

STATE OF NEW YORK  
TAX APPEALS TRIBUNAL

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In the Matter of the Petition	:	
of	:	
<b>XUONG TRIEU</b>	:	DECISION
<b>A/K/A Henry Chao</b>	:	DTA No. 807969
	:	
for Redetermination of a Deficiency or for	:	
Refund of New York State and New York City	:	
Personal Income Taxes under Article 22 of the	:	
Tax Law and the New York City Administrative	:	
Code for the Years 1982 and 1983.	:	

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On January 28, 1994, petitioner Xuong Trieu a/k/a Henry Chao, 88-19 Justice Avenue, Elmhurst, New York 11373, appearing by Arthur Pelikow, made a motion to the Tax Appeals Tribunal (hereinafter the "Tribunal") for reargument of the Tribunal's decision dated December 30, 1993 and, if reargument is granted, for a remand to the Division of Tax Appeals for a further development of the record.

In Matter of Trieu (Tax Appeals Tribunal, December 30, 1993), after reviewing the allegations presented to us on exception and the record before us, this Tribunal decided there was no basis for modifying the determination or order of the Administrative Law Judge in any respect. We concluded that the Administrative Law Judge had adequately and correctly addressed the same allegations presented on exception to this Tribunal, and affirmed the determination and order of the Administrative Law Judge for the reasons stated in the determination and order. With regard to petitioner's motion to reopen the record, the Administrative Law Judge determined that petitioner did not make any allegation or argument that the evidence he wished to present was newly discovered evidence. The Administrative Law Judge further determined that substantial justice was done in this matter.

There is no specific statutory authority authorizing this Tribunal to reconsider its decisions. In the absence of such a statute, our authority as a quasi-judicial body to reconsider our own decisions is limited (Matter of Jenkins Covington, N.Y. v. Tax Appeals Tribunal, 195 AD2d 625, 600 NYS2d 281; see also, Evans v. Monaghan, 306 NY 312; Matter of Gonzalez v. Jones, 115 AD2d 849, 495 NYS2d 802).

Our decision in Trieu was reached after a thorough review of the entire record in the matter and the relevant law. The motion before us indicates no circumstances which would allow us to reconsider this decision.

Accordingly, the motion for reargument and remand to the Division of Tax Appeals for further development of the record is denied.

DATED: Troy, New York  
June 2, 1994

/s/John P. Dugan  
John P. Dugan  
President

/s/Francis R. Koenig  
Francis R. Koenig  
Commissioner