



**REQUEST FOR REVIEW OF PROPERTY VALUE
FOR TAX CLASS 4 PROPERTIES**

NYC Department of Finance, Property Division, Attn: Assessment Review, 66 John Street, 12th Floor, New York, NY 10038

We recommend that you submit this form online at www.nyc.gov/assessments. Click on “Challenge your Assessment.” Online forms are processed quickly, and you will receive a confirmation receipt for your records. If you do not have access to a computer, please follow the instructions below.

Instructions: This Request for Review of Property Value is for all commercial and industrial properties, such as office, retail, factory buildings and all other properties not included in tax classes 1, 2 or 3. Please fill out this form clearly and completely. All fields marked with an asterisk* are required. **The deadline for filing this form is April 1, 2026.**

SECTION I - GENERAL INFORMATION

I am the: OWNER REPRESENTATIVE

PROPERTY INFORMATION

BOROUGH*	BLOCK*	LOT*	EASEMENT	BUILDING CLASS	TAX CLASS
STREET NUMBER*	STREET NAME*			APARTMENT NUMBER	

OWNER INFORMATION

FIRST NAME	MI:	LAST NAME	COMPANY NAME
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CONTACT INFORMATION

FIRST NAME*	MI:	LAST NAME*	COMPANY NAME
STREET NUMBER*	STREET NAME*		APARTMENT NUMBER
CITY*	STATE*	ZIP CODE*	
TELEPHONE NUMBER*	EMAIL ADDRESS*		

SECTION II - REVIEW OF PROPERTY MARKET VALUE/ASSESSED VALUE OTHER AGENCIES APPLICATIONS

This section aims to understand any previous efforts you've made to challenge the assessed value of your property. Please answer the following questions:

- Have you commenced any application with the NYC Tax Commission or any other City agency for the current tax year or prior two tax years concerning the property's assessed value? (Yes/No).
 - If **No**, proceed to next question.
 - If **Yes**, please provide:
 - Tax years of the applications _____ , _____
 - Which agency _____
 - Status of the applications, including if a settlement offer was accepted _____

- Have you commenced any litigation, judicial proceeding or other action for the current tax year or prior two tax years concerning the property's assessed value? (Yes/No).
 - If **No**, you have completed this section and do not need to take further action.
 - If **Yes**, please provide:
 - Tax years of the filings _____ , _____
 - Index numbers of the filings _____
 - Status of the proceedings, including if a settlement offer was accepted or a court has rendered a decision _____

SECTION III - GENERAL PROPERTY INFORMATION

PROPERTY USES		
Number of buildings on lot* _____	Number of Residential Units* _____	Number of Commercial Units* _____
Is part of the property rented?* <input type="checkbox"/> YES <input type="checkbox"/> NO	What part is occupied by the taxpayer's family or business?* <input type="checkbox"/> ALL <input type="checkbox"/> PART <input type="checkbox"/> NONE	

SECTION IV - PROPERTY VALUATION YOU BELIEVE IS INCORRECT

Check the applicable statements and attach additional documents or calculations as necessary to explain your request.

1. The property is misclassified. The correct class is: 1 2 3 4
(Provide a copy of the building's Certificate of Occupancy, if available.)
2. Valuation errors (check all that apply)
 - a. The Department of Finance incorrectly estimated gross income. The correct gross income is: _____
 - b. The Department of Finance incorrectly estimated gross expense. The correct gross expense is: _____
 - c. The Department of Finance incorrectly estimated gross square footage. The correct square footage is: _____
Please provide a copy of a certified architect's letter to support claimed square footage.

Comments: _____

CERTIFICATION

I hereby certify that I am the owner or other person responsible for the payment of taxes, or the person authorized by the owner to make this statement. I certify that all information contained in this statement is true and correct to the best of my knowledge and belief. I understand that the willful making of any false statement of material fact herein will subject me to the provisions of the law relevant to the making and filing of false instruments and will render this statement null and void.

SIGNATURE	PRINT NAME	DATE
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Request for Review Overview

The Request for Review form enables New York City property owners to provide supporting information to review their property’s estimated market value or building classification found on the Annual Notice of Property Value.

The Department of Finance may increase, decrease or make no change to your property’s market value or classification; there are no appeals to the Department of Finance on Request for Review decisions.

Department of Finance Request for Review Deadlines

You must file your Request for Review by the applicable deadline below.

Tax Class 4..... April 1, 2026

Which Tax Class is your Property?

- Tax Class 1 property includes residential property of up to three units (Primarily 1, 2, and 3 family homes), vacant land zoned for residential use and condominiums of not more than three stories.
- Tax Class 2 property includes apartment building, condominium, and cooperative.
- Tax Class 4 property includes office, warehouse, other commercial, and industrial property, such as factory buildings.

Appeal to the Tax Commission

If you believe your assessed value, exemptions or tax classes are incorrect, you are encouraged to file an application for correction with the Tax Commission. Tax Commission forms may be obtained by calling 311, from the City’s website, or at the Finance Borough Business Centers. An application to the Tax Commission preserves your right to judicial review.

Filing with the Department of Finance does not replace the need to file a tax appeal with the Tax Commission nor does it affect the deadline for filing.

Appeal to the Tax Commission Deadlines

The deadline to file with the Tax Commission is:

Tax Class 1..... March 16, 2026

Tax Class 2 March 2, 2026

Tax Class 4 March 2, 2026