TOWN OF MOUNT MORRIS BOARD OF ASSESSMENT REVIEW MEETING

May 16th, 2026, at 5:00pm | 103 Main Street, Mount Morris NY

Present: Chairperson Kitt Ceronie; Board members Glenda Weaver, Sam Cipriano, and Timothy Finnigan; Town Assessor Brian Knapp; Deputy Town Clerk Kaylee Leone; and community members Telana Nieves, Damon Wilkins, Jon LaDelfa, Matt O'Dell, David Walters, Donna Palermo Guido, Tayloe Call, Mary Call, Steve Chauncey, Laurie Lischer, Doug Welch, Brian Semmel, Laurie Semmel, Stephanie Knapp, and others.

CALL TO ORDER

The Town of Mount Morris Board of Assessment Review convened on Tuesday, May 26th, 2026, at the Mount Morris Town Hall for Grievance Day proceedings. The meeting was called to order at approximately 4:57pm by Chairperson Kitt Ceronie.

PROCEDURAL REMARKS – CHAIRPERSON KITT CERONIE

Chairperson Ceronie explained the Board of Assessment Review process to those assembled. He stated that property owners would be given the opportunity to present testimony, supporting documentation, comparable property information, photographs, and any other evidence they believed relevant to their complaints. He further explained that after all applicants had been heard, the Board would enter deliberations to review the submitted evidence and make independent determinations regarding the challenged assessments. During the hearing process, Board members clarified that the Assessor could answer technical questions regarding valuation methodology and comparable sales, but final determinations rested solely with the Board of Assessment Review.

TELANA NIEVES – 3091 MOYER ROAD

The first applicant called according to the sign-in sheet was Telana Nieves regarding her property located at 3091 Moyer Road. Ms. Nieves provided the Board with extensive documentation, including binders, spreadsheets, photographs, prior assessment records, comparable sales information, correspondence, and FOIL-obtained records. Ms. Nieves stated that she believed her property had been unfairly assessed for several years and specifically alleged that comparable properties used by the Assessor in 2018, 2022, and 2026 were inappropriate. She further stated that she believed she had been targeted because of her race and informed the Board that she had filed complaints with the Town Board, the District Attorney's Office, and other state agencies.

Ms. Nieves walked the Board through spreadsheets comparing her property to neighboring homes with differing square footage, acreage, numbers of bedrooms and bathrooms, and other characteristics. She specifically referenced nearby properties that she believed were assessed more favorably despite having larger homes, additional acreage, or greater amenities. She stated that her assessment had increased from approximately $175,000 to approximately $232,000 and argued that the assessment was not justified by the condition of her property. Ms. Nieves further stated that she did not believe the Assessor had physically inspected her property and provided photographs she claimed demonstrated that the property was not in prime condition.

During her presentation, Ms. Nieves questioned the qualifications and composition of the Board of Assessment Review. Chairperson Ceronie explained that Board members were volunteers from the community who completed training through Livingston County Real Property Tax Services under the guidance of county officials to understand assessment review procedures and valuation processes. Ms. Nieves requested that the Board carefully review her submitted documentation and requested that her assessment be reduced to approximately $145,700.

DAMON WILKINS – 8267 DUDLEY ROAD

Damon Wilkins then appeared before the Board regarding his property located at 8267 Dudley Road. Mr. Wilkins explained that his property consisted of a very small residence of approximately 700 square feet with one bathroom situated on largely swampy and unusable acreage. He argued that the comparable properties used to derive his assessment were significantly larger homes with substantially different characteristics and amenities. Mr. Wilkins provided information regarding actual sales of small homes on several acres within approximately six miles of his property, including some sales located outside the Town of Mount Morris but geographically closer to his residence. He stated that he believed the fair market value of his property was approximately $50,000 and noted that nearby construction, including a recently built home located directly in front of his property, negatively impacted its resale value. He further described the property as swampy and difficult to utilize.

JON LADELFA – 112 MAIN STREET

Jon LaDelfa then appeared before the Board regarding his commercial office building located across from the Town Hall. Mr. LaDelfa thanked the Board members for their service to the community and stated that he believed the approximately forty percent increase in his property assessment was excessive. He submitted a written analysis comparing his building to other commercial properties located throughout Mount Morris, including properties on Main Street and Clinton Street. Mr. LaDelfa explained that he calculated an average assessed value on a per-square-foot basis using the usable floor area of comparable commercial buildings. Based on his calculations, he believed a more reasonable assessment for his building would be approximately $300,000, though he acknowledged that a twenty-five percent increase resulting in a value between $300,000 and $375,000 may be appropriate.

MATT O'DELL – 67 NORTH MAIN STREET

Matt O'Dell appeared regarding property located at 67 North Main Street. Mr. O'Dell explained that he was in the process of purchasing the property, which he stated was condemned and currently without water service. He requested that the Board reconsider the assessed value in light of the building's present condition and recent flooding concerns.

DAVID WALTERS – 2819 TOWNLINE ROAD

David Walters then appeared regarding his property located at 2819 Townline Road. Mr. Walters stated that his assessment had increased by approximately 69.9%, while he understood from discussions with the Assessor that average assessment increases within the Town were closer to approximately 42%. He and his wife had prepared a letter outlining their concerns regarding the fairness of the assessment. Mr. Walters explained that the property included a newer home constructed in 2017, approximately 56.8 acres of land, and a barn structure with a gravel floor.
Donna Palermo Guido appeared regarding her property located at 10 Bellevue Avenue. Ms. Guido stated that she was shocked by the increase in her property assessment from approximately $156,800 to approximately $231,800. She informed the Board that online valuation estimates from real estate websites placed the property value substantially lower, closer to approximately $198,000 to $202,000. Ms. Guido also discussed several factors she believed negatively affected the property, including proximity to the fire hall, neighboring structures, and surrounding conditions. She compared her assessment increase to neighboring properties, which she stated experienced significantly smaller percentage increases. Ms. Guido stated that she did not fully understand the underlying assessment methodology but believed she should only pay her fair share.

TAYLOE AND MARY CALL – 6445 MOUNT MORRIS – NUNDA ROAD

Tayloe and Mary Call then appeared regarding their property located at 6445 Mount Morris–Nunda Road. Prior to beginning the presentation, Assessor Knapp requested that Mary Call sign the complaint form as property owner. Mr. Call disputed several of the comparable properties used in establishing the assessment, arguing that certain properties differed substantially in age, architectural style, and effective construction date from his own home. He identified one comparable property on Creek Road that he believed was nearly identical to his residence and explained calculations he performed using square footage pricing from that comparable. Based upon those calculations, he requested that the assessment be reduced to approximately $313,367.

STEVE CHAUNCEY ON BEHALF OF SCOTT CHAUNCEY – 12 CLINTON STREET

Steve Chauncey appeared on behalf of his brother Scott Chauncey regarding the property located at 12 Clinton Street. Mr. Chauncey explained that the property assessment had increased from approximately $450,000 to approximately $802,000, which he characterized as unreasonable and nearly double the prior assessment. He stated that the property had been assessed as a sixteen-unit apartment building despite one unit being uninhabitable and not approved for occupancy by Code Enforcement. Mr. Chauncey discussed unit counts, apartment sizes, rental income, and utility arrangements and argued that comparable apartment properties supported a substantially lower per-unit valuation. He requested that the Board reduce the assessment closer to approximately $620,000.

LAURIE LISCHER – 10 EAST STATE STREET

Laurie Lischer appeared regarding her four-unit apartment building located at 10 East State Street. Ms. Lischer stated that she used artificial intelligence tools and other market information to compare multi-family property values and found estimated values closer to $40–$50 per square foot. She explained that the building had experienced approximately a $17,000 loss during the previous year and noted that one of the apartments, though fully furnished with utilities included, had remained vacant since the fall. Ms. Lischer referenced another nearby multi-family property currently listed for sale and argued that her assessment of $265,000 was excessive and that $200,000 would be more reasonable.

DOUG WELCH – 6788 RIVER ROAD

Doug Welch appeared regarding three parcels associated with his property located at 6788 River Road. Mr. Welch stated that the overall assessment increase totaled approximately 44%. He explained that the property included approximately 48.5 acres, a pre-1900 single-family residence, detached buildings, and a pole barn without a floor. He stated that only approximately 32 acres were rented for agricultural use at approximately $35 per acre and argued that the assessment increase should be reduced to approximately a 29% increase rather than the current amount.

BRIAN AND LAURIE SEMMEL – 7156 BEGOLE ROAD

Brian and Laurie Semmel then appeared regarding their property located at the corner of Ridge and Begole Roads. Mr. Semmel stated that the property had previously been assessed at approximately $130,000 before increasing to approximately $202,000 following the addition of a barn and then increasing again to approximately $270,000. Mr. and Mrs. Semmel discussed the age of the home, which was built in 1887, as well as limitations associated with the property, including an aging hand-dug well that runs dry during the summer and proximity to solar fields. They expressed concern regarding rising property taxes and future affordability, noting that they had purchased the property because it was affordable and feared that future tax increases and capital projects could eventually force them from their home.

VARIOUS PROPERTIES – APPLICANTS NOT PRESENT

The Board also reviewed several submitted complaints for applicants who were not present. These included Tim McMaster regarding 7 State Street; Mount Morris Farm LLC represented by Rocco Dragani regarding vacant land on Mount Morris–Nunda Road; complaints associated with Bellamy Hill Apartments and Mount Morris Elderly Housing Partnership; and a grievance submitted regarding 7 Parker Road.

MOUNT MORRIS ELDERLY PARTNERSHIP – 12 COLUMBUS AVENUE

At approximately 7:47pm, representatives Mark Griesberger and Denise O'Toole of Providence Housing arrived regarding Mount Morris Elderly Housing Partnership located on Columbus Avenue. Mr. Griesberger explained that the facility consisted entirely of affordable housing units and argued that under Real Property Tax Law §581-a the property was required to be valued using the income approach rather than comparable sales. He stated that due to operating expenses and reserve requirements, the net operating income for the property was effectively negative and argued that the assessment should therefore be reduced substantially. Assessor Knapp questioned certain reserve calculations and stated that he was awaiting legal guidance regarding interpretation of the statute and reserve treatment. Mr. Griesberger stated that litigation would likely be necessary if relief was not granted.

DELIBERATIONS AND RESULTS

Following completion of the hearings, the Board reviewed each grievance application and discussed the submitted evidence, comparable sales information, property characteristics, and Assessor comments. Discussions included validity of family sales as comparable properties, differences between village and rural properties, adjustments required for older versus newer homes, commercial property valuation methodology, income-based assessment requirements for affordable housing properties, and procedural questions regarding complaint forms and assessment review standards.

At approximately 8:20 pm, the Board excused all present aside from the board members and Clerk Leone, entered executive session for deliberations.

At approximately 10:01pm, the Board exited executive session and summarized its determinations for Assessor Knapp.

The Board's determinations were as follows:

> Telana Nieves, 3091 Moyer Road — No change; assessment remained at $232,900. The Board determined the submitted comparable sales were not sufficiently comparable to the subject property.
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> Damon Wilkins, 8267 Dudley Road — Reduced from $98,000 to $75,000.
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> Jon LaDelfa, 112 Main Street — Reduced to $375,000.
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> Matt O'Dell, 67 North Main Street — Reduced to $45,000.

David Walters, 2819 Townline Road — Reduced from $432,600 to $400,000.

Donna Palermo Guido, 10 Bellevue Avenue — Reduced from $231,800 to $207,000.

Tayloe and Mary Call, 6445 Mount Morris–Nunda Road — Reduced from $377,100 to $347,700.

Scott Chauncey property, 12 Clinton Street — No change; assessment remained at $802,600. The Board found the submitted sales were not comparable to the property.

Laurie Lischer, 10 East State Street — No change; assessment remained at $265,000. The Board determined submitted sales were not comparable.

Doug Welch, 6788 River Road — Reduced from $306,000 to $280,000.

Brian and Laurie Semmel, 7156 Begole Road — Reduced from $270,000 to $250,000.

Tim McMaster, 7 State Street — Reduced from $101,400 to $90,000.

Mount Morris Farm LLC / Rocco Dragani — Reduced from $115,500 to $87,500.

Cornerstone, 7 Parker Road — Reduced from $95,400 to $85,500.

Linda NiCastro, 22 Parker Road — Reduced from $138,100 to $122,500.

Mount Morris Elderly Housing Partnership, 12 Columbus Avenue — No change; assessment remained at $720,000.

Bellamy Hill Apartments, 1 Columbus Avenue — No change; assessment remained at $880,000.

Richard Radisi / 140 North Main Street LLC — No change; assessment remained at $481,500.

Karen LaGioia, 143 Murray Street — Reduced from $96,500 to $87,500.

ADJOURNMENT

With no further business to discuss, a motion to adjourn was introduced by Timothy Finnigan and seconded by Sam Cipriano, and was voted on by members as follows:

Aye: 4 (Ceronie, Cipraino, Finnigan, Weaver)
No: 0

Abstain: 0

The motion was carried unanimously, and the meeting adjourned at 10:14pm.

Respectfully submitted,

Kaylee R. Leone
Deputy Town Clerk