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

1181

CA 08-02616

PRESENT: CENTRA, J.P., FAHEY, PERADOTTO, AND GREEN, JJ.

IN THE MATTER OF THE ACCOUNTING BY ANGELO MANTIONE, AS EXECUTOR OF THE ESTATE OF JOSEPHINE M. DEGRACE, ALSO KNOWN AS JOSEPHINE MEMORANDUM AND ORDER DEGRACE, ALSO KNOWN AS JOSEPHINE DIGRACE, DECEASED, PETITIONER-RESPONDENT;

EVELYN BONITO, OBJECTANT-APPELLANT.

MICHAEL J. STACHOWSKI, P.C., BUFFALO (MICHAEL B. JONES OF COUNSEL), FOR OBJECTANT-APPELLANT.

RICHARD O. ROBINSON, P.C., BUFFALO (RICHARD O. ROBINSON OF COUNSEL), FOR PETITIONER-RESPONDENT.

Appeal from an order of the Surrogate's Court, Erie County (Barbara Howe, S.), entered September 16, 2008. The order denied the objections of objectant to the accounting filed by the executor of decedent's estate.

It is hereby ORDERED that the order so appealed from is unanimously affirmed without costs.

Memorandum: The objectant in this proceeding appeals from an order denying her objections to the accounting filed by the executor of decedent's estate. Surrogate's Court concluded that the objectant failed to acquire an interest in a joint account opened by decedent in her name and that of the objectant and that the executor, as decedent's attorney-in-fact, had not wrongfully converted the objectant's interest in the account by withdrawing the entire balance. We affirm. Although there is a presumption that parties to a joint account are entitled to an equal share of the account (*see* Banking Law § 675 [b]), that presumption was rebutted by evidence establishing that decedent "established the account for convenience and not with the intention of conferring a present beneficial interest on the [objectant]" (*Matter of Friedman*, 104 AD2d 366, 367, affd 64 NY2d 743).

Entered: October 2, 2009

Patricia L. Morgan Clerk of the Court
