

***Mayor's Office of Special Enforcement v. Haque,  
Ahmed, & Haque***

OATH Index Nos. 789/26, 790/26, & 850/26, mem. dec. (May 20, 2026)

Respondents made materially false statements in applications to register short-term rental units, unlawfully offered short-term rentals of entire registered units to more than two guests at a time, failed to report changes to approved listings, and illegally operated short-term rentals. ALJ orders revocation of respondents' registrations to conduct short-term rentals and civil penalties of \$29,500, \$9,900, and \$34,500 for respondents Azahar Haque, Mafiz Ahmed, and Mafruha Haque, respectively.

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**New York City Office of  
Administrative Trials and Hearings**

*In the Matter of*  
**Mayor's Office of Special Enforcement**

*Petitioner*

*-against-*

**Azahar Haque, Mafiz Ahmed, and Mafruha Haque**

*Respondents*

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**Memorandum Decision**

**Kevin F. Casey**, *Administrative Law Judge*

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Petitioner, the Mayor's Office of Special Enforcement, alleges that respondents made material false statements when applying to register short-term dwelling units, offered short-term rentals of entire registered units to more than two guests at a time, failed to inform petitioner of changes to approved listings, and operated short-term rentals in violation of applicable laws (Pet. Exs. AH 6, MA 6, MH 6).<sup>1</sup> See Admin. Code § 26-3104(c) (Lexis 2026) (false statements); 43 RCNY § 21-10(11) (Lexis 2026) (offering registered unit for more than two guests at a time); 43 RCNY § 21-10(13) (offering entire registered unit as short-term rental); 43 RCNY § 21-06 (failing to notify petitioner of change in listing); 43 RCNY § 21-10(1) (changing occupancy unlawfully and failing to maintain building in code-compliant manner).

Respondents are registered hosts of short-term dwelling units in Jamaica, New York. Azahar Haque is the host of 84-59 161st Street, Unit 1 (Pet. Ex. AH 2 at 2). Mafiz Ahmed is the host of 162-01 85th Avenue, Unit 2 (Pet. Ex. MA 2 at 2). Mafruha Haque is the host of 85-35 168th Place, Unit 1 (Pet. Ex. MH 2 at 2). The relationship among the respondents is unknown. But the evidence at trial, including shared documents, indicated that Mr. Haque and Mr. Ahmed know each other (Pet. Exs. MA 31, 32). Bank records also show transactions between Mr. Haque and Ms. Haque (Pet. Ex. AH 22). Petitioner suggested that Mr. and Ms. Haque are related, but conceded that it did not have proof of a familial connection (Tr. 136).

The cases were consolidated because they involve common issues of law and fact (Tr. 11). See 48 RCNY § 1-41 (Lexis 2026) (authorizing consolidation of cases for trial to further justice, efficiency, or convenience); *Dep't of Buildings v. Catapano*, OATH Index Nos. 1066/97, 1091/97, 1122/97, 1184-86/97 at 3 (July 17, 1997) (consolidating license revocation proceedings against six licensees involving common factual and legal issues).

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<sup>1</sup> Initials preceding exhibit numbers refer to the exhibit introduced against each respondent. Exhibit page numbers refer to the pages of the .pdf document. Airbnb records presented by petitioner were copied to Excel spreadsheets, labeled ALJ Ex. 1, to aid review.

Respondents failed to appear for trial on February 25, 2026, and were found in default after petitioner presented sufficient proof of service (Tr. 9-11; Pet. Exs. AH 5, MA 5, MH 105).<sup>2</sup> At trial, petitioner relied upon testimony from an investigator and documentary evidence. For the reasons below, the petitions are granted in part.

Each respondent may move to vacate the default as provided for in section 1-45 of our rules. A motion to vacate a default must show two things: (1) good cause for the failure to appear and (2) a meritorious defense to the petition. 48 RCNY § 1-45; *see, e.g., Police Dep't v. Grant*, OATH Index No. 508/07, mem. dec. (Oct. 12, 2006). Such motion must be made “as promptly as possible” and comply with section 1-52 of our rules. 48 RCNY §§ 1-45, 1-52.

## Background

Local Law 18 regulates short-term rentals in New York City. *See* Admin. Code § 26-3101 (Lexis 2026). A short-term rental of a dwelling unit is “for fewer than 30 consecutive days” in a private dwelling or class A multiple dwelling. *Id.* Before listing a unit for short-term rental on Airbnb or similar platforms, an applicant must apply to register the unit and become a “registered host.” Admin. Code § 26-3102. Applicants provide identification, submit proof of lawful occupancy, and certify that they will comply with the applicable zoning, housing, and construction codes (Tr. 26). Admin. Code § 26-3102(c)(1)-(3).

Material false statements in an application may result in civil penalties and registration revocation. Admin. Code § 26-3104. A registered host may not accommodate more than two guests at a time, must be present during the stay, and may not allow short-term rental of the entire registered dwelling unit. 43 RCNY § 21-10(11)-(13); Admin. Code § 27-2004(a)(4)(a). A registered host must notify petitioner of any changes to the application’s information within 15 days of the change, and before the registration’s expiration. 43 RCNY § 21-06(1)-(2).

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<sup>2</sup> A fourth respondent, Muhammad Kurshed, appeared for trial (Tr. 11). Petitioner agreed to sever Mr. Kurshed’s case (*Id.*). Aside from a brief phone call with a man who identified himself as Mr. Haque and denied any wrongdoing, petitioner had no other contact with the three respondents who did not appear for trial or conferences (Tr. 148-49).

## Analysis

Petitioner's un rebutted evidence established that respondents made material false statements in their applications. Respondents also offered unhosted short-term rentals of entire registered units to more than two guests at a time, failed to inform petitioner of changes to approved listings, and illegally operated short-term rentals. The evidence against each respondent is as follows.

### **Azahar Haque**

On May 18, 2024, Mr. Haque applied for a short-term rental registration certificate for 84-59 161st Street, Unit 1 (Tr. 34-35; Pet. Ex. AH 2 at 1-3). On June 25, 2024, petitioner approved the application and issued Mr. Haque a short-term rental registration certificate (Pet. Exs. AH 1 at 2, AH 2 at 3).

#### **False statements**

The petition alleges that in 2024 Mr. Haque made six materially false statements in short-term rental registration applications for other units (Pet. Ex. AH 6 at ¶¶ 146, 150, 154, 158, 162, 166). These specifications are sustained in part, because petitioner proved that Mr. Haque made five materially false statements.

Petitioner proved that Mr. Haque made two materially false statements when he submitted fraudulent Con Edison bills in support of two registration applications. Mr. Haque made a false statement in connection with an application he submitted on behalf of host Mohammed Hoque to conduct short-term rentals at 87-02 167th Street, Unit 3 (Pet. Ex. AH 30 at 2, 5-6). Mr. Haque provided his phone number and identified the applicant's legal name as Mohammed Hoque, with a preferred name of Az Lux Home (Pet. Ex. AH 30 at 2-3, 5). As proof of Mr. Hoque's occupancy, Mr. Haque submitted a Con Edison bill (Pet. Exs. AH 30 at 13, AH 31). Petitioner denied the registration application because the Con Edison bill was fraudulent (Pet. Ex. AH 30 at 4-5).

The Con Edison bill submitted by Mr. Haque is addressed to Mr. Hoque at 87-02 167th Street, Fl-3 (Tr. 38-40; Pet. Ex. AH 31 at 2). In response to a subpoena, Con Edison provided petitioner with a copy of the actual bill, which is addressed to Mr. Haque at 85-31 168th Place (Tr. 41-42; Pet. Exs. AH 31, AH 32 at 11). Except for the altered name and address, the actual

Con Edison bill is identical to the bill that Mr. Haque submitted to petitioner (Pet. Exs. AH 31 at 2-3; AH 32 at 11-12). Because proof of occupancy is needed for short-term rental registration, the fraudulent document submitted by Mr. Haque contains a material falsehood.

Mr. Haque submitted a similar fraudulent document when he applied for short-term rental registration on behalf of host Hasina Ahmed for 97-01 24th Avenue, Unit 2 (Tr. 42-43, 66; Pet. Ex. AH 40 at 2, 5-6). Petitioner denied the application because Mr. Haque again submitted a fraudulent Con Edison bill as proof of occupancy (Tr. 48; Pet. Ex. AH 40 at 6-7). That Con Edison bill, due April 29, 2024, is addressed to Hasina Ahemd (sic), Hasina Ahmed, and Hasina Ahemed (sic) at 97-01 24th Avenue, Unit 2 (Pet. Exs. AH 40 at 11-12, AH 43 at 2-3). But the actual bills that Con Edison provided to petitioner are addressed to Mr. Haque at 85-31 168th Place (Pet. Ex. 44 at 17-18).

Though Con Edison did not provide petitioner with a bill due April 29, 2024, comparison of the bill submitted by respondent with the actual Con Edison bill due April 15, 2024, reveals that the bills have the same account number, meter number, March meter reading, and balance due from the billing period ending March 21, 2024 (Pet. Exs. AH 43 at 2-3, AH 44 at 17-18). This shows that Mr. Haque altered the name and address on the bill sent to him at 85-31 168th Place and submitted it as proof of occupancy of 97-01 24th Avenue, Unit 2. By doing so, Mr. Haque made a material false statement.

Petitioner alleges that Mr. Haque made four more false statements in connection with an application submitted by Sonia Sharmin to register a short-term rental unit at 87-08 167th Street, Unit 2 (Pet. Exs. AH 6 at ¶¶ 154, 158, 162, 166, AH 50). Specifically, petitioner alleges that Mr. Haque submitted fraudulent Con Edison, National Grid, GEICO, and lease documents with the application. Ms. Sharmin applied to be a host using her legal name, with a preferred name of Az Lux, and provided bills from Con Edison and National Grid, a GEICO insurance policy, and copies of a lease as proof of occupancy (Tr. 50, 67; Pet. Exs. AH 50 at 2, 8-9, AH 51, AH 61, AH 71, AH 81). On September 6, 2024, petitioner approved the application and issued a registration number ending 02540, with an Airbnb listing ending in 73649 (Pet. Ex. AH 50 at 2-4). On May 14, 2025, Ms. Sharmin terminated the short-term rental registration (*Id.* at 4).

The account numbers on the utility and insurance documents Ms. Sharmin submitted are redacted (Tr. 52-53; Pet. Exs. AH 51, AH 61, AH 71). After removing the redactions, petitioner compared them to actual records that it obtained from Con Edison, National Grid, and GEICO (Tr. 51-53; Pet. Exs. AH 52, AH 62, AH 72). The actual Con Edison and National Grid bills are addressed to Mr. Haque at 16201 85th Ave Fl. 2 and 16201 85th Ave Unit 2/HH (Tr. 54, 56-57, 68; Pet. Exs. AH 53, AH 63). GEICO had no record of a policy issued to Ms. Sharmin during the relevant time frame, but GEICO did provide petitioner with insurance cards addressed to Mr. Haque at an address in Buffalo, New York (Tr. 58; Pet. Exs. AH 73, MA 42 at 46). And the building's owner submitted an affirmation stating that the lease submitted with the application was not authentic (Tr. 59-61, 68-69; Pet. Ex. AH 83). The owner affirmed that she has lived in the dwelling unit for 14 years, she did not sign the lease, and Ms. Sharmin did not live at the premises (Pet. Ex. AH 83).

Although Mr. Haque's name is not on the application submitted by Ms. Sharmin, petitioner presented compelling and unrefuted evidence to show that Mr. Haque is responsible for the false statements on the Con Edison and National Grid bills. *See* Admin. Code § 26-3104(c) (prohibiting "any person" from making a material false statement in connection with an application). The two utility bills were issued to Mr. Haque before they were falsified (Pet. Exs. AH 51, AH 53, AH 61, AH 63). Together with the similarly altered Con Edison bills that he submitted on two other applications, this evidence demonstrates that the false documents for this unit can be attributed to Mr. Haque. *See Dep't of Health & Mental Hygiene v. Ramadan*, OATH Index No. 2406/14 at 3-4 (July 2, 2014) (relying on circumstantial evidence to find that the same person intentionally falsified multiple applications using different names).

Petitioner also proved that Mr. Haque was responsible for the fake GEICO documents submitted by Ms. Sharmin. Documents that GEICO provided to petitioner show that the insurance records submitted by Ms. Sharmin are for a vehicle insured by Mr. Haque at an address in Buffalo, New York (Pet. Exs. AH 71 at 2, MA 42 at 46). Because the authentic documents were originally addressed to Mr. Haque, he bears responsibility for their alteration and false submission to petitioner.

However, petitioner failed to prove that Mr. Haque was responsible for the fraudulent lease submitted by Ms. Sharmin. Petitioner argued that bank records for Ms. Sharmin show that payouts for Ms. Sharmin's listing went to Mr. Haque's bank account (Pet. Ex. AH 6 at ¶ 79). That cannot be confirmed because Airbnb records for Ms. Sharmin's listing, 87-08 167th Street ending in 73649, were not offered in evidence. Although bank records show two Zelle payments from Mr. Haque to Ms. Sharmin, those records do not show any payouts from Airbnb (Pet. Ex. AH 22 at 3-4).

Petitioner notes that Ms. Sharmin's application used an email address, azluxbnb1@gmail.com, and applicant's business name, Az Lux, resembles the email address, azluxbnb1@gmail, and business name, Az Lux Home, used by Mr. Haque (Pet. Exs. AH 2 at 2, AH 6 at ¶ 102, AH 50 at 2-3). That evidence suggests Ms. Sharmin knows Mr. Haque, but it does not prove that he falsified the GEICO documents and lease that she submitted.

#### **Offering illegal short-term rentals**

Petitioner alleges that on 60 occasions between July 18, 2024, and November 29, 2025, Mr. Haque unlawfully offered short-term rentals of the entire registered unit 84-59 161st Street, Unit 1, and on at least 56 occasions he offered the unit to more than two guests at a time (Pet. Ex. AH 6 at ¶¶ 169, 172). These charges are sustained, in part.

To prove that Mr. Haque offered unlawful rentals, petitioner presented Airbnb booking records and screenshots of Airbnb listings. After excluding cancellations and reservations for two or fewer guests, the Airbnb records show that Mr. Haque unlawfully offered the unit for more than two guests at a time on at least 56 occasions during the relevant time frame (Pet. Exs. AH 124 at ¶ 19, AH 140 at 8-9, 18; ALJ Ex. 1). 43 RCNY § 21-10(11); *see* Admin. Code 27-2004(a)(4)(a).

Petitioner did not prove that Mr. Haque offered exclusive, unhosted use of the entire unit on 60 occasions between July 18, 2024, and November 29, 2025. The Airbnb booking records do not specify whether Mr. Haque offered rentals of an entire registered unit (Pet. Ex AH 140). Screenshots of Airbnb listings indicate that Mr. Haque offered such rentals on fewer occasions (Pet. Exs. AH 90, AH 92, AH 93, AH 94).

Petitioner proved that Mr. Haque offered exclusive, unhosted use of the entire unit on 20 occasions between May 28, 2025, and November 29, 2025. In June 2024, when petitioner issued Mr. Haque a short-term rental certificate, the Airbnb listing offered a room in Queens, for two guests, who would share “parts of the home,” with the host or others (Pet. Ex. AH 92 at 2). By May 28, 2025, Mr. Haque had changed the Airbnb listing to offer the “[e]ntire rental unit” for up to nine guests, who would “have exclusive access to the entire property, ensuring a truly private experience,” and the reference to a host or sharing the home had been deleted, thereby unlawfully offering short-term rentals of the entire registered unit (Pet. Ex. AH 93 at 1-3).<sup>3</sup> From May 28, 2025, to November 29, 2025, Mr. Haque unlawfully offered and accepted bookings on 20 occasions (Pet. Ex. AH 140 at 18). *See* 43 RCNY § 21-10(13).

**Failure to notify petitioner of changes to application information**

Petitioner alleges that between June 25, 2024, and July 1, 2024, Mr. Haque changed his Airbnb listings, without notifying petitioner, to offer short-term rentals of the entire unit and unhosted stays (Pet. AH 6 at ¶¶ 175, 181). The evidence failed to support those claims. As noted, screenshots of Airbnb listings showed that Mr. Haque did not offer unhosted, short-term rentals of the entire unit until May 28, 2025 (Pet. Exs. AH 93, 94). That is far outside the timeframe alleged in the petition. *See Murray v. Murphy*, 24 N.Y.2d 150, 157 (1969) (declaring that, in an administrative trial as in a criminal trial, “[N]o person may lose substantial rights because of wrongdoing shown by the evidence, but not charged”).

Petitioner also alleges that, between July 25, 2024, and July 1, 2025, Mr. Haque failed to notify petitioner that he had changed his listing to offer short-term rentals to more than two guests at a time (Pet. Ex. AH 6 at ¶ 187). This specification is sustained.

The May 28, 2025 screenshot shows that Mr. Haque changed his Airbnb listing to offer short-term rentals to more than two guests at a time (Pet. Ex. AH 93 at 1). Mr. Haque did not amend his application to reflect that change (Pet. Ex. AH 2). And if Mr. Haque had reported that

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<sup>3</sup> Petitioner argued, but did not prove, that Mr. Haque changed the listing “almost immediately” after receiving his registration certificate (Tr. 120-21). That argument hinged on exhibits AH 93 and AH 94, which are labeled “before” and “after,” but they are duplicates of the same listing from May 28, 2025.

change, it would not have been permitted. 43 RCNY § 21-10(1). By failing to report a material change to his Airbnb listing, Mr. Haque violated section 21-06(2) of the petitioner's rules.

**Operating short-term rental in violation of applicable laws**

Petitioner alleges that on 60 occasions between June 25, 2024, and November 29, 2025, Mr. Haque unlawfully operated a short-term rental by impermissibly changing the occupancy of the unit and failing to provide an automatic sprinkler or fire alarm system (Tr. 129; Pet. Ex. AH 6 at ¶¶ 193-97). See 43 RCNY § 21-10(1) (prohibiting operation of short-term rental in violation of Zoning Resolution, Multiple Dwelling Law, housing maintenance code, and the City's construction code). These specifications are sustained, in part.

Mr. Haque did not merely list the unit and accept illegal reservations. From July 2024 to November 2025 he also completed at least 56 transactions where more than two guests used the unit at a time (Tr. 85-86, 126-28; Pet. Exs. AH 124 at ¶¶ 19, 21, AH 140 at 8, 18; ALJ Ex. 1).<sup>4</sup> On each of those 56 occasions, when Mr. Haque allowed more than two guests to stay at the unit at the same time, he unlawfully changed the building's usage from permissible short-term rental to impermissible transient use (Tr. 85-86). Admin. Code § 28-118.3.2 (prohibiting changes inconsistent with certificate of occupancy); see *City of New York v. Big Apple Management*, 2019 N.Y. Misc. LEXIS 1804 at \*11-12 (Sup. Ct. N.Y. Co. 2019) (finding that defendants violated section 28-118.3.2 of the Administrative Code by advertising and renting units to individuals for stays of less than 30 days).

When he converted the unit to transient use, Mr. Haque was required to provide an automatic sprinkler system and a Class J fire alarm (Tr. 92-93). See Admin. Code §§ 28-301.1, 27-954; Building Code ("BC") §§ 903.2 (sprinkler system); 907.2.8 (fire alarm). See *Dep't of Buildings v. Jane 8 LLC*, OATH Appeals Division, Appeal No. 2501425 (Jan. 29, 2026) (upholding

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<sup>4</sup> Petitioner alleged that there were 60 completed transactions where Mr. Haque permitted unhosted guests to use the entire unit (Pet. Ex. AH 6 at 194). As noted, however, the evidence failed to prove that Mr. Haque permitted such usage before May 28, 2025. There were only 10 completed transactions from May 28, 2025, to November 29, 2025 (Pet. Ex. AH 140 at 19-20; ALJ Ex. 1). Those 10 transactions were also included among the 56 completed transactions where Mr. Haque illegally changed the unit's usage to allow short-term rental to more than two people occupying the unit at the same time and do not constitute additional violations.

finer for unlawful change of dwelling's usage and failures to provide automatic sprinkler system or Class J fire alarm system for transient use, where premises owner advertised and permitted guests to stay in unit for less than 30 days without a host). Petitioner presented undisputed evidence that the building lacked permits for an automatic sprinkler system or Class J fire alarm system from July 18, 2024, to November 29, 2025 (Tr. 93; Pet. Ex. AH 123 at ¶¶ 11-14). Thus, on 56 occasions Mr. Haque violated petitioner's rules by allowing the unit to be occupied for transient use without providing the required sprinkler and fire alarm systems. See 43 RCNY § 21-10(1) (prohibiting short-term rental in violation of New York City construction codes).

### **Mafiz Ahmed**

On June 25, 2024, Mr. Ahmed began an application for a short-term rental certificate for 162-01 85th Avenue, Unit 2 (Pet. Ex. MA 2, 6 at ¶¶ 7-8). On September 3, 2024, petitioner approved the application and issued Mr. Ahmed a short-term rental certificate (Pet. Exs. MA 1 at 2, MA 2 at 2-5).

#### **False statements**

Petitioner alleges that Mr. Ahmed submitted two materially false statements with his application for a short-term rental certificate between June 25, 2024, and September 3, 2024 (Pet. Ex. MA 6 at ¶¶ 70, 74). These specifications are sustained.

To prove occupancy, Mr. Ahmed submitted a redacted GEICO car insurance identification card and National Grid bill (Pet. Exs. MA 21, MA 22, MA 30, MA 40). The documents are addressed to Mr. Ahmed at the registered unit's address (*id.*). Petitioner compared those documents with bills and insurance records obtained from National Grid and GEICO (Tr. 133-34; Pet. Exs. MA 31, MA 32, MA 41, MA 42).

The documents petitioner obtained from National Grid have the same account number, meter number, and amount due as those submitted by Mr. Ahmed, but are addressed to Azahar Haque at 16201 85th Ave 1/RNGS Queens, NY 11432 (Pet. Exs. MA 31 at 6, MA 32 at 7). Thus, Mr. Ahmed submitted a National Grid bill with a falsified name and unit number.

Similarly, the authentic car insurance policy and identification cards that GEICO provided to petitioner are for the same vehicle model and year, with the same beginning and ending policy and vehicle identification numbers as the documents submitted by Mr. Ahmed, but the

actual documents obtained from GEICO are addressed to Azahar M. Haque in Buffalo, New York (Pet. Ex. MA 42 at 46). Thus, Mr. Ahmed submitted falsified car insurance records to petitioner. The falsehoods were material because they were submitted to prove that Mr. Ahmed lawfully occupied the unit, a requirement for obtaining a short-term rental registration.

**Offering illegal short-term rentals**

Petitioner alleges that on 17 occasions between September 3, 2024, and November 29, 2025, Mr. Ahmed unlawfully offered short-term rentals of an entire registered unit and on 16 occasions during that period he offered the unit to more than two guests at a time (Pet. Ex. MA 6 at ¶¶ 78, 81). These charges are sustained, in part.

To show that Mr. Ahmed booked unlawful rentals, petitioner presented Airbnb booking records and screenshots of Airbnb listings. After excluding cancellations and reservations for two or fewer guests, the Airbnb booking records show that Mr. Ahmed unlawfully booked the unit for more than two guests at a time on at least 16 occasions during the relevant time frame (Pet. Exs. MA 72 at ¶ 19, MA 90 at 9). Admin. Code §27-2004(a)(4)(a).

Airbnb records do not show that Mr. Ahmed offered or arranged for rentals of an entire registered unit on 17 occasions between September 3, 2024, to November 29, 2025; however, they proved that he did so on 12 occasions (Pet. Ex. MA 90). A screenshot of an Airbnb listing demonstrates that, as of June 23, 2025, Mr. Ahmed offered the entire unit for short-term rentals (Pet. Ex. MA 52 at 1). Airbnb records show that from June 23, 2025, to November 29, 2025, Mr. Ahmed unlawfully accepted bookings for an entire registered unit on 12 occasions (Pet. Ex. MA 90 at 9). *See* 43 RCNY § 21-10(13).

**Failure to notify petitioner of changes to application information**

The petition alleges that between September 3, 2024, and June 23, 2025, Mr. Ahmed changed his Airbnb listings, without notifying petitioner, to offer short-term rentals of the entire unit, for unhosted stays, and more than two guests at a time (Pet. Ex. MH 6 at ¶¶ 84, 90, 96). These specifications are sustained.

In September 2024, when petitioner approved the registration of Mr. Ahmed's unit for short-term rentals, the Airbnb listing stated that it was for a room for two guests, who would share "parts of the home," and the space "will be shared with the owner" who will be present

during the stay (Pet. Exs. MA 50 at 1, MA 51 at 1, 3). By June 23, 2025, Mr. Ahmed had changed the Airbnb listing to delete the reference to a host sharing the home and to state that the “[e]ntire rental unit” was available for up to nine guests and guests would “have exclusive access to the entire floor” for “a truly private experience” (Pet. Ex. MA 52 at 1, 4).

Mr. Ahmed failed to amend his application to reflect that he had changed the Airbnb listing on June 23, 2025, to offer (1) short-term rentals to more than two guests at a time; (2) exclusive, unhosted access; and (3) use of the entire unit (Pet. Ex. MA 2). Had Mr. Ahmed notified petitioner of those changes, they would not have been approved (Tr. 144). By failing to report three material changes to his Airbnb listing, Mr. Ahmed violated petitioner’s rules. 43 RCNY § 21-06(2) (requiring registered hosts to notify petitioner within 15 days of any changes to information contained in the application).

#### **Operating short-term rental in violation of applicable laws**

Petitioner alleges that on 17 occasions between September 3, 2024, and November 29, 2025, Mr. Ahmed unlawfully operated a short-term rental by impermissibly changing the occupancy of the unit and failing to provide an automatic sprinkler or fire alarm system (Pet. Ex. MA 6 at ¶¶ 102-05). These specifications are sustained, in part.

Airbnb payment records show that Mr. Ahmed completed at least 16 transactions from September 3, 2024, to November 29, 2025, where more than two guests occupied the unit at the same time (Pet. Ex. MA 90 at 9; ALJ Ex. 1).<sup>5</sup> On each occasion, Mr. Ahmed changed the building’s usage from permissible short-term rental to impermissible transient use (Tr. 97-99).

By converting the unit to transient use, Mr. Ahmed was required to provide an automatic sprinkler system and a Class J fire alarm (Tr. 97-98). Admin. Code §§ 28-301.1, 27-954; BC §§ 903.2 (sprinkler system); 907.2.8 (fire alarm). Petitioner presented undisputed evidence that the building lacked permits for an automatic sprinkler system or Class J fire alarm system from September 3, 2024, to November 29, 2025 (Pet. Ex. MA 71 at ¶¶ 11-14). This

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<sup>5</sup> Petitioner claimed that there were 17 completed transactions during the relevant time frame where Mr. Ahmed permitted unhosted guests to use the entire unit (Pet. Ex. MA 6 at ¶¶ 103-05). As noted, however, the evidence failed to prove that Mr. Haque permitted such usage before June 23, 2025. Airbnb records show that there were eight completed transactions from June 23, 2025, to November 29, 2025 (Pet. Ex. MA 90 at 10).

evidence demonstrates that on 16 occasions Mr. Ahmed unlawfully allowed the unit to be occupied without a required sprinkler or fire alarm system. On each occasion Mr. Ahmed violated petitioner's rules.

### **Mafruha Haque**

Mafruha Haque is the registered host of 85-35 168th Place, Unit 1 (Pet. Ex. MH 2 at 1, 3-4). On June 18, 2024, Ms. Sharmin submitted the application for a short-term rental registration certificate on behalf of Ms. Haque (Pet. Ex. MH 2 at 2). Petitioner requires proof of the applicant's identity (Tr. 25-26). To satisfy that requirement, Ms. Haque's passport was submitted to petitioner (Tr. 26; Pet. Ex. MH 2 at 9). On June 28, 2024, petitioner approved the application and issued a short-term rental registration certificate to Ms. Haque (Tr. 137; Pet. Exs. MH 1, MH 2 at 5).

#### **False Statement**

Petitioner alleges that, between June 18, 2024, and June 28, 2024, Ms. Haque made a materially false statement in an application for a registration to conduct short-term rentals (Pet. Ex. MH 6 at ¶ 72). This specification is sustained.

As proof of occupancy, the application included a National Grid bill with an account number, Ms. Haque's name, and the unit's address (T. 73-74; Pet. Ex. MH 40). Petitioner obtained from National Grid a copy of the actual bill for the account number (Tr. 138-39; Pet. Exs. MH 41 at 1, MH 42 at 5). The actual National Grid bill is addressed to Mr. Haque at 84-59 161st Street and is otherwise identical to the bill submitted with Ms. Haque's application for that unit (Tr. 138-39; Exs. MH 40, 42). Indeed, Mr. Haque submitted the same bill in connection with another application he submitted (Pet. Ex. AH 21).

The National Grid bill submitted to obtain Ms. Haque's registration certificate was fraudulent because the name and address had been altered (Tr. 139-40). Those falsehoods were material because proof of permanent occupancy is necessary to obtain a short-term rental registration certificate. As the registered host of the unit, who provided her passport as part of the application, Ms. Haque is responsible for the false statements.

### **Offering illegal short-term rentals**

Petitioner alleges that, on 76 occasions between June 28, 2024, and January 10, 2026, Ms. Haque unlawfully offered, arranged for, or allowed short-term rentals of an entire registered unit to more than two guests at a time (Pet. Ex. MH 6 at ¶¶ 76, 79). These charges are sustained, in part.

To prove that Ms. Haque offered unlawful short-term rentals, petitioner relied on Airbnb booking records and screenshots of Airbnb listings. After excluding cancellations and reservations for two or fewer guests from Airbnb booking records, petitioner's investigator identified at least 76 occasions where Ms. Haque unlawfully booked more than two guests at a time (Tr. 102; Pet. Ex. MH 110 at 17-18). See Admin. Code § 27-2004(a)(4)(a).

The booking records do not show whether Ms. Haque offered, arranged for, or allowed rentals of an entire registered unit on 76 occasions from June 28, 2024, to January 10, 2026, as alleged. Instead, petitioner proved that Ms. Haque offered and arranged for short-term rental of the entire unit on 30 occasions.

An Airbnb listing from June 28, 2024, states that Ms. Haque offered a "private room in a rental unit" for no more than two guests, who would share the unit with the host, who had a private bathroom (Pet. Ex. MH 71 at 4). By June 25, 2025, the listing had changed to offer up to nine guests "exclusive access" to the "[e]ntire rental unit" (Pet. Ex. MH 72 at 1-2). Petitioner did not prove that Ms. Haque had offered rental of the entire unit to guests before June 25, 2025.

Airbnb records show that Ms. Haque booked the unit 30 times, excluding cancellations, after the June 25, 2025 listing change that offered exclusive access to the entire unit (Pet. Ex. MH 110 at 17-18; ALJ Ex. 1). On each occasion, Ms. Haque violated section 21-10(13) of petitioner's rules.

### **Failure to notify petitioner of changes to application information**

The amended petition alleges that, between June 18, 2024, and July 5, 2024, Ms. Haque "changed her Listing," without notifying petitioner, to offer short-term rental of the entire unit, unhosted stays, and more than two guests at a time (Pet. MH 6 at ¶¶ 82, 88, 94). These specifications are sustained, in part.

According to Airbnb records, Ms. Haque accepted at least two reservations for short-term rentals of her registered unit for more than two guests at a time between June 18, 2024, and July 5, 2024 (Pet. Ex. MH 110 at 17). This evidence demonstrates that Ms. Haque had changed her listing to allow more than two guests at a time.

The evidence also established that Ms. Haque failed to notify petitioner of that change as required. 43 RCNY § 21-06(1), (2). According to petitioner's records, Ms. Haque did not amend her unit's application or notify petitioner of any of the changes (Pet. Ex. MH 2). If Ms. Haque had notified petitioner of those changes, they would not have been approved because short-term rentals for more than two guests at a time are not permitted.

Petitioner failed to prove that between June 18, 2024, and July 5, 2024, Ms. Haque changed her listing to allow for rentals of the entire unit or unhosted stays, as alleged in the petition. Airbnb records do not show whether rentals were for an entire unit or unhosted. Nor did petitioner provide screenshots showing that the Airbnb listing had been improperly changed on the dates alleged. Though Ms. Haque had a duty to notify petitioner after she changed her listing on June 25, 2025, that date was long after the dates alleged in the petition. This specification is dismissed because petitioner did not charge Ms. Haque with improperly changing her listing after July 5, 2024.

#### **Operating short-term rental in violation of applicable laws**

Petitioner alleged that on 76 occasions between June 28, 2024, and January 10, 2026, Ms. Haque unlawfully operated a short-term rental by illegally changing the occupancy of the unit, failing to provide an automatic sprinkler system, and failing to provide a fire alarm system (Pet. Ex. MH 6 at ¶¶ 100-03). These specifications are sustained.

The registered unit is an apartment in a two-family building (Pet. Ex. MH 2 at 4). Airbnb transaction records show that, during the relevant time frame, Ms. Haque allowed guests to occupy the unit for unlawful short-term rentals. On 76 occasions, more than two guests stayed in the unit at a time (Pet. Ex. MH 110 at 17-18; ALJ Ex. 1). By permitting those stays, Ms. Haque unlawfully changed the unit's usage from permissible short-term rental to impermissible transient use.

On each occasion when Ms. Haque allowed transient use of the unit, she was required to provide an automatic sprinkler system and a fire alarm system (Tr. 140-41). Admin. Code §§ 28-301.1, 27-954; BC §§ 903.2 (sprinkler system); 907.2.8 (fire alarm). Based on unrebutted documentary evidence that Ms. Haque never sought permits or applied for a sprinkler system or a fire alarm, petitioner established that Ms. Haque failed to comply with each of those safety requirements on 76 occasions (Tr. 143-46; Pet. Ex. MH 92 at ¶¶ 11-14).

### **Findings and Conclusions**

1. In 2024 Azahar Haque made five materially false statements in short-term rental registration applications by submitting three altered Con Edison bills, an altered National Grid bill, and an altered GEICO insurance document.
2. Petitioner failed to prove that Azahar Haque made materially false statements by submitting a fraudulent lease in September 2024.
3. Azahar Haque illegally offered an entire home for short-term rental, on 20 occasions from May 28, 2025, to November 29, 2025.
4. Azahar Haque illegally offered a short-term rental to more than two guests at a time on 56 occasions from July 18, 2024, to November 29, 2025.
5. Between June 25, 2024, and July 1, 2025, Azahar Haque failed to notify petitioner that he had changed his Airbnb listing to offer short-term rentals to more than two guests at a time.
6. Petitioner did not prove that between June 25, 2024, and July 1, 2024, Azahar Haque changed his Airbnb listing to offer unhosted short-term rentals of an entire home.
7. Azahar Haque unlawfully operated a short-term rental on 56 occasions by illegally changing the usage of the premises from June 25, 2024, to November 29, 2025.

8. Azahar Haque failed to maintain the premises in a code-compliant manner by failing to provide a sprinkler system required for transient use on 56 occasions from June 25, 2024, to November 29, 2025.
9. Azahar Haque failed to maintain the premises in a code-compliant manner by failing to provide a fire alarm system required for transient use on 56 occasions from June 25, 2024, to November 29, 2025.
10. Mafiz Ahmed made two materially false statements by submitting an altered National Grid bill and an altered GEICO insurance identification card between June 25, 2024, and September 3, 2024.
11. Mafiz Ahmed illegally offered an entire home for short-term rental on 12 occasions from June 23, 2025, to November 29, 2025.
12. Mafiz Ahmed illegally offered a short-term rental to more than two guests at a time on 16 occasions between September 3, 2024, and November 29, 2025.
13. Between September 3, 2024, and June 23, 2025, Mafiz Ahmed failed to notify petitioner that he had made three changes to his Airbnb listing by offering short-term rentals without a host, for an entire unit, to more than two guests at a time.
14. Mafiz Ahmed unlawfully operated a short-term rental on 16 occasions by illegally changing the occupancy of his premises from September 3, 2024, to November 29, 2025.
15. Mafiz Ahmed failed to maintain his premises in a code-compliant manner by not providing a sprinkler system required for transient use on 16 occasions from September 3, 2024, to November 29, 2025.
16. Mafiz Ahmed failed to maintain his premises in a code-compliant manner by not providing a fire alarm system required for transient use on 16 occasions from September 3, 2024, to November 29, 2025.

17. Mafruha Haque made a material false statement by submitting an altered National Grid bill to petitioner between June 18, 2024, and June 28, 2024.
18. Mafruha Haque illegally offered an entire home for short-term rental, on 30 occasions from June 25, 2025, to January 10, 2026.
19. Mafruha Haque illegally offered a short-term rental to more than two guests at a time on 76 occasions from June 28, 2024, to January 10, 2026.
20. Between June 18, 2024, and July 5, 2024, Mafruha Haque failed to notify petitioner that she had changed her Airbnb listing to offer short-term rentals to more than two guests at a time.
21. Petitioner failed to prove that between June 18, 2024, and July 5, 2024, Mafruha Haque had changed her listing to allow for unhosted short-term rentals of an entire unit.
22. Mafruha Haque unlawfully operated a short-term rental by illegally changing the use of her premises on 76 occasions from June 28, 2024, to January 10, 2026.
23. Mafruha Haque failed to maintain the premises in a code-compliant manner by not providing a sprinkler system required for transient use on 76 occasions from June 28, 2024, to January 10, 2026.
24. Mafruha Haque failed to maintain the premises in a code-compliant manner by not providing a fire alarm system required for transient use on 76 occasions from June 28, 2024, to January 10, 2026.

## **Order**

Petitioner seeks revocation of the short-term registrations for each of the three respondents based on their material false statements and illegal use of short-term rentals (Pet. Exs. AH 6 at ¶ 198, MA 6 at ¶ 108, MH 6 at ¶ 105). Admin. Code § 26-3104(d) (authorizing

revocation of registration of short-term dwelling unit for making material false statement or unlawful use of unit); 43 RCNY § 21-14(1) (same). In addition, petitioner requests civil penalties of \$1,000 for each false statement and \$100 for each violation of its rules (Exs. AH 6 at ¶ 199, MA 6 at ¶ 109, MH 6 at ¶ 106). Admin. Code § 26-3104(e) (authorizing this tribunal to impose civil penalties); 43 RCNY § 21-13(3) (authorizing civil penalties of \$1,000 for submission of false statement and \$100 other violations of relevant provisions of the Administrative Code). Those penalty requests are appropriate.

Respondents' violations were not the result of honest errors or bookkeeping mistakes. They falsified documents in a deliberate effort to obtain short-term rental registrations to which they were not entitled. After registering units, respondents repeatedly violated the law by offering illegal short-term rentals and allowing unlawful use of their units. Because they failed to appear for trial, respondents offered no defense of their conduct or any mitigation.

Accordingly, Azahar Haque's registration to conduct short-term rentals at 84-59 161st Street, Unit 1, Jamaica, New York (OSE-STRREG-0002283) is revoked; Mafiz Ahmed's registration to conduct short-term rentals at 162-01 85<sup>th</sup> Avenue, Unit 2, Jamaica, New York (OSE-STRREG-0002524) is revoked, and Mafruha Haque's registration to conduct short-term rentals at 85-35 168th Place, Unit 1, Jamaica, New York (OSE-STRREG-0002321) is revoked. Respondents are ordered to pay the following civil penalties:

**Azahar Haque**

| <b>Violation</b>         | <b>Description</b>                                    | <b>#</b> | <b>Fine per violation</b> | <b>Total</b> |
|--------------------------|---|----------|---------------------------|--------------|
| Admin. Code § 26-3104(c) | Material false statement in application               | 5        | \$1,000                   | \$5,000      |
| 43 RCNY § 21-10(13)      | Offering entire registered unit for short-term rental | 20       | \$100                     | \$2,000      |
| 43 RCNY § 21-10(11)      | Accommodating more than two guests at a time          | 56       | \$100                     | \$5,600      |
| 43 RCNY § 21-06(2)       | Failure to notify petitioner of material change       | 1        | \$100                     | \$100        |

| <b>Violation</b>                  | <b>Description</b>                            | <b>#</b> | <b>Fine per violation</b> | <b>Total</b>    |
|-----------------------------------|---|----------|---------------------------|-----------------|
| 43 RCNY § 21-10(1)                | Unlawful transient use (occupancy violation)  | 56       | \$100                     | \$5,600         |
| 43 RCNY § 21-10(1) / BC § 903.2   | Failure to provide automatic sprinkler system | 56       | \$100                     | \$5,600         |
| 43 RCNY § 21-10(1) / BC § 907.2.8 | Failure to provide Class J fire alarm system  | 56       | \$100                     | \$5,600         |
|                                   | <b>Total</b>                                  |          |                           | <b>\$29,500</b> |

**Mafiz Ahmed**

| <b>Violation</b>                  | <b>Description</b>                                    | <b>#</b> | <b>Per Violation</b> | <b>Total</b>   |
|-----------------------------------|---|----------|----------------------|----------------|
| Admin. Code § 26-3104(c)          | Material false statement in application               | 2        | \$1,000              | \$2,000        |
| 43 RCNY § 21-10(13)               | Offering entire registered unit for short-term rental | 12       | \$100                | \$1,200        |
| 43 RCNY § 21-10(11)               | Accommodating more than two guests at a time          | 16       | \$100                | \$1,600        |
| 43 RCNY § 21-06(2)                | Failure to notify petitioner of material changes      | 3        | \$100                | \$300          |
| 43 RCNY § 21-10(1)                | Unlawful transient use (occupancy violation)          | 16       | \$100                | \$1,600        |
| 43 RCNY § 21-10(1) / BC § 903.2   | Failure to provide automatic sprinkler system         | 16       | \$100                | \$1,600        |
| 43 RCNY § 21-10(1) / BC § 907.2.8 | Failure to provide Class J fire alarm system          | 16       | \$100                | \$1,600        |
|                                   | <b>Total</b>  |          |                      | <b>\$9,900</b> |

**Mafruha Haque**

| <b>Violation</b>                  | <b>Description</b>                                    | <b>#</b> | <b>Per Violation</b> | <b>Total</b> |
|-----------------------------------|---|----------|----------------------|--------------|
| Admin. Code § 26-3104(c)          | Material false statement in application               | 1        | \$1,000              | \$1,000      |
| 43 RCNY § 21-10(13)               | Offering entire registered unit for short-term rental | 30       | \$100                | \$3,000      |
| 43 RCNY § 21-10(11)               | Accommodating more than two guests at a time          | 76       | \$100                | \$7,600      |
| 43 RCNY § 21-06(2)                | Failure to notify petitioner of material changes      | 1        | \$100                | \$100        |
| 43 RCNY § 21-10(1)                | Unlawful transient use (occupancy violation)          | 76       | \$100                | \$7,600      |
| 43 RCNY § 21-10(1) / BC § 903.2   | Failure to provide automatic sprinkler system         | 76       | \$100                | \$7,600      |
| 43 RCNY § 21-10(1) / BC § 907.2.8 | Failure to provide Class J fire alarm system          | 76       | \$100                | \$7,600      |
|                                   | Total   |          |                      | \$34,500     |

Kevin F. Casey  
Administrative Law Judge

May 20, 2026

Appearances:

**Zachary Mason, Esq.**  
**Aron Zimmerman, Esq.**  
**Joseph Giacona, Esq.**  
*Attorneys for Petitioner*

*No Appearances by or for Respondents*