

## **RULES OF PRACTICE AND PROCEDURE OF THE NEW YORK CITY TAX APPEALS TRIBUNAL**

**§1-18 Judicial review.** A decision of the tribunal commissioners which is not subject to any further administrative review shall irrevocably decide all the issues raised in the proceeding, unless, within four months after the issuance of such decision by the tribunal commissioners and the giving of notice of such decision to the parties, the petitioner applies for judicial review in the manner provided by article 78 of the CPLR. However, an order by the tribunal commissioners that does not finally decide all matters and issues contained in the petition shall not, for purposes of review under article 78 of the CPLR, be deemed final and conclusive until the tribunal commissioners shall have rendered a decision on the remaining matters and issues.