#### 2018 Statistical Profile

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### NEW YORK CITY TAX COMMISSION 2018 ANNUAL REPORT 2018 ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS

		_	URRENT FERS RE		CURRENT YEAR OFFERS ACCEPTED							
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS		LECTIVE AMOUNT F ASSESSMENTS	APPLICATIONS	TAX LOTS	AM	COLLECTIVE MOUNT OF OFFER	APPLICATIONS	TAX LOTS		COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	1,692	3,457	\$	192,555,366	148	153	\$	2,101,979	132	137	\$	1,602,672
TAX CLASS 2	27,887	176,433	\$	103,516,738,485	4,773	50,113	\$	2,640,958,144	4,230	42,564	\$	2,377,468,883
TAX CLASS 3	103	103	\$	3,396,639,940	5	5	\$	9,638,449	5	5	\$	9,638,449
TAX CLASS 4	26,022	40,793	\$	133,027,161,193	5,929	10,199	\$	4,281,440,897	5,166	8,265	\$	3,938,986,226
TOTAL	55,704	220,786	\$	240,133,094,984	10,855	60,470	\$	6,934,139,469	9,533	50,971	\$	6,327,696,230

#### **NEW YORK CITY TAX COMMISSION 2018 ANNUAL REPORT**

### REMEDIAL ACTIONS BY TAX COMMISSION ON APPLICATIONS IN 2018 FOR 2017 ASSESSMENTS

	OFFERS TO REDU 2017 ASSESSMEN	_	ACCEPTED OFFERS TO REDUCE 2017 ASSESSMENTS						
APPLICATIONS	COLLECTIVE AMOUNT OF ASSESSMENTS AT ISSUE	COLLECTIVE AMOUNT OF ASSESSMENT REDUCTION OFFERS	APPLICATIONS	COLLECTIVE AMOUNT OF ASSESSMENTS NO LONGER AT ISSUE	COLLECTIVE AMOUNT OF ACCEPTED ASSESSMENT REDUCTION OFFERS				
2,529	\$ 20,432,132,960	\$ 1,666,126,473	2,253	\$ 18,651,406,901	\$ 1,519,475,026				

# NEW YORK CITY TAX COMMISSION 2018 ANNUAL REPORT 2018 PRO SE ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS

	APP	PEALS			URRENT FERS RE		CURRENT YEAR OFFERS ACCEPTED				
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	COL	LLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS		COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	641	639	\$ 36,949,902	97	97	\$	982,772	86	86	\$	559,537
TAX CLASS 2	243	322	\$ 110,817,405	68	122	\$	5,340,669	59	113	\$	5,049,621
TAX CLASS 4	409	423	\$ 2,011,726,338	124	134	\$	87,990,850	113	122	\$	84,801,198
TOTAL	1,293	1,384	\$ 2,159,493,645	289	353	\$	94,314,291	258	321	\$	90,410,356

#### **NEW YORK CITY TAX COMMISSION 2018 ANNUAL REPORT**

#### 2018 ASSESSMENT APPEALS AND OUTCOMES - BY PROPERTY TYPE

APPEALS					_	URRENT ERS REC		CURRENT YEAR OFFERS ACCEPTED				
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	CC	DLLECTIVE AMOUNT DF ASSESSMENTS	APPLICATIONS	TAX LOTS	ΑN	COLLECTIVE MOUNT OF OFFER	APPLICATIONS	TAX LOTS		COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	1,692	3,457	\$	192,555,366	148	153	\$	2,101,979	132	137	\$	1,602,672
CONDOMINIUMS	67	1,837	\$	37,726,106	3	8	\$	52,792	3	8	\$	52,792
1,2 & 3 FAMILY	1,263	1,261	\$	121,963,123	134	134	\$	1,699,497	119	119	\$	1,215,250
VACANT LAND	162	162	\$	7,879,077	3	3	\$	4,216	3	3	\$	4,216
OTHER	200	197	\$	24,987,060	8	8	\$	345,474	7	7	\$	330,414
TAX CLASS 2	27,887	176,433	\$	103,516,738,485	4,773	50,113	\$	2,640,958,144	4,230	42,564	\$	2,377,468,883
CONDOMINIUMS	2,764	151,362	\$	27,443,900,889	761	46,101	\$	917,068,432	650	38,984	\$	815,874,161
2-10 FAMILY	4,767	4,757	\$	2,095,362,884	415	415	\$	22,217,684	366	366	\$	19,403,238
COOPERATIVES	4,128	4,123	\$	27,704,289,950	1,014	1,014	\$	638,621,833	889	889	\$	574,286,268
RENTAL APTS	16,228	16,191	\$	46,273,184,762	2,583	2,583	\$	1,063,050,195	2,325	2,325	\$	967,905,216
TAX CLASS 3	103	103	\$	3,396,639,940	5	5	\$	9,638,449	5	5	\$	9,638,449
UTILITY PROPERTY	103	103	\$	3,396,639,940	5	5	\$	9,638,449	5	5		9,638,449
TAX CLASS 4	26,022	40,793	\$	133,027,161,193	5,929	10,199	\$	4,281,440,897	5,166	8,265	\$	3,938,986,226
CONDOMINIUMS	2,801	17,791	\$	23,900,023,710	777	5,047	\$	1,011,869,410	644	3,743	\$	914,110,759
OFFICES/LOFTS	3,968	3,940	\$	68,445,907,322	1,010	1,010	\$	1,809,082,590	883	883	\$	1,698,627,060
STORES	8,597	8,475	\$	15,093,855,918	2,190	2,190	\$	643,473,427	1,920	1,920	\$	571,340,092
INDUSTRIAL	3,836	3,830	\$	4,638,502,086	897	897	\$	111,382,419	796	796	\$	100,004,049
HOTELS	784	773	\$	10,548,836,034	164	164	\$	308,518,712	136	136	\$	273,819,462
VACANT LAND	1,115	1,102	\$	901,200,933	78	78	\$	13,146,502	72	72	\$	12,681,352
UTILITY PROPERTY	172	172	\$	3,215,039,249	44	44	\$	191,661,403	44	44	\$	191,661,403
OTHER	4,749	4,710	\$	6,283,795,941	769	769	\$	192,306,434	671	671	\$	176,742,049
TOTAL	55,704	220,786	\$	240,133,094,984	10,855	60,470	\$	6,934,139,469	9,533	50,971	\$	6,327,696,230

# NEW YORK CITY TAX COMMISSION 2018 ANNUAL REPORT 2018 ASSESSMENT APPEALS AND OUTCOMES – BY REDUCTION % RANGE

CURREN	T YEAR OFFE	CURRENT YEAR OFFERS ACCEPTED						
RANGE OF OFFER %	APPLICATIONS	TAX LOTS	СО	LLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	CC	OLLECTIVE AMOUNT OF REDUCTION
UNDER 10%	5,893	39,598	\$	3,119,794,318	5,006	32,062	\$	2,727,937,756
10% - UNDER 20%	3,441	16,482	\$	2,421,777,740	3,107	14,921	\$	2,272,436,364
20% - UNDER 30%	1,007	3,095	\$	720,954,055	939	2,802	\$	688,064,443
30% - Above	514	1,295	\$	671,613,356	481	1,186	\$	639,257,667
TOTAL	10,855	60,470	\$	6,934,139,469	9,533	50,971	\$	6,327,696,230

## NEW YORK CITY TAX COMMISSION 2018 ANNUAL REPORT 2018 ASSESSMENT APPEALS AND OUTCOMES - BY BOROUGH

	APF	PEALS			URRENT FERS RE		CURRENT YEAR OFFERS ACCEPTED				
BOROUGH	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	AN	COLLECTIVE MOUNT OF OFFER	APPLICATIONS	TAX LOTS		COLLECTIVE AMOUNT OF REDUCTION
BRONX	6,842	20,373	\$ 9,214,572,048	903	1,007	\$	242,783,624	792	879	\$	216,530,988
BROOKLYN	14,022	38,162	\$ 21,682,665,113	2,400	7,232	\$	686,747,864	2,107	6,031	\$	629,251,926
MANHATTAN	22,025	127,296	\$ 184,741,973,476	4,972	45,773	\$	5,348,271,967	4,324	38,196	\$	4,889,919,406
QUEENS	11,227	31,156	\$ 22,364,579,212	2,320	6,046	\$	613,080,680	2,076	5,479	\$	555,250,014
STATEN ISLAND	1,588	3,799	\$ 2,129,305,135	260	412	\$	43,255,334	234	386	\$	36,743,896
TOTAL	55,704	220,786	\$ 240,133,094,984	10,855	60,470	\$	6,934,139,469	9,533	50,971	\$	6,327,696,230

#### **NEW YORK CITY TAX COMMISSION 2018 ANNUAL REPORT**

#### PROCEDURAL DELINEATION OF 2018 ASSESSMENT APPEALS

	APPLICATIONS	TAX LOTS
NOT ELIGIBLE FOR REVIEW	6,063	14,609
LATE FILING	18	17
INCOMPLETE FILING	687	3,721
REQUIRED DEPT. OF FINANCE INCOME AND EXPENSE STATEMENT ("RPIE") NOT FILED, LATE OR IMPROPER	538	561
REQUIRED TAX COMMISSION INCOME AND EXPENSE FORM ("TCIE") NOT FILED, LATE OR IMPROPER	4,100	9,746
UNEXCUSED NON-APPEARANCE BY APPLICANT OR REPRESENTATIVE AT SCHEDULED HEARING	96	265
WITHDRAWN BY APPLICANT	373	39
OTHER	251	260
ELIGIBLE FOR REVIEW	49,641	206,177
IN PERSON HEARINGS CONDUCTED	28,981	167,240
HEARINGS CONDUCTED BY TELEPHONE	12	12
REQUIRED FACTUAL SUBSTANTIATION NOT SUBMITTED	553	1,234
SUBSTANTIVE HEARING DECLINED AFTER APPLICATION FILED	19,394	36,887
REQUESTED REVIEW ON PAPERS	701	804
TOTAL	55,704	220,786