

34 A.D.3d 774, 825 N.Y.S.2d 521, 2006 N.Y. Slip Op. 08956  
(Cite as: **34 A.D.3d 774, 825 N.Y.S.2d 521**)

## H

Supreme Court, Appellate Division, Second Department, New York.

NYCTL 1999-1 TRUST, et al., plaintiffs-respondents,

v.

NY PRIDE HOLDINGS, INC., et al., defendants,  
Union Street Management Group, Ltd., appellant;  
Baroda Properties, Inc., et al., proposed intervenors-respondents.

Nov. 28, 2006.

**Background:** In an action to foreclose a tax lien, the Supreme Court, Queens County, [Schulman, J.](#), denied taxpayer's motion to vacate the foreclosure sale, and the taxpayer appealed.

**Holdings:** The Supreme Court, Appellate Division, held that:

- (1) no substantial right of any party was prejudiced by mere irregularities in the notice of sale, and
- (2) sale was commercially reasonable.

Affirmed.

West Headnotes

### [1] Taxation 371 2991

#### 371 Taxation

##### 371III Property Taxes

371III(L) Sale of Land for Nonpayment of Tax

371k2989 Setting Aside Sale or Certificate

371k2991 k. Grounds, Conditions Precedent, and Time for Proceedings. [Most Cited Cases](#)

No substantial right of any party was prejudiced by mere irregularities in a notice of a tax lien foreclosure sale, so as to warrant vacation of the sale. [McKinney's RPAPL § 231\(6\)](#).

### [2] Taxation 371 2966

#### 371 Taxation

##### 371III Property Taxes

371III(L) Sale of Land for Nonpayment of Tax

371k2966 k. Amount Required to Purchase. [Most Cited Cases](#)

Tax lien foreclosure sale was commercially reasonable; the sale price of the property was not so low as to shock the conscience of the court and was at least 50% of the taxpayer's alleged appraised value of the property.

\*\*522 Anthony R. Mordente, P.C., Fresh Meadows, N.Y., for appellant.

Buchanan Ingersoll, P.C., New York, N.Y. ([Jamie C. Krapf](#) of counsel), for plaintiffs-respondents.

Manton Sweeney Gallo Reich & Bolz, LLP, New York, N.Y. ([Michael H. Reich](#) and John L. Wolthoff of counsel), for proposed intervenors-respondents.

[ANITA R. FLORIO, J.P.](#), [THOMAS A. ADAMS](#), [GABRIEL M. KRAUSMAN](#), and [REINALDO E. RIVERA, JJ.](#)

\*774 In an action to foreclose a tax lien, the defendant Union Street Management Group, Ltd., appeals from an order of the Supreme Court, Queens County ([Schulman, J.](#)), dated March 31, 2005, which denied its motion to vacate the foreclosure sale.

ORDERED that the order is affirmed, with one bill of costs.

[1] The Supreme Court properly denied the appellant's motion to vacate the foreclosure sale. The appellant failed to establish that "a substantial right of a party was prejudiced" by the mere irregularities in the notice of sale (*see RPAPL 231[6]*; *Key Corporate Capital v. Lindo*, 304 A.D.2d 620, 757 N.Y.S.2d 476; *Amresco New England II v. Denino*,

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283 A.D.2d 599, 725 N.Y.S.2d 78; *Marine Midland Bank v. Trennes*, 250 A.D.2d 653, 671 N.Y.S.2d 693; *Chemical Bank v. Gardner*, 233 A.D.2d 606, 607, 649 N.Y.S.2d 243; *Marine Midland Bank v. Landsdowne Mgt. Assoc.*, 193 A.D.2d 1091, 1092, 598 N.Y.S.2d 630).

[2] Moreover, the appellant's contention that the foreclosure sale was not commercially reasonable is without merit. The sale price of the property was not so low as to shock the conscience of the court and was at least 50% of the appellant's alleged appraised value of the property (see *Guardian Loan Co. v. Early*, 47 N.Y.2d 515, 521, 419 N.Y.S.2d 56, 392 N.E.2d 1240; *Provident Sav. Bank v. Bordes*, 244 A.D.2d 470, 664 N.Y.S.2d 103; *Frank Buttermark Plumbing & Heating Corp. v. Sagarese*, 119 A.D.2d 540, 500 N.Y.S.2d 551; *Polish Nat. Alliance of Brooklyn v. White Eagle Hall Co.*, 98 A.D.2d 400, 407, 470 N.Y.S.2d 642).

N.Y.A.D. 2 Dept.,2006.

NYCTL 1999-1 Trust v. NY Pride Holdings, Inc.  
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