudor Lane	109.16-1-2	\$930,000
1 Tudor Lane	109.59-1-27	\$930,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
15 Tudor Lane	109.15-1-33.2	\$37,500
6 Tudor Lane	109.16-1-9	\$749,600
11 Tudor Lane	109.59-1-29	\$1,236,800
5 Tudor Lane	109.59-1-28	\$674,600
2 Tudor Lane	109.16-1-2	\$524,700
1 Tudor Lane	109.59-1-27	\$524,700

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.



**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
15 Tudor Lane	109.15-1-33.2	\$37,500
6 Tudor Lane	109.16-1-9	\$749,600
11 Tudor Lane	109.59-1-29	\$1,236,800
5 Tudor Lane	109.59-1-28	\$674,600
2 Tudor Lane	109.16-1-2	\$524,700
1 Tudor Lane	109.59-1-27	\$524,700

**THIRTEENTH:** No previous application has been made for the relief asked herein.

**WHEREFORE,** your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: Jul 5, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann


Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

VERIFICATION

STATE OF NEW YORK    )  
                              ) SS.;  
COUNTY OF ERIE        )

Marcus R. Catlin, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.

  
\_\_\_\_\_  
Marcus R. Catlin, Esq.

Sworn to before me this  
5<sup>th</sup> day of July, 2023.

  
\_\_\_\_\_  
SARA M. JACKSON  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025

**Designation**

I, ROBERT LEONG, as property owner and/or legally responsible taxpayer, and/or as Agent for the property owner and/or legally responsible taxpayer, NEBULA HOLDINGS LLC; SYL ENTERPRISES LLC; PULSAR PROPERTIES LLC; TUDOR HEIGHTS APARTMENTS LLC the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

DocuSigned by:  
*Robert Leong*  
BF1936731282449...  
Robert Leong

CLP 22003; CLP 22004

Digitally signed  
by  
Marcus R  
Catlin  
Date:  
2023.04.26 13:  
21:31-04'00'



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Attorney Acknowledgement

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X  
Pulsar Properties LLC; Tudor Heights Apartments LLC;  
Nebula Holdings LLC & SYL Enterprises LLC  
Plaintiff/Petitioner,

- against -

Index No. E180417/2023

City of Lockport

Defendant/Respondent.

-----X

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

**You have received this Notice because:**

- 1) The Plaintiff/Petitioner, whose name is listed above, has filed this case using the New York State Courts E-filing system ("NYSCEF"), and
- 2) You are a Defendant/Respondent (a party) in this case.

**! If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

**! If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

**If you choose to participate in e-filing, you must have access to a computer and a scanner or other device to convert documents into electronic format, a connection to the internet, and an e-mail address to receive service of documents.**

The **benefits of participating in e-filing** include:

- ! serving and filing your documents electronically
- ! free access to view and print your e-filed documents
- ! limiting your number of trips to the courthouse
- ! paying any court fees on-line (credit card needed)

**To register for e-filing or for more information about how e-filing works:**

! visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or

! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

**Information for Attorneys  
(E-filing is Mandatory for Attorneys)**

An attorney representing a party who is served with this notice must either:

- 1) immediately record his or her representation within the e-filed matter on the NYSCEF site [www.nycourts.gov/efile](http://www.nycourts.gov/efile) ; or
- 2) file the Notice of Opt-Out form with the clerk of the court where this action is pending and serve on all parties. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the knowledge to operate such equipment. [Section 202.5-bb(e)]

For additional information about electronic filing and to create a NYSCEF account, visit the NYSCEF website at [www.nycourts.gov/efile](http://www.nycourts.gov/efile) or contact the NYSCEF Resource Center (phone: 646-386-3033; e-mail: [efile@nycourts.gov](mailto:efile@nycourts.gov)).

Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
		Buffalo, New York 14202	(Address)
Wolfgang & Weinmann	(Firm Name)	(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

BURKARD PROPERTIES AND MANAGEMENT  
LLC & DAVID BURKARD,

Petitioner,

v.

ON SUBMISSION  
NOTICE OF PETITION

Index No.: E180442/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

TO THE ABOVE-NAMED RESPONDENT:

PLEASE TAKE NOTICE, that upon the annexed Petition of Burkard Properties and Management LLC & David Burkard, the undersigned will make an application to the New York Supreme Court, Hon. Deborah A. Chimes, Justice Presiding, to be held at 25 Delaware Avenue, Part 19, in Buffalo, New York on the 25th day of August, 2023 at 10:00 AM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

WOLFGANG & WEINMANN

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

RECEIVED

JUL 27 2023

CITY CLERK OFF.

TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer

STATE OF NEW YORK  
 SUPREME COURT : COUNTY OF NIAGARA  
 IN THE MATTER OF THE APPLICATION UNDER  
 ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
 BY

BURKARD PROPERTIES AND MANAGEMENT  
 LLC & DAVID BURKARD,

Petitioner,

v.

**PETITION**

Index No.: E180442/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
 REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of Burkard Properties and Management LLC & David Burkard, respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at 6800 Wheeler Road, Lockport, New York.

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
209 West Avenue	108.68-2-39	2 Family Residence
305 Chestnut Street	109.49-2-13	Single Family Residence
85 Elmwood Avenue	109.64-1-51	Converted 4 Unit
76 Erie Street	109.65-1-78	Single Family Residence
348 East Avenue	109.11-3-11	2 Family Residence
145 Lock Street	109.46-2-26	2 Family Residence
408 Walnut Street	109.14-2-36	Single Family Residence
159 Prospect	108.68-2-28	2 Family Residence
10 Mc Collum Street	109.48-2-45	Single Family Residence
298 Ontario Street	108.60-2-15	2 Family Residence
298 Grand Street	109.09-3-49	2 Family Residence
232 Elmwood Avenue	109.65-1-51	2 Family Residence
109 Chestnut Street	109.48-1-52	2 Family Residence
190 Erie Street	109.19-1-41	2 Family Residence



106 Lewis Street	109.72-1-28	Single Family Residence
143 Lock Street	109.46-2-25	2 Family Residence
335 Prospect Street	108.52-1-47	Single Family Residence
95 Caledonia Street	109.46-1-40	Single Family Residence
217 West Avenue	108.68-2-41	Single Family Residence
146 Caledonia Street	109.13-1-16	Single Family Residence
35 Corinthia Street	109.37-1-32	Single Family Residence
176 North Transit Street	109.46-1-46	Single Family Residence
65 Webb Street	108.20-3-14	2 Family Residence
373 North Transit Street	109.37-1-14	Single Family Residence
1 New York Street	108.16-2-74.2	3 Family Residence
220 Olcott Street	109.06-2-78	Single Family Residence
295 Clinton Street	109.06-2-54	Single Family Residence
304 Clinton Street	109.32-2-5	Single Family Residence
305 Clinton Street	109.06-2-52	Single Family Residence
121 Olcott Street	109.24-1-22	Single Family Residence
137 Chestnut Street	109.48-1-46	Single Family Residence
9 Corinthia Street	109.37-1-20	Single Family Residence

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2023-2024, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
209 West Avenue	108.68-2-39	\$144,000
305 Chestnut Street	109.49-2-13	\$105,000
85 Elmwood Avenue	109.64-1-51	\$120,000

76 Erie Street	109.65-1-78	\$87,000
348 East Avenue	109.11-3-11	\$158,000
145 Lock Street	109.46-2-26	\$107,000
408 Walnut Street	109.14-2-36	\$139,000
159 Prospect	108.68-2-28	\$119,000
10 Mc Collum Street	109.48-2-45	\$108,000
298 Ontario Street	108.60-2-15	\$114,000
298 Grand Street	109.09-3-49	\$98,000
232 Elmwood Avenue	109.65-1-51	\$119,000
109 Chestnut Street	109.48-1-52	\$83,000
190 Erie Street	109.19-1-41	\$94,000
106 Lewis Street	109.72-1-28	\$44,000
143 Lock Street	109.46-2-25	\$94,000
335 Prospect Street	108.52-1-47	\$106,000
95 Caledonia Street	109.46-1-40	\$116,000
217 West Avenue	108.68-2-41	\$72,000
146 Caledonia Street	109.13-1-16	\$63,000
35 Corinthia Street	109.37-1-32	\$124,000
176 North Transit Street	109.46-1-46	\$98,000
65 Webb Street	108.20-3-14	\$124,000
373 North Transit Street	109.37-1-14	\$105,000
1 New York Street	108.16-2-74.2	\$176,000
220 Olcott Street	109.06-2-78	\$72,600
295 Clinton Street	109.06-2-54	\$56,000
304 Clinton Street	109.32-2-5	\$77,000
305 Clinton Street	109.06-2-52	\$64,000
121 Olcott Street	109.24-1-22	\$88,000
137 Chestnut Street	109.48-1-46	\$73,000
9 Corinthia Street	109.37-1-20	\$106,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
209 West Avenue	108.68-2-39	\$85,000
305 Chestnut Street	109.49-2-13	\$40,000
85 Elmwood Avenue	109.64-1-51	\$50,000
76 Erie Street	109.65-1-78	\$32,000
348 East Avenue	109.11-3-11	\$55,000
145 Lock Street	109.46-2-26	\$70,000
408 Walnut Street	109.14-2-36	\$56,500
159 Prospect	108.68-2-28	\$72,500
10 Mc Collum Street	109.48-2-45	\$47,100

298 Ontario Street	108.60-2-15	\$65,000
298 Grand Street	109.09-3-49	\$58,000
232 Elmwood Avenue	109.65-1-51	\$48,700
109 Chestnut Street	109.48-1-52	\$48,100
190 Erie Street	109.19-1-41	\$37,500
106 Lewis Street	109.72-1-28	\$19,500
143 Lock Street	109.46-2-25	\$54,500
335 Prospect Street	108.52-1-47	\$34,000
95 Caledonia Street	109.46-1-40	\$48,500
217 West Avenue	108.68-2-41	\$40,500
146 Caledonia Street	109.13-1-16	\$41,000
35 Corinthia Street	109.37-1-32	\$45,000
176 North Transit Street	109.46-1-46	\$44,000
65 Webb Street	108.20-3-14	\$61,100
373 North Transit Street	109.37-1-14	\$32,000
1 New York Street	108.16-2-74.2	\$70,000
220 Olcott Street	109.06-2-78	\$54,500
295 Clinton Street	109.06-2-54	\$46,000
304 Clinton Street	109.32-2-5	\$43,000
305 Clinton Street	109.06-2-52	\$50,500
121 Olcott Street	109.24-1-22	\$43,000
137 Chestnut Street	109.48-1-46	\$30,000
9 Corinthia Street	109.37-1-20	\$32,000

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.

**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
209 West Avenue	108.68-2-39	\$85,000
305 Chestnut Street	109.49-2-13	\$40,000
85 Elmwood Avenue	109.64-1-51	\$50,000
76 Erie Street	109.65-1-78	\$32,000
348 East Avenue	109.11-3-11	\$55,000
145 Lock Street	109.46-2-26	\$70,000
408 Walnut Street	109.14-2-36	\$56,500
159 Prospect	108.68-2-28	\$72,500
10 Mc Collum Street	109.48-2-45	\$47,100
298 Ontario Street	108.60-2-15	\$65,000
298 Grand Street	109.09-3-49	\$58,000

232 Elmwood Avenue	109.65-1-51	\$48,700
109 Chestnut Street	109.48-1-52	\$48,100
190 Erie Street	109.19-1-41	\$37,500
106 Lewis Street	109.72-1-28	\$19,500
143 Lock Street	109.46-2-25	\$54,500
335 Prospect Street	108.52-1-47	\$34,000
95 Caledonia Street	109.46-1-40	\$48,500
217 West Avenue	108.68-2-41	\$40,500
146 Caledonia Street	109.13-1-16	\$41,000
35 Corinthia Street	109.37-1-32	\$45,000
176 North Transit Street	109.46-1-46	\$44,000
65 Webb Street	108.20-3-14	\$61,100
373 North Transit Street	109.37-1-14	\$32,000
1 New York Street	108.16-2-74.2	\$70,000
220 Olcott Street	109.06-2-78	\$54,500
295 Clinton Street	109.06-2-54	\$46,000
304 Clinton Street	109.32-2-5	\$43,000
305 Clinton Street	109.06-2-52	\$50,500
121 Olcott Street	109.24-1-22	\$43,000
137 Chestnut Street	109.48-1-46	\$30,000
9 Corinthia Street	109.37-1-20	\$32,000

**THIRTEENTH:** No previous application has been made for the relief asked herein.

**WHEREFORE,** your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: June 7, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann  
Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

VERIFICATION

STATE OF NEW YORK )  
 ) SS.:  
COUNTY OF ERIE )

**Marcus R. Catlin**, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.



Marcus R. Catlin, Esq.

Sworn to before me this  
5<sup>th</sup> day of July, 2023.



SARA M. JACKSON  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025

**Designation**


WE, JENNA BURKARD & PAUL BURKARD, as property owners and/or legally responsible taxpayers, and/or as Agent for the property owner and/or legally responsible taxpayer, BURKARD PROPERTIES AND MANAGEMENT LLC & DAVID BURKARD the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

DocuSigned by:



Jenna Burkard

DocuSigned by:



Paul Burkard

CLP 22018

Digitally signed  
by  
Marcus R  
Catlin  
Date:  
2023.04.26 13:  
21:18-04'00'

  
\_\_\_\_\_  
Attorney Acknowledgement

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X

Burkard Properties and Management LLC & David Burkard  
Plaintiff/Petitioner,

- against -

Index No. E180442/2023

City of Lockport

Defendant/Respondent.

-----X

**NOTICE OF ELECTRONIC FILING  
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- 2) You are a Defendant/Respondent (a party) in this case.

**! If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

**! If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

**If you choose to participate in e-filing, you must have access to a computer and a scanner or other device to convert documents into electronic format, a connection to the internet, and an e-mail address to receive service of documents.**

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- ! serving and filing your documents electronically
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- ! limiting your number of trips to the courthouse
- ! paying any court fees on-line (credit card needed)

**To register for e-filing or for more information about how e-filing works:**

! visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or

! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

**Information for Attorneys  
(E-filing is Mandatory for Attorneys)**

An attorney representing a party who is served with this notice must either:

- 1) immediately record his or her representation within the e-filed matter on the NYSCEF site [www.nycourts.gov/efile](http://www.nycourts.gov/efile) ; or
- 2) file the Notice of Opt-Out form with the clerk of the court where this action is pending and serve on all parties. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the knowledge to operate such equipment. [Section 202.5-bb(e)]

For additional information about electronic filing and to create a NYSCEF account, visit the NYSCEF website at [www.nycourts.gov/efile](http://www.nycourts.gov/efile) or contact the NYSCEF Resource Center (phone: 646-386-3033; e-mail: [efile@nycourts.gov](mailto:efile@nycourts.gov)).

Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
Wolfgang & Weinmann	(Firm Name)	Buffalo, New York 14202	(Address)
		(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18



STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

SECOND NIAGARA LLC,

Petitioner,

v.

ON SUBMISSION  
NOTICE OF PETITION

Index No.: E180450/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

TO THE ABOVE-NAMED RESPONDENT:

PLEASE TAKE NOTICE, that upon the annexed Petition of Second Niagara LLC, the undersigned will make an application to the New York Supreme Court, Hon. Deborah A. Chimes, Justice Presiding, to be held at 25 Delaware Avenue, Part 19, in Buffalo, New York on the 25th day of August, 2023 at 10:00 AM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

WOLFGANG & WEINMANN

RECEIVED

JUL 27 2023

CITY CLERK OFFICE

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

SECOND NIAGARA LLC,

Petitioner,

v.

**PETITION**

Index No.: E180450/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of Second Niagara LLC, respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at 4777 South Buffalo Street, Orchard Park, New York.

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
616 West Avenue	108.19-1-28	Detached Row Building

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2022-2023, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment

Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
616 West Avenue	108.19-1-28	\$1,790,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
616 West Avenue	108.19-1-28	\$1,451,000

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.

**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
616 West Avenue	108.19-1-28	\$1,451,000

**THIRTEENTH:** No previous application has been made for the relief asked herein.

**WHEREFORE,** your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in

such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: Jul 5, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**


By: /Peter Allen Weinmann  
Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

## VERIFICATION

STATE OF NEW YORK )  
 ) SS.:  
COUNTY OF ERIE )

**Marcus R. Catlin**, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.

  
\_\_\_\_\_  
Marcus R. Catlin, Esq.

Sworn to before me this  
5<sup>th</sup> day of July, 2023.

  
\_\_\_\_\_  
**SARA M. JACKSON**  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025

**Designation**

I, RICHARD HAMISTER, as property owner and/or legally responsible taxpayer, and/or as Agent for the property owner and/or legally responsible taxpayer, SECOND NIAGARA LLC the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

DocuSigned by:

RICHARD HAMISTER

Richard Hamister

CLP 22008  
22011

Digitally signed  
by  
Marcus R  
Catlin  
Date:  
2023.04.26 13:  
21:24-04'00'

  
\_\_\_\_\_  
Attorney Acknowledgement

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X  
Second Niagara LLC

Plaintiff/Petitioner,

- against -

Index No. E180450/2023

City of Lockport

Defendant/Respondent.  
-----X

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

**You have received this Notice because:**

- 1) The Plaintiff/Petitioner, whose name is listed above, has filed this case using the New York State Courts E-filing system ("NYSCEF"), and
- 2) You are a Defendant/Respondent (a party) in this case.

**! If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

**! If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

**If you choose to participate in e-filing, you must have access to a computer and a scanner or other device to convert documents into electronic format, a connection to the internet, and an e-mail address to receive service of documents.**

**The benefits of participating in e-filing include:**

- ! serving and filing your documents electronically
- ! free access to view and print your e-filed documents
- ! limiting your number of trips to the courthouse
- ! paying any court fees on-line (credit card needed)

**To register for e-filing or for more information about how e-filing works:**

- ! visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or
- ! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)



To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

**Information for Attorneys  
(E-filing is Mandatory for Attorneys)**

An attorney representing a party who is served with this notice must either:

- 1) immediately record his or her representation within the e-filed matter on the NYSCEF site [www.nycourts.gov/efile](http://www.nycourts.gov/efile) ; or
- 2) file the Notice of Opt-Out form with the clerk of the court where this action is pending and serve on all parties. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the knowledge to operate such equipment. [Section 202.5-bb(e)]

For additional information about electronic filing and to create a NYSCEF account, visit the NYSCEF website at [www.nycourts.gov/efile](http://www.nycourts.gov/efile) or contact the NYSCEF Resource Center (phone: 646-386-3033; e-mail: [efile@nycourts.gov](mailto:efile@nycourts.gov)).

Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
Wolfgang & Weinmann	(Firm Name)	Buffalo, New York 14202	(Address)
		(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

46 DAVISON COURT ASSOCIATES LLC,  
Petitioner,

v.

**NOTICE OF PETITION**

Index No.: E180454/2023

CITY OF LOCKPORT,  
Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE ABOVE-NAMED RESPONDENT:**

**PLEASE TAKE NOTICE**, that upon the annexed Petition of 46 Davison Court Associates LLC, the undersigned will make an application to the New York Supreme Court, Hon. Edward A. Pace, Justice Presiding, to be held at 175 Hawley Street, Part 3, in Lockport, New York on the 29th day of August, 2023 at 9:15 AM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

**RECEIVED**

**JUL 27 2023**

**CITY CLERK OFFICE**

TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

46 DAVISON COURT ASSOCIATES LLC,  
Petitioner,

v.

**PETITION**

Index No.: E180454/2023

CITY OF LOCKPORT,  
Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of 46 Davison Court Associates LLC, respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at 5700 Leete Road, Lockport, New York.

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
46 Davison Court	123.12-2-15	Office Building

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2022-2023, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment

Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
46 Davison Court	123.12-2-15	\$395,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
46 Davison Court	123.12-2-15	\$250,000

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.

**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
46 Davison Court	123.12-2-15	\$250,000

**THIRTEENTH:** No previous application has been made for the relief asked herein.

**WHEREFORE,** your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in

such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: Jul 5, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

## VERIFICATION

STATE OF NEW YORK    )  
                                  ) SS.:  
COUNTY OF ERIE        )

**Marcus R. Catlin**, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.



\_\_\_\_\_  
Marcus R. Catlin, Esq.

Sworn to before me this  
5<sup>th</sup> day of July, 2023.



\_\_\_\_\_  
**SARA M. JACKSON**  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025

**Designation**

I, HELEN M CAPPUCCINO, as property owner and/or legally responsible taxpayer, and/or as Agent for the property owner and/or legally responsible taxpayer, 46 DAVISON COURT ASSOCIATES LLC the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

DocuSigned by  
*Helen M Cappuccino*  
Helen M Cappuccino

CLP 23001

Digitally signed  
by  
Marcus R  
Catlin  
Date:  
2023.05.15 13:  
29:37-04'00'  
\_\_\_\_\_  
Attorney Acknowledgement



**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X

46 Davison Court Associates LLC

Plaintiff/Petitioner,

- against -

Index No. E180454/2023

City of Lockport

Defendant/Respondent.

-----X

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

**You have received this Notice because:**

- 1) The Plaintiff/Petitioner, whose name is listed above, has filed this case using the New York State Courts E-filing system ("NYSCEF"), and
- 2) You are a Defendant/Respondent (a party) in this case.

**! If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

**! If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

**If you choose to participate in e-filing, you must have access to a computer and a scanner or other device to convert documents into electronic format, a connection to the internet, and an e-mail address to receive service of documents.**

The **benefits of participating in e-filing** include:

- ! serving and filing your documents electronically
- ! free access to view and print your e-filed documents
- ! limiting your number of trips to the courthouse
- ! paying any court fees on-line (credit card needed)

**To register for e-filing or for more information about how e-filing works:**

! visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or

! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

**Information for Attorneys  
(E-filing is Mandatory for Attorneys)**

An attorney representing a party who is served with this notice must either:

- 1) immediately record his or her representation within the e-filed matter on the NYSCEF site [www.nycourts.gov/efile](http://www.nycourts.gov/efile) ; or
- 2) file the Notice of Opt-Out form with the clerk of the court where this action is pending and serve on all parties. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the knowledge to operate such equipment. [Section 202.5-bb(e)]

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Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
Wolfgang & Weinmann	(Firm Name)	Buffalo, New York 14202	(Address)
		(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

DIETRICK BROTHERS INC.,

Petitioner,

v.

**NOTICE OF PETITION**

Index No.: E180456/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE ABOVE-NAMED RESPONDENT:**

**PLEASE TAKE NOTICE**, that upon the annexed Petition of Dietrick Brothers Inc., the undersigned will make an application to the New York Supreme Court, Hon. Frank Caruso, Justice Presiding, to be held at 775 Third Street, in Niagara Falls, New York on the 7th day of September, 2023 at 2:00 PM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

**RECEIVED**

**JUL 27 2023**

**CITY CLERK OFFICE**

TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

DIETRICK BROTHERS INC.,

Petitioner,

v.

**PETITION**

Index No.: E180456/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of Dietrick Brothers Inc., respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at P.O. Box 1007, Buffalo, New York.

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
62 Market Street	109.55-1-2	Plumbing Supply Store

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2022-2023, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment

Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
62 Market Street	109.55-1-2	\$340,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
62 Market Street	109.55-1-2	\$212,900

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.

**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
62 Market Street	109.55-1-2	\$212,900

**THIRTEENTH:** No previous application has been made for the relief asked herein.

**WHEREFORE,** your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in

such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: Jul 5, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann  
Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600

**VERIFICATION**

STATE OF NEW YORK   )  
                                  ) SS.:  
COUNTY OF ERIE       )

**Marcus R. Catlin**, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.



\_\_\_\_\_  
Marcus R. Catlin, Esq.

Sworn to before me this  
5<sup>th</sup> day of July, 2023.

  
\_\_\_\_\_  
**SARA M. JACKSON**  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025



**Designation**

I, MARK DIETRICK, as property owner and/or legally responsible taxpayer, and/or as Agent for the property owner and/or legally responsible taxpayer, DIETRICK BROTHERS INC, the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

DocuSigned by:

Mark Dietrick

8CD9775FED5F495...

---

Mark Dietrick

CLP 23002

Digitally signed  
by

Marcus R

Catlin

Date:

2023.05.15 13:

29:37-04'00"

Attorney Acknowledgement

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X

Dietrick Brothers Inc.

Plaintiff/Petitioner,

- against -

Index No. E180456/2023

City of Lockport

Defendant/Respondent.

-----X

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

**You have received this Notice because:**

- 1) The Plaintiff/Petitioner, whose name is listed above, has filed this case using the New York State Courts E-filing system ("NYSCEF"), and
- 2) You are a Defendant/Respondent (a party) in this case.

**! If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

**! If you are not represented by an attorney:**

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! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

**Information for Attorneys  
(E-filing is Mandatory for Attorneys)**

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- 1) immediately record his or her representation within the e-filed matter on the NYSCEF site [www.nycourts.gov/efile](http://www.nycourts.gov/efile) ; or
- 2) file the Notice of Opt-Out form with the clerk of the court where this action is pending and serve on all parties. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the knowledge to operate such equipment. [Section 202.5-bb(e)]

For additional information about electronic filing and to create a NYSCEF account, visit the NYSCEF website at [www.nycourts.gov/efile](http://www.nycourts.gov/efile) or contact the NYSCEF Resource Center (phone: 646-386-3033; e-mail: [efile@nycourts.gov](mailto:efile@nycourts.gov)).

Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
Wolfgang & Weinmann	(Firm Name)	Buffalo, New York 14202	(Address)
		(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

BG271 PROPERTIES LLC A/K/A HIGHER GROUNDS  
APARTMENTS F/K/A RICHMOND COURTS,

Petitioner,

v.

ON SUBMISSION  
NOTICE OF PETITION

Index No.: E180472/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

**TO THE ABOVE-NAMED RESPONDENT:**

**PLEASE TAKE NOTICE**, that upon the annexed Petition of BG271 Properties LLC a/k/a Higher Grounds Apartments f/k/a Richmond Courts, the undersigned will make an application to the New York Supreme Court, Hon. Deborah A. Chimes, Justice Presiding, to be held at 25 Delaware Avenue, Part 19, in Buffalo, New York on the 25th day of August, 2023 at 10:00 AM of that day or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law of the 2023-2024 tax assessment for the property of this Petitioner situated in the City of Lockport, New York, which property is more particularly described in the annexed Petition to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and said assessment corrected, modified or vacated on the merits of this Court, and for such other and further relief as to the Court may seem just and proper.

DATED: July 6, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

**RECEIVED**

**JUL 27 2023**

**CITY CLERK OFFICE**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.

Attorneys for Petitioner

69 Delaware Avenue, Suite 707

Buffalo, New York 14202

(716) 855-0600

TO:

Clerk of the City of Lockport (3 copies)

Lockport City SD

Niagara County Treasurer

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA  
IN THE MATTER OF THE APPLICATION UNDER  
ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
BY

BG271 PROPERTIES LLC A/K/A HIGHER GROUNDS APARTMENTS F/K/A RICHMOND  
COURTS,

Petitioner,

v.

**PETITION**

Index No.: E180472/2023

CITY OF LOCKPORT,

Respondent.

FOR REVIEW OF THE 2023-2024 TAX ASSESSMENT OF CERTAIN  
REAL PROPERTY IN THE SAID CITY OF LOCKPORT

---

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petition of BG271 Properties LLC a/k/a Higher Grounds Apartments f/k/a Richmond Courts, respectfully shows as follows:

**FIRST:** Your Petitioner has a principal office located at 848 West North Avenue, Pittsburgh, Pennsylvania.

**SECOND:** The Petitioner is now and was during all the times hereinafter mentioned, the owner of certain real property situated in the City of Lockport, County of Niagara and State of New York and described on the assessment rolls of the City of Lockport as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Description</u>
261 Beattie Avenue	123.06-2-32	Apartments

**THIRD:** That the Respondent's Assessor and the Board of Assessment Review of the City of Lockport are charged with the duty of valuing and assessing property within the City of Lockport for taxation and for City of Lockport, County, and School District purposes.

**FOURTH:** That during the current fiscal year said Respondent prepared and completed a general assessment roll for the City of Lockport for the year 2022-2023, and caused to be published due notice of completion thereof so the same might be seen and examined at the Office of the Assessor during a period up to and including the Grievance date

**FIFTH:** That, your Petitioner, deeming itself aggrieved by the assessed valuation of said property, timely filed and duly made application to said Respondent's Board of Assessment Review in writing and in person to have the same corrected and reduced on the grounds that said assessment was erroneous by reason of overvaluation and unlawfulness.

**SIXTH:** That said Respondent's Board of Assessment Review did not reduce the assessment to a fair and just amount as requested by your Petitioner.

**SEVENTH:** That thirty (30) days have not elapsed since the final completion and filing of said assessment roll.

**EIGHTH:** That on said completion of the final assessment roll the property above described was assessed at values, recorded as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Final Assessed Value</u>
261 Beattie Avenue	123.06-2-32	\$4,170,000

**NINTH:** That the said final assessment of your Petitioner's property is erroneous by reason of overvaluation and unlawfulness.

**TENTH:** The said real property's value should not exceed a requested assessed value of:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
261 Beattie Avenue	123.06-2-32	\$3,015,000

and your Petitioner is aggrieved by the amount of such overvaluation and will be injured thereby.

**ELEVENTH:** That your Petitioner is aggrieved by said erroneous and unlawful assessment and will be required to pay a greater amount and proportion of taxes than it would be required to pay if the said assessment had been just and equal, and that your Petitioner will be injured thereby.

**TWELFTH:** The said assessment of Petitioner's real property should be reduced to an assessed value as follows:

<u>Address</u>	<u>Section/Block/Lot</u>	<u>Requested Assessed Value</u>
261 Beattie Avenue	123.06-2-32	\$3,015,000

**THIRTEENTH:** No previous application has been made for the relief asked herein.

**WHEREFORE,** your Petitioner prays that this Court review all of the proceedings, decisions and actions had and taken herein by said Respondent; that the errors made by the

Respondent be reviewed and corrected on the merits; that the Court issue an Order directing the Respondent to reassess the property of Petitioner and to correct the assessment upon the roll in such manner as shall be in accordance with law; and shall make said assessment conform to the valuation and assessment of other property upon the same roll in a manner to secure equality of assessment; and that this Court take evidence if necessary to enable your Petitioner to show the excessive, unjust, unlawful and erroneous assessment against it and upon its property, and that Petitioner may have such further relief as may be just, along with the costs and disbursements of this proceeding.

DATED: Jul 5, 2023  
Buffalo, New York

**WOLFGANG & WEINMANN**

By: /Peter Allen Weinmann

Peter Allen Weinmann, Esq.  
Attorneys for Petitioner  
69 Delaware Avenue, Suite 707  
Buffalo, New York 14202  
(716) 855-0600



**VERIFICATION**

STATE OF NEW YORK    )  
                                  ) SS.:  
COUNTY OF ERIE        )

**Marcus R. Catlin**, being duly sworn, deposes and says:

That deponent is an agent for the Petitioner named in the within action; that deponent has read the foregoing Petition and knows the contents thereof; that same is true to deponent's own knowledge, excepts as to the matters therein stated to be alleged upon information and belief, and those matters, deponent believes it to be true.



Marcus R. Catlin, Esq.

Sworn to before me this  
5<sup>th</sup> day of July, 2023.



**SARA M. JACKSON**  
NOTARY PUBLIC, STATE OF NEW YORK  
Registration No. 01JA6356197  
Qualified in Erie County  
Commission Expires March 27, 2025

**Designation**

I, WILL WALLANDER, as property owner and/or legally responsible taxpayer, and/or as Agent for the property owner and/or legally responsible taxpayer, BG271 PROPERTIES LLC the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

DocuSigned by:

Will Wallander

Will Wallander

CLP 22006

Digitally signed  
by  
Marcus R  
Catlin  
Date:  
2023.04.26 13:  
21:10-04'00'

  
\_\_\_\_\_  
Attorney Acknowledgement

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X

BG271 Properties LLC a/k/a Higher Grounds Apartments f/k/a Richmond Courts  
Plaintiff/Petitioner,

- against -

Index No. E180472/2023

City of Lockport

Defendant/Respondent.

-----X

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

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**! If you are represented by an attorney:**

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! visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or

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(E-filing is Mandatory for Attorneys)**

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Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
		Buffalo, New York 14202	(Address)
Wolfgang & Weinmann	(Firm Name)	(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

IN THE MATTER OF THE APPLICATION FOR REVIEW  
UNDER ARTICLE 7 OF THE REAL PROPERTY TAX LAW  
OF A TAX ASSESSMENT BY DANIEL WIEGAND

Plaintiff/Petitioner,

INDEX NO. *E180479/2023*

THE BOARD OF ASSESSMENT REVIEW FOR THE CITY OF  
LOCKPORT; THE ASSESSOR OF THE CITY OF LOCKPORT  
and THE CITY OF LOCKPORT, NEW YORK

Defendant/Respondent

For Review of the Assessment of Certain Real Property  
known as 196 Locust St in the said City of Lockport for the  
Tax Year 2023-24.

**RECEIVED**

**JUL 28 2023**

**CITY CLERK OFFICE**

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)**

(Uniform Rule § 202.5-bb)

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Dated: July 20, 2023

Scott C. Becker, Esq.  
Name

726 Exchange Street, Suite 800  
Address

Buffalo, New York 14210

Kavinoky Cook LLP  
Firm Name

716-845-6000  
Phone

sbecker@kavinokycook.com  
E-Mail

To: The Board of Assessment Review  
for the City of Lockport; the Assessor  
of the City of Lockport and the City of  
Lockport, New York

2/24/20

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA

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IN THE MATTER OF THE APPLICATION FOR  
REVIEW UNDER ARTICLE 7 OF THE REAL  
PROPERTY TAX LAW OF A TAX ASSESSMENT  
BY DANIEL WIEGAND

Index No. E180479/2023

Petitioner,

-VS.-

THE BOARD OF ASSESSMENT REVIEW FOR THE  
CITY OF LOCKPORT; THE ASSESSOR OF THE CITY  
OF LOCKPORT and THE CITY OF LOCKPORT,  
NEW YORK

Respondents,

NOTICE OF PETITION

Justice Assigned:

*Hon. Frank Caruso*

For Review of the Assessment of Certain Real Property  
known as 196 Locust St in the said City of Lockport for  
the Tax Year 2023-24.

---

SIRS:

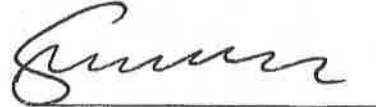
PLEASE TAKE NOTICE, that upon the petition of Daniel Wiegand, verified the 19<sup>th</sup> day of July, 2023, a copy of which is hereto annexed, an application will be made at a Special Term of the Supreme Court, to be held at the Niagara County Courthouse, Part \_\_\_\_, at Niagara Falls, New York, on the 18<sup>th</sup> day of September, 2023, at 9:30 in the forenoon, or on such other date and time as specified by the Court, for the review, under Article 7 of the Real Property Tax Law of the State of New York, of a certain assessment of \$303,000 (land and building) for the 2023-24 City of Lockport Tax Year, of certain real property of the petitioner located at and known as 196 Locust St (SBL #109.71-1-18) in the City of Lockport, County of Niagara and State of New York, to the end that all proceedings, decisions and actions in the matter of the said assessment of said real property may be reviewed and the said assessment

corrected, modified or vacated on the merits by such court, and that such further and/or other relief will be applied for, as may be just and proper in the premises.

Dated: July 19, 2023

KAVINOKY COOK LLP

By:



Scott C. Becker, Esq.  
Attorneys for Petitioner  
Office and Post Office Address  
726 Exchange Street, Suite 800  
Buffalo, New York 14210  
Telephone (716) 845-6000

TO: The Board of Assessment Review for the  
City of Lockport; the Assessor of the City of  
Lockport and the City of Lockport, New York



STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA

---

IN THE MATTER OF THE APPLICATION FOR REVIEW  
UNDER ARTICLE 7 OF THE REAL PROPERTY TAX  
LAW OF A TAX ASSESSMENT BY DANIEL WIEGAND

Petitioner,

-vs.-

PETITION

THE BOARD OF ASSESSMENT REVIEW FOR THE  
CITY OF LOCKPORT; THE ASSESSOR OF THE CITY OF  
LOCKPORT and THE CITY OF LOCKPORT, NEW YORK

Respondents,

For Review of the Assessment of Certain Real Property  
known as 196 Locust St in the said City of Lockport for the  
Tax Year 2023-24.

---

The petition of Daniel Wiegand, respectfully shows:

FIRST: That petitioner, Daniel Wiegand, now is, and at all times  
hereinafter mentioned was, the owner of certain real property located at and known as 196  
Locust St (SBL #109.71-1-18), City of Lockport, New York.

SECOND: That the above named respondent Assessor and respondent  
Board of Assessment Review are and at all times hereinafter mentioned were, the officers of the  
City of Lockport, New York, charged by law with making the assessments herein complained of.

THIRD: That prior to May 1, 2023 respondents proceeded to take up  
and consider the taxable property and names of all the persons taxable with respect thereto, and  
to assess all real property in said City not exempt from taxation; and made, prepared and  
completed the assessment rolls of the said City of Lockport for the 2023-24 City of Lockport Tax  
Year, deposited them in the City Assessor's Office in City Hall, and caused a notice to be  
published in the official newspaper of said City, and to be otherwise posted, which notice  
contained the statement that the said rolls might be seen and examined by any person from and  
including the 1<sup>st</sup> day of May, 2023 to and including the 23<sup>rd</sup> day of May, 2023.

-2-

FOURTH: That the assessment on said assessment rolls of the subject real property, situated in the said City of Lockport, New York as the same appeared thereon after the completion thereof on May 1, 2023 was as follows:

Value of Land	\$ 10,400
Total	\$ 303,000

FIFTH: That thereafter, and in accordance with law, petitioner prepared its written protest, under oath and filed the same with the said respondents, complaining that the said assessment was incorrect and protesting against the same, and asking for a reduction of such assessment against said real property. The said protest was received by and filed with, said respondents within the period appointed for the making of complaints. Such protest is hereby incorporated in this petition by reference thereto with the same force and effect as though set forth at length, a copy thereof being attached hereto as Exhibit A.

SIXTH: That thereafter and on or about the 1st day of July, 2023, respondents caused a notice to be published in the official newspaper of the City of Lockport and to be otherwise posted, that said assessment rolls had been finally completed and that the rolls had been filed and were open to public inspection and might be inspected at any time on or after the 1st day of July, 2023.

SEVENTH: That the final assessment of your petitioner's real property made by respondents, as the same appears on the finally completed assessment rolls of the City of Lockport is as follows:

Value of Land	\$ 10,400
Total	\$ 303,000

EIGHTH: That the valuation and assessment of said real property, made as aforesaid, is erroneous by reason of over-valuation. The assessment of real property in the City of Lockport is at a rate not exceeding one hundred and 00/100 percent (100%) of true value. While the said real property is assessed as aforesaid at a sum of \$303,000 the real

-3-

property is actually of a true, full value which does not exceed the sum of \$200,000 and the assessed value should be \$200,000. The extent of such assessed over-valuation is \$103,000.

NINTH: That the said assessment of said property is unequal with other property in the City of Lockport in that the assessment has been made at a higher proportionate valuation than the assessments of other property on the said assessment rolls, as alleged in paragraph EIGHTH above; and the assessment of such real property generally on the same assessment rolls is at a rate not exceeding one hundred and 00/100 percent (100%) of true value. Such inequality exists not only in specific instances, but generally throughout the assessment rolls of said City of Lockport and petitioner specifies, as instances of such inequality, all the other real properties assessed upon the same assessment rolls.

TENTH: That the said assessment of your petitioner's property is illegal in that petitioner's real property is not assessed on one common and general principle of valuation applied by the respondents in assessing generally the real property appearing upon the same assessment rolls.

ELEVENTH: That by reason of the foregoing, the petitioner is aggrieved and will be injured thereby and suffer loss and will be required to pay taxes in a greater amount than if said assessment had been lawfully, correctly and properly made.

TWELFTH: That thirty (30) days have not elapsed since the final completion and filing of the said assessment rolls referred to above.

THIRTEENTH: That no previous or other application has been made to this or any other court for the relief herein sought.

WHEREFORE, your petitioner prays that this Court review all the proceedings, decisions and actions had and taken herein by the said respondents; that the errors made by the respondents as aforesaid be reviewed and corrected on the merits; that a reassessment of said real property of the petitioner and the correction and reduction of said assessment be made; and that

-4-

this Court grant to the petitioner such other and further relief as may be just and proper, together with the costs and disbursements of this proceeding.

Daniel Wiegand

By



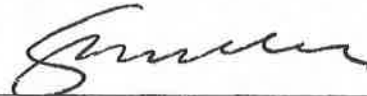
Scott C. Becker, Agent

STATE OF NEW YORK )

) SS.:

COUNTY OF ERIE )

Scott C. Becker, being duly sworn, deposes and says that he is the Agent of the petitioner in the above entitled action; that he has read the foregoing Petition and knows the contents thereof; that the same is true of his own knowledge, except as to matters therein stated to be alleged upon information and belief and as to those matters he believes it to be true.



Scott C. Becker

Sworn to before me this  
19<sup>th</sup> day of July, 2023.

  
Notary Public

JANET L. BAMBERG  
Notary Public, State of New York  
Qualified in Erie County  
My Commission Expires March 30, 2026



**NON-HEARING**

**NYS BOARD OF REAL PROPERTY SERVICES**  
**COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 2023-2024**

RP-624 (3/09)

RECEIVED

MAY 19 2023

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR City of Lockport(city, town, village or county) CITY OF LOCKPORT  
Assessment Department

**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)

Daniel Wiegand

2. Mailing address of owner(s)

c/o Kavinoky Cook LLPScott C. Becker, Esq., of Counsel726 Exchange Street, Suite 800Buffalo, NY 14210

Day No. ( )

Evening No. ( )

E-mail address (optional)

3. Name, address and telephone no. of representative of owner, if representative is filing application.

(If applicable, complete Part Four on page 4.)

Kavinoky Cook LLP, Scott C. Becker, of Counsel726 Exchange Street, Suite 800, Buffalo, NY 14210 (716) 845-6000

4. Location of property

Street address 196 Locust St

Village (if any)

City/Town City of LockportCounty NiagaraSchool District City of Lockport School District

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

Tax map number or section/block/lot SBL# 109.71-1-18

Type of property:

☒ Residence☐ Farm☐ Vacant land☐ Commercial☐ Industrial☐ OtherDescription: 210 1 family res6. Assessed value appearing on the roll: Land \$ 10,400 Total \$ 303,0007. Property owner's estimate of market value of property as of valuation date (see instructions) \$ 200,000

**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):

- N/A 1. ☐ Purchase price of property: ..... \$ \_\_\_\_\_
- a. Date of purchase: \_\_\_\_\_
- b. Terms: ☐ Cash ☐ Contract ☐ Other (explain) \_\_\_\_\_
- c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): \_\_\_\_\_
- d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): \_\_\_\_\_

- N/A 2. ☐ Property has been recently offered for sale (attach copy of listing agreement, if any):

When and for how long: \_\_\_\_\_

How offered: \_\_\_\_\_ Asking price: \$ \_\_\_\_\_

- N/A 3. ☐ Property has been recently appraised (attach copy): When: \_\_\_\_\_ By Whom: \_\_\_\_\_

Purpose of appraisal: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

- N/A 4. ☐ Description of any buildings or improvements located on the property, including year of construction and present condition: \_\_\_\_\_

- N/A 5. ☐ Buildings have been recently remodeled, constructed or additional improvements made:

Cost: \$ \_\_\_\_\_

Date Started: \_\_\_\_\_ Date Completed: \_\_\_\_\_

Complainant should submit construction cost details where available.

- N/A 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).

RP-524 (3/09)

3

**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        %.
  - 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 ..... \$ 200,000
4. Complainant believes the assessment should be reduced to..... \$ 200,000

**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..... \$ 303,000
  - b. Complainant believes that assessment should be reduced to full value of (Part one #7)..... \$ 200,000
  - 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 State Board of Real Property Services. (Attach copy of State Board 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 rollClaimed allocation

Homestead.....\$ .....

Non-homestead.....\$ .....

.....

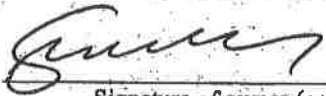
RP-524 (3/09)

**PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT**

I, Scott C. Becker, as Agent of the complainant (or officer thereof) hereby designate Kavinoky Cook LLP to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of City of Lockport for purposes of reviewing the assessment of my real property as it appears on the 2023-24 (year) tentative assessment roll of such assessing unit.

May 17, 2023

Date

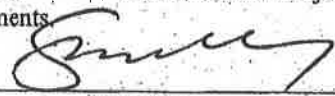
  
Signature of owner (or officer thereof)  
Scott C. Becker, Agent

**PART FIVE: CERTIFICATION**

I certify that all statements made on this application are true and correct to the 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.

May 17, 2023

Date

  
Signature of owner (or representative)  
Scott C. Becker, Agent

**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: \_\_\_\_\_

Name

☐ against☐ abstain☐ absent

Name

☐ against☐ abstain☐ absent**Decision by****Board of Assessment Review**

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Decision by</u>
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 _____			



AUTHORIZATION

Pursuant to Real Property Tax Law Sections 524 and 706, the undersigned DOES HEREBY authorize Kavinoky Cook LLP to act as agent, representative and attorney-in-fact for the purposes of instituting and pursuing administrative or judicial proceedings in the 2023-24 tax year and for each tax year hereafter, for the review and reduction of the tax assessments fixed upon the below real property, to be fully described in the Complaint on Real Property Assessment filed pursuant to Article 5 of the Real Property Tax Law of the State of New York or in the Notice and Petition to be served under Articles 15 and 7 of the Real Property Tax Law of the State of New York. More particularly, but not exclusively, said attorneys are authorized to prepare, verify and file a Complaint on Real Property Assessment and Notice and Petition for such proceeding, and to do all other things necessary and proper for the perfection and pursuit of same.

IN WITNESS WHEREOF, the undersigned has executed the foregoing Authorization as of the 1st day of May, 2023.

By:



Dan Wiegand

Subject Parcels:

City of Lockport  
196 Locust Street/SBL #109.71-1-18

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X  
NIAGARA INDUSTRIAL PROPERTIES, INC. et al

Plaintiff/Petitioner,

- against -

Index No. E180511/2023

THE ASSESSOR(S) FOR THE CITY OF  
LOCKPORT, et al

Defendant/Respondent.  
-----X

**RECEIVED**

**JUL 28 2023**

**CITY CLERK OFFICE**

**NOTICE OF ELECTRONIC FILING  
(Consensual Case)  
(Uniform Rule § 202.5-b)**

**You have received this Notice because:**

1) The Plaintiff/Petitioner, whose name is listed above, has filed this case using the New York State Courts E-filing system ("NYSCEF"), and

2) You are a Defendant/Respondent (a party) in this case.

● **If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

● **If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

**If you choose to participate in e-filing, you must have access to a computer and a scanner or other device to convert documents into electronic format, a connection to the internet, and an e-mail address to receive service of documents.**

**The benefits of participating in e-filing include:**

- serving and filing your documents electronically
- free access to view and print your e-filed documents
- limiting your number of trips to the courthouse
- paying any court fees on-line (credit card needed)

**To register for e-filing or for more information about how e-filing works:**

- visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or
- contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

### Information for Attorneys

An attorney representing a party who is served with this notice must either consent or decline consent to electronic filing and service through NYSCEF for this case.

Attorneys registered with NYSCEF may record their consent electronically in the manner provided at the NYSCEF site. Attorneys not registered with NYSCEF but intending to participate in e-filing must first create a NYSCEF account and obtain a user ID and password prior to recording their consent by going to [www.nycourts.gov/efile](http://www.nycourts.gov/efile)

Attorneys declining to consent must file with the court and serve on all parties of record a declination of consent.

For additional information about electronic filing and to create a NYSCEF account, visit the NYSCEF website at [www.nycourts.gov/efile](http://www.nycourts.gov/efile) or contact the NYSCEF Resource Center (phone: 646-386-3033; e-mail: [nyscef@nycourts.gov](mailto:nyscef@nycourts.gov)).

Dated: July 24, 2023

Rebecca Speno Esq.

\_\_\_\_\_  
Name

Speno MacLeod, PLLC

\_\_\_\_\_  
Firm Name

PO Box 152

\_\_\_\_\_  
Baldwinsville NY 13027

\_\_\_\_\_  
Address

315-254-9558

\_\_\_\_\_  
Phone

[rebecca@spenomacleod.com](mailto:rebecca@spenomacleod.com)

\_\_\_\_\_  
E-Mail

To: City, County and School Dist.

(Village, if applicable)

Above Named

2/24/20

STATE OF NEW YORK  
SUPREME COURT                      COUNTY OF NIAGARA

In the Matter of the Application for a Review Under  
Article 7 of the Real Property Tax Law of a Tax  
Assessment by

NIAGARA INDUSTRIAL PROPERTIES, INC., 24  
MICHIGAN STREET, LLC,

Petitioner,

-against-

ASSESSOR(S) FOR THE CITY OF LOCKPORT, THE BOARD  
OF ASSESSMENT REVIEW FOR THE CITY OF LOCKPORT,  
AND THE CITY OF LOCKPORT, IN THE COUNTY OF  
NIAGARA, NEW YORK,

Respondents.

**NOTICE OF VERIFIED  
PETITION**

Index No. E180511/2023

---

**PLEASE TAKE NOTICE**, that upon the annexed Verified Petition, an application will be made at a Motion Term of the Supreme Court, in the County of Niagara, located at the Angelo Delsignore Civic Building, 775 Third Street, Niagara Falls, New York 14301, on the **15th day of September, 2023, at 2:30 PM VIA TEAMS** in the forenoon on that day, or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law, of the assessment for the current year of certain real property of Petitioner more fully set forth and described in said Verified Petition, and for such other relief as may be just and proper, with costs. **A TEAMS APPEARANCE MAY BE REQUIRED ON THIS DATE AND AT THIS TIME. PLEASE FILE NOTICE OF APPEARANCE AND CONTACT THE COURT FOR THE LINK.**

Dated: July 24, 2023

SPENO MACLEOD, PLLC



By: \_\_\_\_\_

Rebecca M. Speno, Esq.  
Kevin R. MacLeod, Esq.  
SPENO MACLEOD, PLLC  
Attorneys for Petitioner  
PO Box 152  
Baldwinsville, New York 13027  
(315) 254-9558 / rebecca@spenomacleod.com

To:  
NIAGARA COUNTY TREASURER  
LOCKPORT CITY SCHOOL DISTRICT SUPERINTENDENT  
CITY CLERK

STATE OF NEW YORK  
SUPREME COURT                      COUNTY OF NIAGARA

In the Matter of the Application for a Review Under  
Article 7 of the Real Property Tax Law of a Tax  
Assessment by

**VERIFIED PETITION**

NIAGARA INDUSTRIAL PROPERTIES, INC., 24 MICHIGAN  
STREET, LLC,

Petitioner,

Index No. E180511/2023

-against-

ASSESSOR(S) FOR THE CITY OF LOCKPORT, THE  
BOARD OF ASSESSMENT REVIEW FOR THE CITY OF  
LOCKPORT, AND THE CITY OF LOCKPORT, IN THE  
COUNTY OF NIAGARA, NEW YORK,

Respondents.

---

**TO THE SUPREME COURT OF THE STATE OF NEW YORK:**

The Petitioner Niagara Industrial Properties, Inc. (hereinafter, the "Petitioner") above named, by its attorneys, respectfully shows and alleges as follows:

1. At all times hereinafter mentioned, and upon information and belief, Petitioner Niagara Industrial Properties, INC. was and still is a domestic corporation in good standing and licensed to do business in New York.
2. At all times hereinafter mentioned, and upon information and belief, Petitioner 24 Michigan Street, LLC (or "ST") was and still is a domestic limited liability company in good standing and licensed to do business in New York.
3. At all times relevant to this Petition and the information contained herein, Niagara was the owner of real property in the City of Lockport, Niagara County (the "Municipality") that is the subject of this Petition, and which is described on the relevant assessment roll as follows (collectively, the "Property"):

Parcel Nos.	Addresses
108.16-2-71.2	322 Park Ave
108.16-2-61	3 Michigan St
108.16-2-50	427 West Ave
108.16-2-62	1 Michigan St

108.16-2-51	451 West Ave
108.16-2-63	344 Park Ave

4. Petitioner 24 Michigan Street ("ST") LLC is the purchaser of this Property and the entity that will be responsible for the taxes on the Property.

5. Respondents are the Assessor(s) (the "Assessor") who sets the municipality's assessments; the Board of Assessment Review ("BAR"), which BAR is charged with the duty of reviewing the assessments of real property for the purpose of taxation; and the Municipality, which is the assessing unit and the relevant municipal entity (collectively, the "Respondents").

6. Upon information and belief, during this assessment roll year the Assessor prepared and completed a tentative assessment roll for all real property in the Municipality for the aforementioned current assessment roll year. Upon information and belief, the Assessor thereafter filed this tentative assessment roll with the Clerk so that it might be seen and examined.

7. On or before the Municipality's grievance day, Petitioner protested the tentative assessment of its Property by timely filing with Respondents a written complaint for a review and correction of its assessment. This complaint was received by Respondents without objection and within the time fixed by law for the making and hearing of complaints. This complaint included statements under oath which specified the respects in which the Property's assessment was: (a) unequal, in that it had been made at a higher proportionate valuation than the assessments of other real property on said municipal assessment roll made by the same officers for the current tax year (the instances in which inequality exists being the assessments of all real property made by the same officers in the Municipality for the aforesaid current assessment and tax year); (b) excessive, as the assessment is greater than the fair market value of the Property; and (c) unlawful and/or illegal as the Assessor included within the Property's assessment non-assessable and/or non-real property items, in violation of the Real Property Tax Law, and in violation of the mandates of the New York State Constitution, among

other things. Lastly, Petitioner's complaint included a request for a reduction of the Property's assessment and value.

8. Upon information and belief, Respondents thereafter made their final determination on Petitioner's complaint. In doing so, Respondents failed and refused to make such reduction in the Property's assessment and value as requested in Petitioner's complaint; thus, the assessment and value of the Property remains unequal, excessive, illegal and/or unlawful.

9. Upon information and belief, the Assessor thereafter finalized, filed, and gave notice of the Municipality's final assessment roll for the current year.

10. The assessment on Petitioner's Property as it appeared on the assessment roll as finally completed and the full market value claimed by Petitioner are as follows:

<b>Parcel No.</b>	<b>Eqr. Rate</b>	<b>Total Assessed Value</b>	<b>Equalized Assessed Value</b>	<b>Claimed Assessed Value</b>	<b>Claimed Full Market Value</b>
108.16-2-71.2	100%	\$6,000	\$6,000	\$3,000	\$3,000
108.16-2-61	100%	\$9,400	\$9,400	\$4,000	\$4,000
108.16-2-50	100%	\$330,000	\$330,000	\$100,000	\$100,000
108.16-2-62	100%	\$12,800	\$12,800	\$6,000	\$6,000
108.16-2-51	100%	\$2,000,000	\$2,000,000	\$1,000,000	\$1,000,000
108.16-2-63	100%	\$1,460,000	\$1,460,000	\$500,000	\$500,000

11. Upon information and belief, the final general ratio of assessed values of real property to full values of real property in the Municipality for the current year was at the percentage stated above. Upon information and belief, the assessment upon the Property of the Petitioner, and for which it will be required to pay taxes, is at a percentage substantially in excess of the above-stated ratio. Upon information and belief, in order to be equal and proportionate with the assessments of other real properties in the Municipality, the assessment on Petitioner's Property should be reduced to a maximum of the value stated above, which is arrived at by applying the tentative equalization rate to the Property's true full market value as claimed by Petitioner.

12. Petitioner is aggrieved and will be injured by the unequal, excessive and unlawful (illegal) assessment because Petitioner will be compelled to pay a larger portion of taxes than is

its fair and proportionate share, and which it would not be required by law to pay if its assessment had been made correctly and properly.

13. Thirty (30) days or such other applicable time period for the filing this Petition has not elapsed since the completion of the municipality's final assessment roll and the filing and posting of notice thereof, and no previous application to review Petitioner's assessment for the year at issue has been made by Petitioner.

14. Attached is a letter authorizing Speno MacLeod, PLLC to verify and file this Petition.

**WHEREFORE**, Petitioner requests that the Court (1) review the foregoing assessment of its Property as provided in Article 7 of the Real Property Tax Law and reduce the assessment and value thereon as set forth in this Petition, so that it will be set at a valuation proportionate to the other assessments of other real property assessed on the same roll for the same tax year made by the same officers, and so that equality of assessment will result, together with all appropriate refunds and interest, and (2) grant to the Petitioner such other and further relief as to the Court may seem just and proper, including attorneys' fees, disbursements and costs.

Dated: July 24, 2023



By: \_\_\_\_\_

Rebecca M. Speno, Esq.  
Kevin R. MacLeod, Esq.  
SPENO MACLEOD, PLLC  
Attorneys for Petitioner  
PO Box 152  
Baldwinsville, New York 13027  
(315) 254-9558 / rebecca@spenomacleod.com



## VERIFICATION

STATE OF NEW YORK )  
COUNTY OF ONONDAGA) ss.:

Rebecca M. Speno, being duly sworn, under penalty of perjury, deposes and states:

I reside in Onondaga County within the State of New York. I am a licensed New York State attorney who is the authorized agent and attorney for the Petitioner (or Petitioners) in this proceeding. I have read the foregoing VERIFIED PETITION and know the contents of it, and it is true to my knowledge except as to those matters stated to be alleged upon information and belief, and, as to those matters, I believe them to be true.

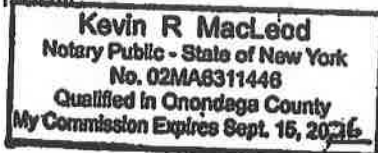
I certify that all statements made in this VERIFIED PETITION are true and correct to the best of my knowledge and belief and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the penal law relevant to the making and filing of false instruments.

My knowledge and belief is based upon a review of Petitioner's files, and reports received by me from Petitioner, Petitioner's representatives and agents in reference to the matters at issue, said representatives and agents having knowledge of the matter at issue. I am authorized to verify this VERIFIED PETITION based upon the attached authorization from Petitioner; the office of the Petitioner is not or may not be within the same county as my office; and moreover, the allegations alleged herein are within my personal knowledge.

  
\_\_\_\_\_  
Rebecca M. Speno, Esq.

Sworn to before me this  
24<sup>th</sup> day of July, 2023.

  
Notary Public



**AUTHORIZATION LETTER**

Speno MacLeod, PLLC  
PO Box 152  
Baldwinsville, New York 13027

Re: *Real Property Tax Assessment – City of Lockport, Lockport City School District,  
Niagara County, New York*

This letter is to authorize the law firm of SPENO MACLEOD, PLLC to act as agents and attorneys on behalf of the undersigned with respect to real property assessment on property owned or leased by the undersigned in the noted assessing and taxing jurisdictions.

SPENO MACLEOD, PLLC is further authorized to verify, certify and file any complaints, grievances, exemption applications, corrections forms, petitions, statements of income and/or expenses, statements that a property is owner-occupied, and any other documents that may be necessary to correct, review and/or challenge the assessment of the undersigned's property, and to include this letter in any such documents, regardless of whether the undersigned's principal offices are within the same county as this firm.

Sincerely,

24 MICHIGAN STREET LLC

Date: June 24, 2023

By: Andrew T. Olsen

Print Name: Andrew Olsen

Title: Manager

**Parcels:**

108.16-2-71.2  
108.16-2-61  
108.16-2-50  
108.16-2-62  
108.16-2-51  
108.16-2-63

AUTHORIZATION LETTER

Spenn MacLeod, PLLC  
PO Box 152  
Baldwinsville, New York 13027

Re: *Real Property Tax Assessment – City of Lockport, Lockport City School District,  
Niagara County, New York*

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SPENO MACLEOD, PLLC is further authorized to verify, certify and file any complaints, grievances, exemption applications, corrections forms, petitions, statements of income and/or expenses, statements that a property is owner-occupied, and any other documents that may be necessary to correct, review and/or challenge the assessment of the undersigned's property, and to include this letter in any such documents, regardless of whether the undersigned's principal offices are within the same county as this firm.

Sincerely,

NIAGARA INDUSTRIAL PROPERTIES, INC.

Date: 5/1/23

By: Robert C. Sanderson Jr.

Print Name: ROBERT C. SANDERSON JR.

Title: V.P. Marketing &  
Partner

Parcels:

108.16-2-71.2  
108.16-2-61  
108.16-2-50  
108.16-2-62  
108.16-2-51  
108.16-2-63



REQUEST FOR JUDICIAL INTERVENTION  
SUPREME COURT, COUNTY OF NIAGARA

UCS-840  
(rev. 02/01/2022)

Index No: E180511/2023

Date Index Issued: 7/26/2023

For Court Use Only:

IAS Entry Date

Judge Assigned

SEDITA

RJI Filed Date

7/26/2023

**CAPTION** Enter the complete case caption. Do not use et al or et ano. If more space is needed, attach a caption rider sheet.

NIAGARA INDUSTRIAL PROPERTIES, INC, 24 Michigan Street, LLC

Plaintiff(s)/Petitioner(s)

-against-

THE ASSESSOR(S) FOR THE CITY OF LOCKPORT, THE BOARD OF ASSESSMENT REVIEW FOR THE CITY OF LOCKPORT, AND THE CITY OF LOCKPORT IN THE COUNTY OF NIAGARA, NEW YORK,

Defendant(s)/Respondent(s)

**NATURE OF ACTION OR PROCEEDING** Check only one box and specify where indicated.

**COMMERCIAL**

- ☐ Business Entity (includes corporations, partnerships, LLCs, LLPs, etc.)  
☐ Contract  
☐ Insurance (where insurance company is a party, except arbitration)  
☐ UCC (includes sales and negotiable instruments)  
☐ Other Commercial (specify):

**NOTE:** For Commercial Division assignment requests pursuant to 22 NYCRR 202.70(d), complete and attach the **COMMERCIAL DIVISION RJI ADDENDUM (UCS-840C)**.

**TORTS**

- ☐ Asbestos  
☐ Child Victims Act  
☐ Environmental (specify):  
☐ Medical, Dental or Podiatric Malpractice  
☐ Motor Vehicle  
☐ Products Liability (specify):  
☐ Other Negligence (specify):  
☐ Other Professional Malpractice (specify):  
☐ Other Tort (specify):

**SPECIAL PROCEEDINGS**

- ☐ Child-Parent Security Act (specify): ☐ Assisted Reproduction ☐ Surrogacy Agreement  
☐ CPLR Article 75 - Arbitration [see **NOTE** in **COMMERCIAL** section]  
☐ CPLR Article 78 - Proceeding against a Body or Officer  
☐ Election Law  
☐ Extreme Risk Protection Order  
☐ MHL Article 9.60 - Kendra's Law  
☐ MHL Article 10 - Sex Offender Confinement (specify): ☐ Initial ☐ Review  
☐ MHL Article 81 (Guardianship)  
☐ Other Mental Hygiene (specify):  
☐ Other Special Proceeding (specify):

**MATRIMONIAL**

- ☐ Contested  
**NOTE:** If there are children under the age of 18, complete and attach the **MATRIMONIAL RJI ADDENDUM (UCS-840M)**.  
For Uncontested Matrimonial actions, use the **Uncontested Divorce RJI (UD-13)**.

**REAL PROPERTY** Specify how many properties the application includes: 6

- ☐ Condemnation  
☐ Mortgage Foreclosure (specify): ☐ Residential ☐ Commercial  
Property Address:  
**NOTE:** For Mortgage Foreclosure actions involving a one to four-family, owner-occupied residential property or owner-occupied condominium, complete and attach the **FORECLOSURE RJI ADDENDUM (UCS-840F)**.  
☐ Partition  
**NOTE:** Complete and attach the **PARTITION RJI ADDENDUM (UCS-840P)**.  
☒ Tax Certiorari (specify): Section: 108.16 Block: 2 Lot: various  
☐ Tax Foreclosure  
☐ Other Real Property (specify):

**OTHER MATTERS**

- ☐ Certificate of Incorporation/Dissolution [see **NOTE** in **COMMERCIAL** section]  
☐ Emergency Medical Treatment  
☐ Habeas Corpus  
☐ Local Court Appeal  
☐ Mechanic's Lien  
☐ Name Change/Sex Designation Change  
☐ Pistol Permit Revocation Hearing  
☐ Sale or Finance of Religious/Not-for-Profit Property  
☐ Other (specify):

**STATUS OF ACTION OR PROCEEDING** Answer YES or NO for every question and enter additional information where indicated.

	YES	NO	
Has a summons and complaint or summons with notice been filed?	<input type="radio"/>	<input checked="" type="radio"/>	If yes, date filed: _____
Has a summons and complaint or summons with notice been served?	<input type="radio"/>	<input checked="" type="radio"/>	If yes, date served: _____
Is this action/proceeding being filed post-judgment?	<input type="radio"/>	<input checked="" type="radio"/>	If yes, judgment date: _____

**NATURE OF JUDICIAL INTERVENTION** Check one box only and enter additional information where indicated.

- ☐ Infant's Compromise  
☐ Extreme Risk Protection Order Application  
☐ Note of Issue/Certificate of Readiness  
☐ Notice of Medical, Dental or Podiatric Malpractice  
☐ Notice of Motion  
☒ Notice of Petition  
☐ Order to Show Cause  
☐ Other Ex Parte Application  
☐ Partition Settlement Conference  
☐ Poor Person Application  
☐ Request for Preliminary Conference  
☐ Residential Mortgage Foreclosure Settlement Conference  
☐ Writ of Habeas Corpus  
☐ Other (specify):

Date Issue Joined: \_\_\_\_\_

Relief Requested: \_\_\_\_\_

Relief Requested: Assessment Reduction, Refunds

Relief Requested: \_\_\_\_\_

Relief Requested: \_\_\_\_\_

Return Date: \_\_\_\_\_

Return Date: 09/15/2023

Return Date: \_\_\_\_\_

4106472  
Attorney Registration Number

## SUPREME COURT OF THE STATE OF NEW YORK

COUNTY OF Niagara

x

Index No. \_\_\_\_\_

Niagara Industrial Properties, Inc. et al

RJ1 No. (if any) \_\_\_\_\_

-against-

Plaintiff(s)/Petitioner(s)

Assessor(s) for the City of Lockport, et al.

Defendant(s)/Respondent(s)

**COMMERCIAL DIVISION****Request for Judicial Intervention Addendum****COMPLETE WHERE APPLICABLE** [add additional pages if needed]:

Plaintiff/Petitioner's cause(s) of action [check all that apply]:

- ☐ Breach of contract or fiduciary duty, fraud, misrepresentation, business tort (e.g. unfair competition), or statutory and/or common law violation where the breach or violation is alleged to arise out of business dealings (e.g. sales of assets or securities; corporate restructuring; partnership, shareholder, joint venture, and other business agreements; trade secrets; restrictive covenants; and employment agreements not including claims that principally involve alleged discriminatory practices)
- ☐ Transactions governed by the Uniform Commercial Code (exclusive of those concerning individual cooperative or condominium units)
- ☒ Transactions involving commercial real property, including Yellowstone injunctions and excluding actions for the payment of rent only
- ☐ Shareholder derivative actions — without consideration of the monetary threshold
- ☐ Commercial class actions — without consideration of the monetary threshold
- ☐ Business transactions involving or arising out of dealings with commercial banks and other financial institutions
- ☐ Internal affairs of business organizations
- ☐ Malpractice by accountants or actuaries, and legal malpractice arising out of representation in commercial matters
- ☐ Environmental insurance coverage
- ☐ Commercial insurance coverage (e.g. directors and officers, errors and omissions, and business interruption coverage)
- ☐ Dissolution of corporations, partnerships, limited liability companies, limited liability partnerships and joint ventures — without consideration of the monetary threshold
- ☐ Applications to stay or compel arbitration and affirm or disaffirm arbitration awards and related injunctive relief pursuant to CPLR Article 75 involving any of the foregoing enumerated commercial issues — without consideration of the monetary threshold

Plaintiff/Petitioner's claim for compensatory damages [exclusive of punitive damages, interest, costs and counsel fees claimed]:

\$ Property Tax Refunds

Plaintiff/Petitioner's claim for equitable or declaratory relief [brief description]:

Over-assessment and over-valuation of various parcels of real property within the City of Lockport

Defendant/Respondent's counterclaim(s) [brief description, including claim for monetary relief]:

I REQUEST THAT THIS CASE BE ASSIGNED TO THE COMMERCIAL DIVISION. I CERTIFY THAT THE CASE MEETS THE JURISDICTIONAL REQUIREMENTS OF THE COMMERCIAL DIVISION SET FORTH IN 22 NYCRR § 202.70(a), (b) AND (c).

Dated: 07/24/2023

SIGNATURE

Rebecca Speno Esq.

PRINT OR TYPE NAME

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA

---

104 OLD NIAGARA ROAD, LLC,

Petitioner(s),

vs.

Index No. E/80536/2023

THE ASSESSOR FOR THE CITY OF LOCKPORT, THE  
BOARD OF ASSESSMENT REVIEW FOR THE CITY  
OF LOCKPORT, and THE CITY OF LOCKPORT, NEW  
YORK,

RECEIVED

JUL 28 2023

Respondents.

CITY CLERK OFFICE

Address(es): 104 Old Niagara Road

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**NOTICE OF COMMENCEMENT OF ACTION SUBJECT  
TO MANDATORY ELECTRONIC FILING**

PLEASE TAKE NOTICE that the matter captioned above, which has been commenced by filing of the accompanying documents with the County Clerk, is subject to mandatory electronic filing pursuant to Section 202.5-bb of the Uniform Rules for the Trial Courts. This notice is being served as required by Subdivision (b) (3) of that Section.

The New York State Courts Electronic Filing System ("NYSCEF") is designed for the electronic filing of documents with the County Clerk and the court and for the electronic service of those documents, court documents, and court notices upon counsel and self-represented parties. Counsel and/or parties who do not notify the court of a claimed exemption (see below) as required by Section 202.5-bb(e) must immediately record their representation within the e-filed matter on the Consent page in NYSCEF.

Failure to do so may result in an inability to receive electronic notice of document filings. Exemptions from mandatory e-filing are limited to: 1) attorneys who certify in good faith that they lack the computer equipment and (along with all employees) the requisite knowledge to comply; and 2) self-represented parties who choose not to participate in e-filing. For additional information about electronic filing, including access to Section 202.5-bb, consult the NYSCEF website at [www.nycourts.gov/efile](http://www.nycourts.gov/efile) or contact the NYSCEF Resource Center at 646-386-3033 or [efile@courts.state.ny.us](mailto:efile@courts.state.ny.us).

Dated: July 20, 2023  
Buffalo, New York

GOLDBERG SEGALLA LLP

By: \_\_\_\_\_

A handwritten signature in black ink, appearing to read "Marc W. Brown", written over a horizontal line.

Marc W. Brown

Attorneys for Petitioner(s)

665 Main Street

Buffalo, New York 14203

Telephone: (716) 566-5400

[mwbrown@goldbergsegalla.com](mailto:mwbrown@goldbergsegalla.com)



STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA

---

104 OLD NIAGARA ROAD, LLC,

Petitioner(s),

vs.

THE ASSESSOR FOR THE CITY OF LOCKPORT, THE  
BOARD OF ASSESSMENT REVIEW FOR THE CITY  
OF LOCKPORT, and THE CITY OF LOCKPORT, NEW  
YORK,

Respondents.

**NOTICE OF PETITION TO  
REVIEW THE 2023 TAX  
ASSESSMENT(S)  
PURSUANT TO ARTICLE 7  
OF THE REAL PROPERTY  
TAX LAW**

Index No. \_\_\_\_\_

Address(es): 104 Old Niagara Road

---

PLEASE TAKE NOTICE, that upon the petition, an application will be made at a Motion Term of the Supreme Court, to be held in and for the County of Niagara, on the 7th day of September, 2023, at 9:30 a.m., or as soon thereafter as counsel can be heard, for review under Article 7 of the Real Property Tax Law, of the assessment(s) for 2023 of certain real property(ies) of Petitioner(s) more fully set forth and described in said petition, and for such other relief as may be just and proper, with costs. Petitioner(s) do not request an appearance on the return date.

Dated: July 20, 2023  
Buffalo, New York

GOLDBERG SEGALLA LLP

By: \_\_\_\_\_

Marc W. Brown

Attorneys for Petitioner(s)

665 Main Street

Buffalo, New York 14203

(716) 566-5400

[mwbrown@goldbergsegalla.com](mailto:mwbrown@goldbergsegalla.com)

37096754.v1

TO: ASSESSOR  
City of Lockport  
Lockport Municipal Building  
One Locks Plaza  
Lockport, New York 14094

BOARD OF ASSESSMENT REVIEW  
City of Lockport  
Lockport Municipal Building  
One Locks Plaza  
Lockport, New York 14094

NIAGARA COUNTY TREASURER  
Philo J. Brooks County Office Building  
1st Floor  
59 Park Avenue  
Lockport, New York 14094

LOCKPORT CITY SCHOOL DISTRICT  
Superintendent of Schools  
130 Beattie Avenue  
Lockport, New York 14094

STATE OF NEW YORK  
SUPREME COURT : COUNTY OF NIAGARA

104 OLD NIAGARA ROAD, LLC,

Petitioner(s),

vs.

THE ASSESSOR FOR THE CITY OF LOCKPORT,  
THE BOARD OF ASSESSMENT REVIEW FOR THE  
CITY OF LOCKPORT, and THE CITY OF LOCKPORT,  
NEW YORK,

Respondents.

**PETITION TO REVIEW  
THE 2023 TAX  
ASSESSMENT(S)  
PURSUANT TO ARTICLE  
7 OF THE REAL  
PROPERTY TAX LAW**

Index No. \_\_\_\_\_

Address(es): 104 Old Niagara Road

The Petitioner(s) respectfully show(s) that:

1. Petitioner(s) is/are a domestic limited liability company(ies) organized and existing in good standing.
2. Petitioner(s) is/are the owner(s) and/or interested party(ies) of certain real property(ies) identified in the above caption, and is/are responsible for paying the taxes thereon.
3. At all times hereinafter mentioned, Respondent Assessor, Commissioner of Assessment, or Board of Assessors (hereinafter "Assessor") was, and, upon information and belief, still is the Assessor for the Respondent Municipality (hereinafter "Municipality").
4. At all times hereinafter mentioned, Respondent Board of Assessment Review (hereinafter "BAR"), a duly constituted Board had, and, upon information and belief, still has the power to hear and determine complaints relating to real property assessments in the Municipality.
5. At all times hereinafter mentioned, Respondent Municipality was and still is the assessing unit for all parcels of real property located within its geographic borders.
6. During the current fiscal year, Respondent Assessor prepared and completed the general assessment rolls of the Municipality. On said assessment rolls, Petitioner'(s) real property(ies), which is the subject of this Petition, was described and assessed.
7. Petitioner(s) timely filed to the Respondent BAR sworn statements specifying the respects in which its/their real property assessment(s) complained of was/were illegal and erroneous, and such statements were duly received by Respondent BAR and filed.

8. Respondent BAR conducted a hearing to review Petitioner'(s) statements and application for reduction on the grounds that its/their real property assessment(s) is/are illegal and erroneous because it/they is/are unequal and excessive.

9. Thereafter, Respondent Assessor completed and filed the final assessment roll, which reflects the assessed value(s) of Petitioner'(s) real property(ies) herein described.

10. The assessment of Petitioner'(s) property(ies) is/are unequal and excessive, in that the property(ies) had/have been finally fixed and determined by Respondents at the sum(s) stated in Schedule A hereto, which is incorporated herein as if fully set forth.

11. The assessment of Petitioner'(s) property(ies) is/are illegal in that the property(ies) had/have been finally fixed and determined by Respondents at the sum(s) stated in Schedule A hereto.

12. The assessment of Petitioner'(s) property(ies) must be reduced to the amount(s) set forth in Schedule A, which is/are the equalized value(s) of said property(ies) applying the equalization rate(s) applicable to all properties in the Municipality for the year in question.

13. Petitioner(s) is/are and will be aggrieved and injured by the aforesaid illegal and erroneous assessment(s). Because of these errors, Petitioner(s) will be required to pay significantly higher taxes than it would be required to pay if the assessment(s) had/have been made correctly and properly, and such illegal, erroneous and excessive assessment(s) will subject Petitioner(s) to the payment of more taxes than it is legally required to pay.

14. Thirty days have not elapsed since the final completion and filing of the assessment roll and the giving of notice thereof as required by law.

15. No previous application has been made to this or any other court for the relief requested herein.

WHEREFORE, Petitioner(s) respectfully prays:

1. That said assessment roll be reviewed and corrected, and that said assessment(s) of Petitioner(s) real property(ies) be stricken from the roll, or be reduced to a proper amount as set forth on Schedule A;

2. That this Court take evidence or cause the same to be taken to enable Petitioner(s) to show that the assessment(s) of said parcel(s) of real property is/are illegal and erroneous because of unequal and excessive assessment(s); and

3. That this Court grant such other and further relief as may be just and as the nature of the case requires, together with the costs and disbursements of this proceeding.

Dated: July 20, 2023  
Buffalo, New York

GOLDBERG SEGALLA LLP

By: 

Marc W. Brown

Attorneys for Petitioner

665 Main Street

Buffalo, New York 14203

(716) 566-5400

[mwbrown@goldbergsegalla.com](mailto:mwbrown@goldbergsegalla.com)

SCHEDULE A

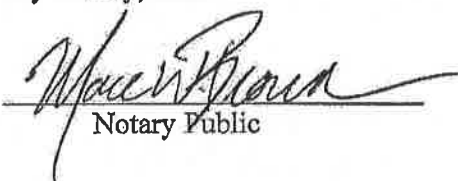
<u>Column 1</u>	<u>Column 2</u>	<u>Column 3</u>	<u>Column 4</u>
Parcel Description	Final Assessment Determined By Board Of Assessment Review	Property Is Generally Assessed At The Following Percentage Of Full Value	Lawful, Correct And Proper Assessment Should Be The Following
95.19-1-4	\$5,190,000	100%	\$1,000,000

STATE OF NEW YORK     )  
                                      ) ss:  
COUNTY OF ERIE         )

PAUL E. STEIMLE, being duly sworn, deposes and says that he resides in Erie County, is employed by MJI Consulting Group LLC the agent for the Petitioner(s) pursuant to the attached authorization, and is knowledgeable about the value of the property(ies) described in the Petition based on his own investigation thereof; that deponent has read the foregoing Notice of Petition and Petition and knows the contents thereof; that the same is true to deponent's own knowledge, except as to the matters therein stated to be alleged on information and belief, and that as to those matters deponent believes it to be true. Deponent further states that this verification is submitted pursuant to RPTL 706(2).

  
\_\_\_\_\_  
PAUL E. STEIMLE

Sworn to before me this 20<sup>th</sup>  
day of July, 2023

  
\_\_\_\_\_  
Notary Public

MARC W. BROWN  
Notary Public, State of New York  
Qualified in Erie County  
My Commission Expires Feb. 19, 2026

LETTER OF AUTHORIZATION

**TO: Ad Valorem Tax Authorities and Others to Whom It May Concern**

This letter will introduce the firm of MJI CONSULTING GROUP, LLC, (hereinafter, the "Consultant") which is authorized to represent:

**104 OLD NIAGARA ROAD, LLC**

(hereinafter, the "Client") concerning its property tax assessment and ad valorem taxes on real property it owns, or leases, located in New York State for assessment year 2023. This authorization letter will supersede any previous letters of authorization on file.

The Consultant may, on behalf of Client, receive and review tax bills, audited financial statements, and tax returns; prepare, sign, authorize, verify, certify, and file exemption applications, grievance forms/complaints, correction of errors applications including credit/refund applications, and income and expense statements prepared and provided by Client or its auditors/agents/officers. In addition, Consultant is authorized to appear and testify on Client's behalf at Board of Assessment Review hearings and may prepare and send responses to Board of Assessment Review demands. The Consultant is authorized to act as agent and take any necessary actions in order achieve a reduction in a property tax assessment on the Client's real property. Additionally, in New York, MJI CONSULTING GROUP LLC, as agent, is authorized to verify petitions under RPTL 706(2).

The rights, powers, and authorization of MJI CONSULTING GROUP, LLC herein granted shall commence upon the execution of this letter of authorization.

IN WITNESS WHEREOF: The undersigned has hereunto set our hands and affixed our seals this 4th day of May, 2023.

ACCEPTED:

By: Warren Cole

Print Name: Warren Cole

Title: Authorized Representative

Date: May 4, 2023

Phone Number: (212) 802-7601



RECEIVED

JUL 31 2023

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA

CITY CLERK OFFICE

\*\*\*\*\*

CHRISTINE CONVERSO,

Plaintiff,

v.

CITY OF LOCKPORT,

Defendant.

\*\*\*\*\*

SUMMONS

hand delivered

Index No.:

Date Filed:

Plaintiff designates  
NIAGARA COUNTY as  
the place of trial.

The basis of venue is:  
Plaintiff's residence  
810 E. High St, Apt. G  
Lockport, NY 14094

TO THE ABOVE-NAMED DEFENDANT(S):

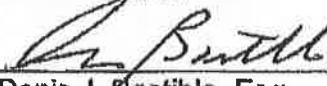
YOU ARE HEREBY SUMMONED and required to serve upon plaintiff's attorneys an answer to the complaint in this action within twenty (20) days after the service of this summons, exclusive of the day of service, or within thirty (30) days after service is complete if this summons is not personally delivered to you within the State of New York. In case of your failure to answer, judgment will be taken against you by default for the relief demanded in the complaint.

DATED: Buffalo, New York  
July 20, 2023

Yours, etc.,

CELLINO LAW LLP

By:

  
Denis J. Bastible, Esq.  
Attorneys for Plaintiff  
800 Delaware Avenue  
Buffalo, New York 14209  
(800) 555-5555

CITY OF LOCKPORT  
1 Locks Plaza  
Lockport, New York 14094

---

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

\*\*\*\*\*

**CHRISTINE CONVERSO,**

**Plaintiff,**

**COMPLAINT**

**v.**

**Index No.**

**CITY OF LOCKPORT,**

**Defendant.**

\*\*\*\*\*

Plaintiff CHRISTINE CONVERSO, by her attorneys CELLINO LAW LLP, for her complaint against defendant, CITY OF LOCKPORT, alleges, upon information and belief:

1. At all times herein relevant, plaintiff CHRISTINE CONVERSO, has been a resident of the County of Niagara and State of New York.
2. At all times herein relevant, defendant CITY OF LOCKPORT was and has been a municipality organized and existing pursuant to the laws of the State of New York.
3. On or about March 23, 2023, defendant CITY OF LOCKPORT was served with a Notice of Claim detailing defendant CITY OF LOCKPORT's culpability and plaintiff's damages.
4. Defendant CITY OF LOCKPORT has failed and refused to make payment to plaintiff in accordance with said Notice of Claim.

5. A copy of the Notice of Claim is annexed hereto as **Exhibit A** and is incorporated by reference.

6. A 50-h hearing was held in this matter on May 12, 2023.

7. At least thirty (30) days have elapsed since the service of the Notice of Claim upon defendant CITY OF LOCKPORT and adjustment or payment thereof has been neglected or refused by defendant, CITY OF LOCKPORT.

8. At all times herein relevant, defendant CITY OF LOCKPORT, has been the owner of the Public Library located at 23 East Avenue, Lockport, NY and surrounding sidewalk area around the Chestnut Street entrance/exit.

9. That at all times hereinafter mentioned, defendant, CITY OF LOCKPORT, by its agents, servants and/or employees managed the aforesaid Public Library and surrounding sidewalk areas.

10. That at all times hereinafter mentioned, defendant, CITY OF LOCKPORT, by its agents, servants and/or employees maintained the aforesaid Public Library and surrounding sidewalk areas.

11. That at all times hereinafter mentioned, defendant, CITY OF LOCKPORT, by its agents, servants and/or employees controlled the aforesaid Public Library and surrounding sidewalk areas.

12. That at all times hereinafter mentioned, defendant, CITY OF LOCKPORT, by its agents, servants and/or employees operated the aforesaid Public Library and surrounding sidewalk areas.

13. That at all times hereinafter mentioned, defendant, CITY OF LOCKPORT, by its agents, servants and/or employees supervised the aforesaid Public Library and surrounding sidewalk areas.

14. That at all times hereinafter mentioned, defendant, CITY OF LOCKPORT, by its agents, servants and/or employees inspected the aforesaid Public Library and surrounding sidewalk areas.

15. At all times herein relevant, it was the duty of defendant, CITY OF LOCKPORT, to maintain the premises mentioned in Paragraph 8 above in a reasonably safe and suitable condition for pedestrians, business invitees, patrons and guests.

16. On or about February 24, 2023, plaintiff, CHRISTINE CONVERSO, was lawfully traversing the sidewalk area around the Chestnut Street entrance/exit at the Public Library mentioned in Paragraph 8 above.

17. On or about February 24, 2023, plaintiff, CHRISTINE CONVERSO was caused to slip and fall on ice-covered concrete sidewalk area at the premises mentioned in Paragraph 8 above thereby sustaining injuries and damages as hereinafter alleged.

18. Plaintiff CHRISTINE CONVERSO's injuries and damages referred to herein were caused solely by defendant's negligence by permitting a dangerous condition within said premises the defendant knew, or should have known, existed and continued to exist within said premises and/or by failing to warn plaintiff CHRISTINE CONVERSO of said dangerous condition.

19. Plaintiff, CHRISTINE CONVERSO's injuries and damages referred to herein were caused by defendant's negligence in causing, permitting and allowing an ice hazard and nuisance to be and exist for an excessive and unreasonable period of time.

20. The aforementioned incident occurred solely as a result of defendant's negligence, without any negligence attributable in any measure to plaintiff CHRISTINE CONVERSO.

21. As a result of the negligence of the defendant, CITY OF LOCKPORT, as alleged above, plaintiff, CHRISTINE CONVERSO, was seriously injured and has suffered damages in an amount which exceeds the monetary jurisdictional limits of all lower New York State Courts.

22. The limitations on liability set forth in CPLR Article 16 do not apply herein; one or more of the exemptions set forth in CPLR Section 1602 applies.

**WHEREFORE**, plaintiff CHRISTINE CONVERSO, demands judgment against defendant, CITY OF LOCKPORT, in an amount which exceeds the monetary jurisdictional limits of all lower New York State Courts and plaintiff CHRISTINE CONVERSO, demands such other, further and different relief as the Court may deem just and proper, together with the costs and disbursements of this action.

DATED: Buffalo, New York  
July 20, 2023

---

Yours, etc.,

**CELLINO LAW LLP**

By: 

Denis J. Bastible, Esq.  
Attorneys for Plaintiff  
800 Delaware Avenue  
Buffalo, New York 14209  
(800) 555-5555

---

# EXHIBIT A



**STATE OF NEW YORK**

\*\*\*\*\*

**CHRISTINE CONVERSO**  
810 E High Street, Apt. G  
Lockport, New York 14094

Claimant,

v.

**CITY OF LOCKPORT**  
1 Locks Plaza  
Lockport, New York 14094

Respondent,

**NOTICE OF CLAIM**

**RECEIVED**

**MAR 21 2023**

**CITY CLERK OFFICE**

\*\*\*\*\*

PLEASE TAKE NOTICE, that the above named claimant claims and demands from the Respondent, City of Lockport, recompense for personal injuries and damages sustained by Claimant by reason of the wrongful, negligent and careless acts and omissions of the Respondent, its agents, servants and/or employees, and in support thereof, the Claimant states:

1. Claimant's address is 810 E. High Street, Apt. G, Lockport, NY 14094.
2. The Claimant is represented by Cellino Law, LLP with offices located at 800 Delaware Avenue, Buffalo, New York 14202, telephone (800) 555-5555.
3. The incident in which personal injuries were sustained by the Claimant occurred on or about February 24, 2023 at approximately 12:30 p.m.
4. The Claimant was exiting the Lockport Public Library located at 23 East Avenue, Lockport, NY on February 24, 2023, at approximately 12:30 p.m. She

had just paid a late fee for an overdue library book. She exited the library through the "Chestnut Street entrance/exit" and was caused to slip and fall on an ice-covered concrete sidewalk outside the entrance.

5. The Claimant has received medical treatment at Lockport Memorial Hospital and UBMD Orthopaedics.

6. The full extent of Claimant's injuries is not currently known. She may or may not require surgery as a result of suffering a fractured right wrist as a result of slipping and falling on Respondent's ice-covered sidewalk. It is expected that Claimant will be obligated to incur medical expenses which include prescription medications, radiology exams and ongoing medical treatment in an amount which cannot be calculated at this time.

7. Respondent City of Lockport had actual and/or constructive notice of the existence of the untreated ice upon the sidewalk outside its library entrance/exit. Respondent's agents, servants and/or employees were negligent in not timely removing or remediating the ice upon the sidewalk after it had formed and had a reasonable opportunity to do so.

8. Respondent's had the obligation to ensure that the concrete sidewalk areas outside the library entrance/exit were free of snow and/or ice because it knew, or should have known, that library patrons would be traversing the area where Claimant was caused to fall.

TAKE NOTICE that Claimant demands payment of her claim as set forth  
above.

DATED: Buffalo, New York  
March 20, 2023

Yours, etc.,

CELLINO LAW LLP

By: 

Denis J. Bastible, Esq.  
Attorneys for Plaintiff  
800 Delaware Avenue  
Buffalo, New York 14209  
(800) 555-5555

VERIFICATION

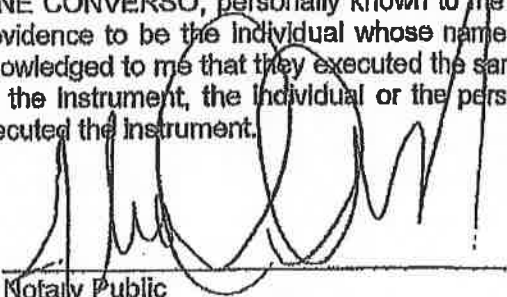
STATE OF NEW YORK     )  
COUNTY OF ERIE       : SS.:  
CITY OF BUFFALO       )

CHRISTINE CONVERSO being duly sworn, deposes and says that it is the plaintiff in the within action; that it has read the foregoing Notice of Claim and knows the contents thereof; that the same is true to the knowledge of the deponent, except as to the matters therein stated to be alleged on information and belief, and that as to those matters he believes them to be true.

  
CHRISTINE CONVERSO

STATE OF NEW YORK     )  
COUNTY OF ERIE       : SS.:  
CITY OF BUFFALO       )

On the 21<sup>st</sup> day of March, in the year 2023 before me, the undersigned, personally appeared CHRISTINE CONVERSO, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that they executed the same in his capacity and that by its signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

  
Notary Public

JOSEPH PAUL SANABRIA  
No. 01SA6211024  
Notary Public, State of New York  
Qualified in Erie County  
My Commission Expires 09/28/20 25

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X  
CHRISTINE CONVERSO

Plaintiff/Petitioner,

- against -

CITY OF LOCKPORT

Index No. E180487/2023

Defendant/Respondent.  
-----X

**NOTICE OF ELECTRONIC FILING  
(Consensual Case)  
(Uniform Rule § 202.5-b)**

**You have received this Notice because:**

1) The Plaintiff/Petitioner, whose name is listed above, has filed this case using the New York State Courts E-filing system ("NYSCEF"), and

2) You are a Defendant/Respondent (a party) in this case.

● **If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

● **If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

**If you choose to participate in e-filing, you must have access to a computer and a scanner or other device to convert documents into electronic format, a connection to the internet, and an e-mail address to receive service of documents.**

**The benefits of participating in e-filing include:**

- serving and filing your documents electronically
- free access to view and print your e-filed documents
- limiting your number of trips to the courthouse
- paying any court fees on-line (credit card needed)

**To register for e-filing or for more information about how e-filing works:**

- visit: <http://www.nycourts.gov/efile-unrepresented> or
- contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

### Information for Attorneys

An attorney representing a party who is served with this notice must either consent or decline consent to electronic filing and service through NYSCEF for this case.

Attorneys registered with NYSCEF may record their consent electronically in the manner provided at the NYSCEF site. Attorneys not registered with NYSCEF but intending to participate in e-filing must first create a NYSCEF account and obtain a user ID and password prior to recording their consent by going to [www.nycourts.gov/efile](http://www.nycourts.gov/efile)

Attorneys declining to consent must file with the court and serve on all parties of record a declination of consent.

For additional information about electronic filing and to create a NYSCEF account, visit the NYSCEF website at [www.nycourts.gov/efile](http://www.nycourts.gov/efile) or contact the NYSCEF Resource Center (phone: 646-386-3033; e-mail: [nyscef@nycourts.gov](mailto:nyscef@nycourts.gov)).

Dated: 07/21/2023

Denis J. Bastible, Esq.

Name

CELLINO LAW, LLP

Firm Name

800 Delaware Avenue

Address

Buffalo, New York 14209

(800) 555-5555

Phone

[denis.bastible@cellinolaw.com](mailto:denis.bastible@cellinolaw.com)

E-Mail

To: CITY OF LOCKPORT

1 Locks Plaza

Lockport, New York 14094

6/6/18

**WOLFGANG  
& WEINMANN**  
Attorneys and Counselors-at-Law  
**RECEIVED**

**MICHAEL G. WOLFGANG (1929-2016)**  
**PETER ALLEN WEINMANN**  
**TREVOR P. DUFFY**  
**MARCUS R. CATLIN**  
**SAMUEL L. NEWMAN**  
**RYAN K. PARISI**

**69 DELAWARE AVENUE ~ SUITE 707**  
**BUFFALO, NEW YORK 14202**  
**(716) 855-0600**

**FAX: (716) 855-1016**  
**INFO@WOLFGANGANDWEINMANN.COM**  
**WOLFGANGANDWEINMANN.COM**

**CITY CLERK OFFICE**

July 31, 2023

**SENT VIA CERTIFIED MAIL**

City of Lockport  
One Locks Plaza  
Lockport, New York 14094  
Attention: Clerk - City of Lockport

Re:

Joel M Grundy

City of Lockport

Dear Sir or Madam:

Enclosed please find 1 copy of the Petition for Small Claims Assessment Review which was filed in the County Clerk's Office. This is being served upon you in accordance with applicable provisions of the Real Property Tax Law.

Thank you for your attention.

Very truly yours,

  
\_\_\_\_\_  
Marcus R. Catlin

:MRC  
Enc.

RPTL 730-A

UCS 900A (Rev.09/2016)

**PETITION  
SMALL CLAIMS ASSESSMENT REVIEW  
IN COUNTIES OUTSIDE NEW YORK CITY  
(one petition per parcel)**

PART I GENERAL INFORMATION	
SUPREME COURT, COUNTY OF <u>Niagara</u>	
1.	Filing # _____ Calendar # _____
2.	Assessing Unit <u>City of Lockport</u>
3.	Date of final completion and filing of assessment roll <u>7/1/2023</u>
(a)	Total <u>\$138,000 (\$138,000 FMV)</u>
(b)	Exempt amount _____
(c)	Taxable assessed value (3a-3b) <u>\$138,000 (\$138,000 FMV)</u>
4.	Date of filing (or mailing) petition (mm/dd/yyyy) <u>07/24/2023</u>
5.	Name of owner or owners of property: <u>Joel M Grundy</u> Post Office Address: <u>58 Summit Street, Lockport, New York 14094</u> Telephone #: <u>(716) 855 - 0600</u>
6.	If applicable, name and address of representative of owner, if representative is filing application: (Owner must complete Designation of Representative section.) Telephone#: <u>(716) 855 - 0600</u> <u>WOLFGANG &amp; WEINMANN</u> <u>69 DELAWARE AVENUE - SUITE 707</u> <u>BUFFALO, NEW YORK 14202</u>
7.	Description of property as it appears on the assessment roll. Section / Block / Lot: <u>123.05-4-33</u>
8.	Location of Property (street, Road highway number, and city, town or village) <u>58 Summit Street</u> <u>City of Lockport</u>



**PART II**  
**GROUND FOR PETITION**

**ASSESSMENT REQUESTED****A. Assessment requested on the complaint form filed with the Board of Assessment Review**

1.	Total assessment	\$100,000
2.	Exempt amount, if any	_____
3.	Taxable assessment	\$100,000

**MAXIMUM REDUCTION****B. Calculation of equalized value and maximum reduction in assessment**

1. ☒ Property is NOT in a special assessing unit.

ASSESSED VALUE	+	EQUALIZATION RATE	=	EQUALIZED VALUE
\$138,000		100.		\$138,000

2. ☐ Property IS in a special assessing unit.

ASSESSED VALUE	-	CLASS ONE RATIO	=	EQUALIZED VALUE
_____		_____		_____

3. ☐ If the EQUALIZED VALUE exceeds \$450,000, enter the ASSESSED VALUE here: \$ \_\_\_\_\_  
 Multiply the ASSESSED VALUE by: x.25  
 Enter the result here: \$ \_\_\_\_\_  
 The result is the maximum total assessment request reduction allowable.

**C. ☐ UNEQUAL ASSESSMENT**

1. The total assessment is unequal because the property is assessed at a higher percentage of full (market) value than (check one).

☐ (a) the average of all other property on the assessment roll, or

☐ (b) the average of residential property on the assessment roll.

2. Full (market) value of property: \$ \_\_\_\_\_

Based on one or more of the following, petitioner believes this property should be assessed at \_\_\_\_\_ % of full (market) value:

1. ☐ The latest State equalization rate for the assessing unit in which the property is located (enter latest equalization rate: \_\_\_\_\_ %).
2. ☐ The latest residential assessment ratio for the assessing unit in which the property is located (enter residential assessment ratio: \_\_\_\_\_ %).
3. ☐ A sample of market values of recent sales prices and assessments of comparable residential properties on which petitioner relies for objection (list parcels on a separate sheet and attach).
4. ☐ Statements of the assessor or other local official that property has been placed on the roll at \_\_\_\_\_ %.

Petitioner believes the total assessment should be reduced to \$ \_\_\_\_\_. This amount may not be less than the total assessment amount indicated in Section A (1), or Section B (3), whichever is greater.

A. ☒ EXCESSIVE ASSESSMENT:

1. ☒ The total assessed value exceeds the full (market) value of the property.  
Total assessed value of property: \$138,000 (\$138,000 fmv)  
Complainant believes the total assessment should be reduced to a full value of \$100,000 (\$100,000 fmv)  
Attach list of parcels upon which complainant relies for objection, if applicable.  
This amount may not be less than the amount indicated in Section A (1), or Section B (3).

2. ☐ The taxable assessed value is excessive because of the denial of all or a portion of a partial exemption. Specify exemption \_\_\_\_\_ (e.g., aged, clergy, veterans, etc).

Amount of exemption claimed: \$ \_\_\_\_\_. Amount granted, if any: \$ \_\_\_\_\_. This amount may not be greater than the amount indicated in A (2).

If application for exemption was filed, attach a copy of application to this petition.

## B. INFORMATION TO SUPPORT THE FULL (market) VALUE CLAIMED (Check One)

1. ☐ Purchase price of property \$ \_\_\_\_\_.  
Date of purchase: (mm/dd/yyyy) \_\_\_\_\_.  
Relationship, if any, between seller and purchaser \_\_\_\_\_.
2. ☐ If property has been recently offered for sale:  
When and for how long: \_\_\_\_\_.  
How offered: \_\_\_\_\_.  
Asking price: \$ \_\_\_\_\_.
1. ☐ If property has been recently appraised:  
When: (mm/dd/yyyy) \_\_\_\_\_ By Whom: \_\_\_\_\_.  
Purpose of appraisal: \_\_\_\_\_.  
Appraised value: \$ \_\_\_\_\_.
1. ☐ If buildings have been recently remodeled, constructed, or additional improvements made, state:  
Year remodeled, constructed, or additions made: \_\_\_\_\_.  
Date commenced: (mm/dd/yyyy) \_\_\_\_\_ Date completed: (mm/dd/yyyy) \_\_\_\_\_.  
Cost: \$ \_\_\_\_\_.
2. ☐ Amount for which your property is insured: \$ \_\_\_\_\_.  
Name of insurance company and policy number: \_\_\_\_\_.
3. ☐ Purchase price of comparable property(ies) recently sold: \$ \_\_\_\_\_.

PART III  
LISTING OF TAXING DISTRICTS

## Names of Taxing Districts

1. COUNTY: Niagara
2. TOWN: City of Lockport
3. VILLAGE: \_\_\_\_\_
4. SCHOOL DISTRICT: Lockport City SD

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PART IV  
DESIGNATION OF REPRESENTATIVE TO FILE PETITION

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I, \_\_\_\_\_, as petitioner (or officer thereof) hereby designate  
\_\_\_\_\_ to act as my representative in any and all proceedings  
before the Small Claims Assessment Review of the Supreme Court in \_\_\_\_\_ County for  
purposes of reviewing the assessment of my real property as it appears on the \_\_\_\_\_ year assessment roll of  
\_\_\_\_\_ (assessing unit)

**See Attached Designation**

Signature of Owner

Date

---

PART IV  
ELIGIBILITY AND CERTIFICATION

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I certify that:

- (a) The owner has previously filed a complaint required for administrative review of assessments.
- (b) The property is improved by a one, two or three family, owner-occupied residential structure used exclusively for residential purposes, and is not a condominium; except a condominium designated as Class 1 in Nassau County or as "homestead" Class in an approved assessing unit.
- (c) The requested assessment is not lower than the assessment requested on the complaint filed with the assessor or the Board of Assessment Review.
- (d) If the equalized value of the property exceeds \$450,000, the requested assessment reduction does not exceed 25 percent of the assessed value.
- (e) I have mailed, by certified mail, return receipt requested, or, delivered in person, within ten days after the day of filing this petition with the County Clerk, one (1) copy of this petition to the clerk of the assessing unit, or if there be no such clerk, then to the officer who performs the customary duties of that official.
- (f) I have mailed by regular mail within 10 (ten) days after the filing of the Petition with the County Clerk one (1) copy of the Petition to:
  - (a) The clerk of the school district(s)\* within which the real property is located, or if there be no clerk or the name and address cannot be obtained, then to a trustee,
  - (b) The treasurer of the county in which the property is located, and
  - (c) The assessor, or, the chairman of the board of assessors

I certify that all statements made on this application are true and correct to the 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.


  
Signature of owner or representative

Check here if evening hearing is desired. ☐


DocuSign Envelope ID: C13E9514-4AA2-40C8-B8AC-3C05884CDDCA9

**Designation**

I, JOEL M. GRUNDY, as property owner and/or legally responsible taxpayer, and/or as Agent for the property owner and/or legally responsible taxpayer, the Petitioner herein, hereby designate WOLFGANG & WEINMANN to act as representative in any and all proceedings before the Board of Assessment Review of the City of Lockport, County of Niagara and State of New York Supreme Court and/or its Small Claims Assessment Review part, if necessary, for the purpose of reviewing the assessment of real property as it appears on the assessment roll of the City of Lockport.

DocuSigned by:  
  
Joel M. Grundy

CLP 23010

  
Digitally signed  
by  
Marcus R  
Catlin  
Date:  
2023.05.15 13:  
29:37:04'00'  
Attorney Acknowledgement

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NIAGARA**

-----X

Joel M Grundy

Plaintiff/Petitioner,

- against -

Index No. ESC2023-00007

City of Lockport

Defendant/Respondent.

-----X

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

**You have received this Notice because:**

- 1) The Plaintiff/Petitioner, whose name is listed above, has filed this case using the New York State Courts E-filing system ("NYSCEF"), and
- 2) You are a Defendant/Respondent (a party) in this case.

**! If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see "Information for Attorneys" pg. 2).

**! If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

**If you choose to participate in e-filing, you must have access to a computer and a scanner or other device to convert documents into electronic format, a connection to the internet, and an e-mail address to receive service of documents.**

The **benefits of participating in e-filing** include:

- ! serving and filing your documents electronically**
- ! free access to view and print your e-filed documents**
- ! limiting your number of trips to the courthouse**
- ! paying any court fees on-line (credit card needed)**

**To register for e-filing or for more information about how e-filing works:**

- ! visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or**
- ! contact the Clerk's Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)**

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

**Information for Attorneys  
(E-filing is Mandatory for Attorneys)**

An attorney representing a party who is served with this notice must either:

1) immediately record his or her representation within the e-filed matter on the NYSCEF site [www.nycourts.gov/efile](http://www.nycourts.gov/efile) ; or

2) file the Notice of Opt-Out form with the clerk of the court where this action is pending and serve on all parties. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the knowledge to operate such equipment. [Section 202.5-bb(e)]

For additional information about electronic filing and to create a NYSCEF account, visit the NYSCEF website at [www.nycourts.gov/efile](http://www.nycourts.gov/efile) or contact the NYSCEF Resource Center (phone: 646-386-3033; e-mail: [efile@nycourts.gov](mailto:efile@nycourts.gov)).

Dated: July 2023

Peter Allen Weinmann	(Name)	69 Delaware Avenue – Suite 707	
Wolfgang & Weinmann	(Firm Name)	Buffalo, New York 14202	(Address)
		(716) 855-0600	(Phone)
		wolfgang.weinmann@gmail.com	(E-Mail)

To: City of Lockport  
One Locks Plaza  
Lockport, New York 14094

6/6/18