



**CITY OF STAMFORD**  
**BOARD OF ASSESSMENT APPEALS**  
888 Washington Boulevard  
P.O. Box 10152  
Stamford, CT 06904-2152  
Telephone: (203) 977-4016

**Minutes of Meeting on September 12, 2022**  
**(This meeting was held virtually via Zoom.)**

The meeting began at 5:30 P.M.

**Members present were:** Chairman, George Sessa, Raymond W. Leyden, Larry Ginsberg, and Prisca Lin, Clerk.

**Motor Vehicle Appeals & Deliberations:**

The hearings started at 5:40 P.M. The appeals were heard in the same order as scheduled except for Mr. Baxter and Mr. Risi whose appeals were re-scheduled for a later time in the evening.

The Board deliberated after each hearing and the results are as follows:

File # <b>21061</b>	Appeal Of: <b>2019 Mercedes GLC Coupe</b>	VIN: <b>WDC0J8KB6KF581251</b>	Parcel ID: <b>2396019</b>
Original Asmt 2021 GL:	\$54,022	Final Assessment for 10/1/2021 GL:	\$25,000
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$-29,022
<b>ACTION: Change</b>		Detailed Action: Reduce assessed value to \$25,000 based on prior BAA ruling on car structural damage	
Members Present for Deliberations:		G.Sessa, R W Leyden, L Ginsberg	
Members in Favor:		G.Sessa, R W Leyden, L Ginsberg	
Members Opposed:		none	

File # <b>21062</b>	Appeal Of: <b>2014 Nissan Sentra</b>	VIN: <b>3N1AB7AP7EL613006</b>	Parcel ID: <b>2332670</b>
Original Asmt 2021 GL:	\$5,250	Final Assessment for 10/1/2021 GL:	\$5,250
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$0
<b>ACTION: No Change</b>		Detailed Action: No Change, no compelling evidence provided to support change	
Members Present for Deliberations:		G.Sessa, R W Leyden, L Ginsberg	
Members in Favor:		G.Sessa, R W Leyden, L Ginsberg	
Members Opposed:		none	

File # <b>21063</b>	Appeal Of: <b>2015 Honda Fit</b>	VIN: <b>3HGGK5H56FM758521</b>	Parcel ID: <b>2352263</b>
Original Asmt 2021 GL:	\$8,540	Final Assessment for 10/1/2021 GL:	\$6,230
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$-2,310
<b>ACTION: Change</b>		Detailed Action: Adjust assessed value based on actual mileage (280,000)	
Members Present for Deliberations:		G.Sessa, R W Leyden, L Ginsberg	
Members in Favor:		G.Sessa, R W Leyden, L Ginsberg	
Members Opposed:		none	

File # <b>21064</b>	Appeal Of: <b>2008 Honda Fit</b>	VIN: <b>JHMGD38668S015789</b>	Parcel ID: <b>2352262</b>
Original Asmt 2021 GL:	\$4,010	Final Assessment for 10/1/2021 GL:	\$3,010
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$-1,000
ACTION: <b>Change</b>		Detailed Action: Reduce FMV by \$1000 due to issues with the catalytic converter	
Members Present for Deliberations:		G.Sessa, R W Leyden, L Ginsberg	
Members in Favor:		G.Sessa, R W Leyden, L Ginsberg	
Members Opposed:		none	

File # <b>21065</b>	Appeal Of: <b>2020 Maserati Levante</b>	VIN: <b>ZN661ZUA8LX353689</b>	Parcel ID: <b>PPF02449</b>
Original Asmt 2020 GL:	\$108,129	Final Assessment for 10/1/2021 GL:	\$100,000
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$-8,129
ACTION: <b>Change</b>		Detailed Action: Reduce assessment to \$100,000 due to damage per majority vote	
Members Present for Deliberations:		G.Sessa, R W Leyden, L Ginsberg	
Members in Favor:		G.Sessa, R W Leyden, L Ginsberg	
Members Opposed:		none	

File # <b>21066</b>	Appeal Of: <b>2020 Maserati Levante</b>	VIN: <b>ZN661ZUA8LX353689</b>	Parcel ID: <b>PPF02449</b>
Original Asmt 2021 GL:	\$108,129	Final Assessment for 10/1/2021 GL:	\$100,000
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$-8,129
ACTION: <b>Change</b>		Detailed Action: Reduce assessment to \$100,000 due to damage per majority vote	
Members Present for Deliberations:		G.Sessa, R W Leyden, L Ginsberg	
Members in Favor:		G.Sessa, R W Leyden, L Ginsberg	
Members Opposed:		none	

File # <b>21067</b>	Appeal Of: <b>2015 Infiniti Q50</b>	VIN: <b>JN1BV7AR2FM414322</b>	Parcel ID: <b>MVF02045</b>
Original Asmt 2019 GL:	\$12,859	Final Assessment for 10/1/2021 GL:	\$0
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$-12,859
ACTION: <b>Change</b>		Detailed Action: Remove from Stamford tax roll - non-Stamford resident	
Members Present for Deliberations:		G.Sessa, R W Leyden, L Ginsberg	
Members in Favor:		G.Sessa, R W Leyden, L Ginsberg	
Members Opposed:		none	

File # <b>21068</b>	Appeal Of: <b>2019 Chevrolet Trax</b>	VIN: <b>KL7CJLSB4KB829281</b>	Parcel ID: <b>PPF02522</b>
Original Asmt 2020 GL:	\$14,897	Final Assessment for 10/1/2021 GL:	\$14,897
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$0
ACTION: <b>No Change</b>		Detailed Action: No Change, evidence indicated Stamford residency during tax year	
Members Present for Deliberations:		G.Sessa, R W Leyden, L Ginsberg	
Members in Favor:		G.Sessa, R W Leyden, L Ginsberg	
Members Opposed:		none	

File # <b>21069</b>	Appeal Of: <b>2017 Jeep Patriot</b>	VIN: <b>1C4NJRBB8HD106741</b>	Parcel ID: <b>PPF02738</b>
Original Asmt 2021 GL:	\$16,564	Final Assessment for 10/1/2021 GL:	\$16,564
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$0
ACTION: <b>No Change</b>		Detailed Action: No Change, evidence indicated Stamford residency during tax year	
Members Present for Deliberations:		G.Sessa, R W Leyden, L Ginsberg	
Members in Favor:		G.Sessa, R W Leyden, L Ginsberg	
Members Opposed:		none	

File # <b>21070</b>	Appeal Of: <b>2012 Kaiti J150E</b>	VIN: <b>LYDTCKPN4C500018</b>	Parcel ID: <b>1938122</b>
Original Asmt 2019 GL:	\$9,980	Final Assessment for 10/1/2021 GL:	\$9,980
Appeal Heard By: G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)		\$0
ACTION: <b>No Change</b>	Detailed Action: No Change, BAA cannot adjust regular motor vehicle bills for prior Grand List years		
Members Present for Deliberations:	G.Sessa, R W Leyden, L Ginsberg		
Members in Favor:	G.Sessa, R W Leyden, L Ginsberg		
Members Opposed:	none		

File # <b>21071</b>	Appeal Of: <b>2012 Kaiti J150E</b>	VIN: <b>LYDTCKPN4C500018</b>	Parcel ID: <b>2036579</b>
Original Asmt 2020 GL:	\$9,480	Final Assessment for 10/1/2021 GL:	\$9,480
Appeal Heard By: G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)		\$0
ACTION: <b>No Change</b>	Detailed Action: No Change, BAA cannot adjust regular motor vehicle bills for prior Grand List years		
Members Present for Deliberations:	G.Sessa, R W Leyden, L Ginsberg		
Members in Favor:	G.Sessa, R W Leyden, L Ginsberg		
Members Opposed:	none		

File # <b>21072</b>	Appeal Of: <b>2019 Jeep Cherokee</b>	VIN: <b>1C4PJMDN4KD116760</b>	Parcel ID: <b>PPF01877</b>
Original Asmt 2020 GL:	\$24,347	Final Assessment for 10/1/2021 GL:	\$0
Appeal Heard By: G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)		\$-24,347
ACTION: <b>Change</b>	Detailed Action: Remove from Stamford tax roll - vehicle most frequently garaged out of state during tax period		
Members Present for Deliberations:	G.Sessa, R W Leyden, L Ginsberg		
Members in Favor:	G.Sessa, R W Leyden, L Ginsberg		
Members Opposed:	none		

File # <b>21073</b>	Appeal Of: <b>2005 Toyota Camry</b>	VIN: <b>4T1BF30KX5U105098</b>	Parcel ID: <b>2351184</b>
Original Asmt 2021 GL:	\$3,900	Final Assessment for 10/1/2021 GL:	\$3,900
Appeal Heard By: G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)		\$0
ACTION: <b>No Change</b>	Detailed Action: No Change, no evidence presented to prove condition of the vehicle		
Members Present for Deliberations:	G.Sessa, R W Leyden, L Ginsberg		
Members in Favor:	G.Sessa, R W Leyden, L Ginsberg		
Members Opposed:	none		

File # <b>21074</b>	Appeal Of: <b>2018 Audi S5</b>	VIN: <b>WAUR4AF54JA041468</b>	Parcel ID: <b>MVF04131</b>
Original Asmt 2018 GL:	\$41,300	Final Assessment for 10/1/2021 GL:	\$41,300
Appeal Heard By: G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)		\$0
ACTION: <b>No Change</b>	Detailed Action: No Change per majority vote, no evidence to prove not liable for taxation by the City of Stamford		
Members Present for Deliberations:	G.Sessa, R W Leyden, L Ginsberg		
Members in Favor:	G.Sessa, L Ginsberg		
Members Opposed:	R W Leyden		

File # <b>21075</b>	Appeal Of: <b>2018 Audi S5</b>	VIN: <b>WAUR4AF54JA041468</b>	Parcel ID: <b>MVF04131</b>
Original Asmt 2019 GL:	\$32,711	Final Assessment for 10/1/2021 GL:	\$32,711
Appeal Heard By: G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)		\$0
ACTION: <b>No Change</b>	Detailed Action: No Change per majority vote, no evidence to prove not liable for taxation by the City of Stamford		
Members Present for Deliberations:	G.Sessa, R W Leyden, L Ginsberg		
Members in Favor:	G.Sessa, L Ginsberg		
Members Opposed:	R W Leyden		

File # <b>21076</b>	Appeal Of: <b>2018 Audi S5</b>	VIN: <b>WAUR4AF54JA041468</b>	Parcel ID: <b>MVF04131</b>
Original Asmt 2020 GL:	\$31,049	Final Assessment for 10/1/2021 GL:	\$31,049
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$0
ACTION: <b>No Change</b>	Detailed Action: No Change per majority vote, no evidence to prove not liable for taxation by the City of Stamford		
Members Present for Deliberations:	G.Sessa, R W Leyden, L Ginsberg		
Members in Favor:	G.Sessa, L Ginsberg		
Members Opposed:	R W Leyden		

File # <b>21077</b>	Appeal Of: <b>2014 Chevrolet Silverado</b>	VIN: <b>1GCVKREC6EZ321941</b>	Parcel ID: <b>2303391</b>
Original Asmt 2021 GL:	\$18,830	Final Assessment for 10/1/2021 GL:	\$18,830
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$0
ACTION: <b>No Change</b>	Detailed Action: No Change, no compelling evidence provided to support reduction of car value		
Members Present for Deliberations:	G.Sessa, R W Leyden, L Ginsberg		
Members in Favor:	G.Sessa, R W Leyden, L Ginsberg		
Members Opposed:	none		

File # <b>21078</b>	Appeal Of: <b>2014 Audi Allroad</b>	VIN: <b>WA1UFAFL1EA143302</b>	Parcel ID: <b>2303390</b>
Original Asmt 2021 GL:	\$13,480	Final Assessment for 10/1/2021 GL:	\$13,480
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$0
ACTION: <b>No Change</b>	Detailed Action: No Change, no compelling evidence provided to support reduction of car value		
Members Present for Deliberations:	G.Sessa, R W Leyden, L Ginsberg		
Members in Favor:	G.Sessa, R W Leyden, L Ginsberg		
Members Opposed:	none		

File # <b>21079</b>	Appeal Of: <b>2012 Hyundai Elantra</b>	VIN: <b>KMHDH4AE7CU439877</b>	Parcel ID: <b>2378474</b>
Original Asmt 2021 GL:	\$5,640	Final Assessment for 10/1/2021 GL:	\$5,443
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$-197
ACTION: <b>Change</b>	Detailed Action: Adjust assessed value based on 150,000 miles		
Members Present for Deliberations:	G.Sessa, R W Leyden, L Ginsberg		
Members in Favor:	G.Sessa, R W Leyden, L Ginsberg		
Members Opposed:	none		

File # <b>21080</b>	Appeal Of: <b>2018 Volvo XC90</b>	VIN: <b>YV4102PK6J1352595</b>	Parcel ID: <b>2318421</b>
Original Asmt 2021 GL:	\$28,320	Final Assessment for 10/1/2021 GL:	\$28,320
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$0
ACTION: <b>No Change</b>	Detailed Action: No Change, no compelling evidence provided to support reduction of car value		
Members Present for Deliberations:	G.Sessa, R W Leyden, L Ginsberg		
Members in Favor:	G.Sessa, R W Leyden, L Ginsberg		
Members Opposed:	none		


File # <b>21081</b>	Appeal Of: <b>2018 Maserati Ghibli S</b>	VIN: <b>ZAM57YTA5J1292367</b>	Parcel ID: <b>2321789</b>
Original Asmt 2021 GL:	\$69,310	Final Assessment for 10/1/2021 GL:	\$37,800
Appeal Heard By:	G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)	\$-31,510
ACTION: <b>Change</b>	Detailed Action: Reduce FMV to \$54,000 based on purchasing price and J.D. Power pricing guide provided by Assessor's Office		
Members Present for Deliberations:	G.Sessa, R W Leyden, L Ginsberg		
Members in Favor:	G.Sessa, R W Leyden, L Ginsberg		
Members Opposed:	none		

File # <b>21082</b>	Appeal Of: <b>2018 Jeep Grand Cherokee</b>	VIN: <b>1C4RJFCG7JC488024</b>	Parcel ID: <b>2310646</b>
Original Asmt 2021 GL:	\$28,630	Final Assessment for 10/1/2021 GL:	\$28,630
Appeal Heard By: G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)		\$0
ACTION: <b>No Change</b>		Detailed Action: No Change, no compelling evidence provided to support reduction of car value	
Members Present for Deliberations:		G.Sessa, R W Leyden, L Ginsberg	
Members in Favor:		G.Sessa, R W Leyden, L Ginsberg	
Members Opposed:		none	

File # <b>21083</b>	Appeal Of: <b>2021 Subaru Forester</b>	VIN: <b>JF2SKAAC7MH438962</b>	Parcel ID: <b>2344621</b>
Original Asmt 2021 GL:	\$20,260	Final Assessment for 10/1/2021 GL:	\$20,260
Appeal Heard By: G.Sessa, R W Leyden, L Ginsberg	ASMT ADJUSTMENT (+/-)		\$0
ACTION: <b>No Action</b>		Detailed Action: No Action, appellant appeared for the Zoom meeting at scheduled time but not able to stay and attend the delayed hearing.	
Members Present for Deliberations:			
Members in Favor:			
Members Opposed:			

The meeting concluded at 9:55 PM.

Respectfully submitted:



Prisca Lin, Clerk