



Attorneys David Wilkes and Nicholas Connolly Achieved a Unanimous Victory in the Appellate Division

March 8, 2024

Attorneys David Wilkes and Nicholas Connolly achieved a unanimous victory in the Appellate Division, Second Department, on March 6th, overturning a trial court decision and reinstating 11 Article 7 (tax certiorari) petitions that were wrongfully dismissed. The Court's opinion turned on a significant matter of interpreting an exception to a statutory moratorium on challenges to property tax assessments following the resolution of a prior year's litigation. The Court agreed with Wilkes and Connolly that the proceedings were not barred by the statute, and relied on evidence Wilkes and Connolly had discovered that included an email chain between a municipal assessor and New York State officials revealing triable issues of fact as to whether the assessor's actions fell within an exception to the moratorium. The Court also held that the mere fact that a tax assessment was not increased from a previous settlement was insufficient grounds to bar a challenge in a subsequent year.

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- David C. Wilkes
- Nicholas J. Connolly