



2026 Informal Assessment Review Application

03/26

Cattaraugus County Department of Real Property

Complete only the information relevant to your property

Owner Name:	Tax Map Number:
Phone Number:	Property Location:
Email:	

1. Has the property recently been offered for sale? Yes No

If yes:

How long was it listed?
Who was the listing agent?
What was the listing price?

2. Has the property been appraised (excluding bank appraisals) within the past three years? Yes No

If yes:

What company did the appraisal?
What was the appraised value?

Please provide a copy of the appraisal.

3. Describe any recent remodeling, construction, and/or demolition.

4. List any discrepancies between your actual inventory and what is on file at the Assessor's Office (this information is available online at <https://maps.cattco.org/imate>).

5. Fair market value is what you should be able to sell your property for on the open market. Explain why the 2026 Preliminary Assessment does not reflect a fair market value for your property.

6. Attach any additional information regarding your property's fair market value that will help in reviewing your property's 2026 Preliminary Assessment. Please provide interior photos if disputing condition of structure(s).

7. **Property Owner's estimate of fair market value**
(ACTUAL DOLLAR AMOUNT REQUIRED)

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statements of material fact herein will subject me to the provisions of Penal Law relevant to the making and filing of false instruments.

Signature: _____ **Date:** _____

All information provided to the Cattaraugus County Assessor's Office will be reviewed by assessing staff. In the beginning of May you will receive an official 2026 Assessment Change Notice. If you disagree with the assessed value stated in the Assessment Change Notice, you can file a formal grievance with your town's Board of Assessment Review. Please visit www.cattco.org/real-property-and-gis/grievance to see information about your town's Board of Assessment Review.

Cattaraugus County Assessor's
Office 207 Rock City Street, Suite
101 Little Valley, NY 14755

Email: Assessor@cattco.org
Office: 716-938-2343
Fax: 716-938-2758

<https://www.cattco.org/real-property-and-gis/assessment>

- Filing the informal application is an opportunity to review your 2026 preliminary assessed value before the final assessment roll is filed, July 1, 2026.
- **Submit this application by April 1st**, along with additional information, including photos, where possible, supporting your claim that the value should be changed. Photos are extremely helpful if disputing value based on condition.
- Comparable Sales - Sold through a Realtor on the open market is the preferred, and best, sale condition.
- If you file an informal application, **you will be notified, by mail, after May 1st of the determination.**
- If you disagree with the determination you can attend **Grievance day, Tuesday, May 26th at the East Otto town hall from 4-8pm.** You must fill out a RP-524 form for the grievance board (BAR), which is made up of members of your local community. All information given to us at informal review will be shared with the BAR.

Assessor's Office Use:

2025 AV	
2025 FMV	
2026 AV/FMV	

2026 Preliminary AV reduced: Yes _____
 _____ No Reduction of Preliminary AV

New AV: _____
 Letter Sent _____

Date _____ Initials _____