

'Hired Gun' Fighting Tax Challenges

By Cheryl Clark

Paul Henry hasn't made too many friends in the assessors offices of Suffolk County.

That's not surprising, since Mr. Henry's Tax Reduction Services of Greenport is in business to lower property tax assessments set by the towns. But he's made himself so unpopular in Riverhead that Board of Assessors chairman Leroy Barnes has brought in a "hired gun" to blast him away, in the words of one Town Board member.

The board voted, 4 to 1, Monday to hire Peter Johnson, a senior town attorney in Smithtown, to represent the town Tuesday and Wednesday on 60 or so Small Claims Court cases brought against the town over tax assessment. Up until this year, small claims have been handled by the staff of the Riverhead assessors office with the help of tax attorney Frank Yakaboski, who also argues tax certiorari cases in Supreme Court and is paid \$150 an hour. Mr. Johnson will be paid \$100 an hour.

"The way I see it, Leroy has it in for the guy who encourages people to file grievances, so he wants to bring in this hired gun to put a lid on Paul Henry," said Councilwoman Harriet Gilliam, who voted against Mr. Johnson's appointment.

'Sworn Enemy'

Mr. Barnes admits that he resents Mr. Henry because he has created "havoc" in his office and offices all over Long Island but also because he files grievances for anybody, no matter how weak the case, the assessor claimed.

"He is a sworn enemy to me in the profession of assessing," Mr. Barnes said. "He's an ambulance chaser."

Mr. Barnes claims that Mr. Henry files petitions without supporting information, refuses to be heard by the Board of Review and goes straight to



AT ODDS—Paul Henry (left), at work on tax maps, is the focus of complaints by assessor Leroy Barnes (right).

Small Claims Court, which is supposed to hear appeals of Board of Review decisions. Mr. Henry tries to "force settlement by clogging up" the Small Claims Courts, Mr. Barnes said.

Mr. Henry even sent Mr. Barnes a letter to tell him that the town assessor's own house was over-assessed, he said.

The tax roll in any town is created through a full-value assessment, an appraisal of all of the parcels in a town for taxing purposes. When the roll is brand-new, the assessed value should be equal to the market value of the property, what it would fetch if sold. The combi-

nation of all the assessed values of taxable properties in the town constitute the tax base.

But over time the tax rolls become stale due to fluctuations in market values and improvements or degradation of properties. To complicate things, the state devises a formula called an equalization rate to try to bring the old assessed values in line with current market conditions each year. Unfortunately the data used by the state to set the rates are usually several years behind the times.

'Misguided'

Riverhead's last full value assessment

was 12 years ago. The town has considered starting fresh with a full-value assessment, but that would be costly both politically and financially. The assessors office is charged with making adjustments to individual assessments between full-value assessments.

Mr. Henry said Riverhead's tax roll is "not as bad" as some Suffolk County towns, despite its age. But Mr. Barnes' personal reaction to his grievance work is sometimes inappropriate, Mr. Henry claimed.

"Leroy is a very experienced, knowl-

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edgeable assessor," Mr. Henry said. "He's just a little misguided in his reaction to grievances. I have a lot of people who I speak to in Riverhead — builders, policeman and such — who are afraid to file grievances because they are petrified of the reaction. Leroy doesn't understand that the grievance procedure is not the enemy. As a matter of fact, it's cleaning up the problem."

Mr. Barnes said he doesn't object to the average taxpayer coming in to argue for a reduction. His objection to Mr. Henry "and guys like him who are popping up everywhere" is that they flood the assessors with challenges, then use homeowners with weaker cases as "pawns" to win larger ones, he claimed.

The tax base is determined more by development and growth than an assessor's doings, but assessors tend to get blamed nonetheless when the tax base

falls. Mr. Barnes, who is an elected official, admits he is defensive about such things.

Mr. Henry believes that's why Mr. Barnes is so set on stopping his business.

"Leroy's problem is not that I'm filing grievances," Mr. Henry said. "It's that I write letters to people telling them they're overassessed, and he takes that very personally."

If Mr. Barnes wanted him to stop filing grievances, Mr. Henry suggests that the assessor voluntarily reduce assessments on parcels that deserve it.

But the assessor said market value data from a year-long period can be interpreted in so many ways that who wins or loses often depends on the pre-disposition of the grievance hearing officer.

"Wonderful idea," Mr. Barnes scoffed. "I'll drop everybody's assessment 10 percent this year. I could be a big hero in this town. I'd win a lot of votes. And guess what? Everybody's taxes are going to be exactly the same."