

**SUPREME COURT OF THE STATE OF NEW YORK**  
***Appellate Division, Fourth Judicial Department***

**855**

**CA 19-01950**

PRESENT: WHALEN, P.J., SMITH, CURRAN, TROUTMAN, AND DEJOSEPH, JJ.

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IN THE MATTER OF THE APPLICATION UNDER ARTICLE 7  
OF THE REAL PROPERTY TAX LAW BY NFR GATEWAY, LLC  
(NABISCO), PETITIONER-RESPONDENT,

V

ORDER

CITY OF NIAGARA FALLS, COUNTY OF NIAGARA,  
ASSESSOR OF CITY OF NIAGARA FALLS, AND BOARD  
OF ASSESSMENT REVIEW OF CITY OF NIAGARA FALLS,  
RESPONDENTS-APPELLANTS.

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CITY SCHOOL DISTRICT OF CITY OF NIAGARA FALLS,  
INTERVENOR-APPELLANT.

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JAMES C. ROSCETTI, NIAGARA FALLS, FOR INTERVENOR-APPELLANT AND  
RESPONDENTS-APPELLANTS.

WOLFGANG & WEINMANN, BUFFALO (PETER ALLEN WEINMANN OF COUNSEL), FOR  
PETITIONER-RESPONDENT.

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Appeals from an order of the Supreme Court, Niagara County (Ralph A. Boniello, III, J.), entered March 20, 2019 in proceedings pursuant to RPTL article 7. The order, among other things, determined the fair market value of the properties at issue.

It is hereby ORDERED that the order so appealed from is unanimously affirmed without costs for reasons stated in the decision at Supreme Court.

Entered: October 2, 2020

Mark W. Bennett  
Clerk of the Court