

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :
of : **DETERMINATION**
JAMES BRESSINGHAM :
DTA NO. 827738
for Revision of a Determination or for :
Refund of Real Property Tax under Article :
7 of the Real Property Tax Law for the :
Years 2013, 2014, and 2015. :
:

Pursuant to Real Property Tax Law § 702(1), the supreme court in the judicial district where the assessment of real property was made will have jurisdiction of the real property tax proceedings.

In this case, petitioner filed a petition seeking a refund of a STAR property tax exemption, for which the Real Property Tax Law does not grant jurisdiction to the Division of Tax Appeals. Therefore, the Division of Tax Appeals does not have jurisdiction to address the merits of the petition.

Pursuant to § 3000.9(a)(4) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, the Division of Tax Appeals issued a Notice of Intent to Dismiss Petition on July 15, 2016, informing the parties of the basis for the intended dismissal.

No response having been received from the petitioner as of this date; therefore,

IT IS ORDERED, on the administrative law judge's own motion, that the petition be, and it is hereby, dismissed with prejudice as of this date.

DATED: Albany, New York
October 27, 2016

/s/ Daniel J. Ranalli
Supervising Administrative Law Judge