

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

**1014**

**CA 10-00584**

PRESENT: SMITH, J.P., CARNI, LINDLEY, SCONIERS, AND PINE, JJ.

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IN THE MATTER OF JAMES SYRACUSE LLC  
(1055 JAMES STREET), PETITIONER-RESPONDENT,

V

MEMORANDUM AND ORDER

JOHN C. GAMAGE, ASSESSOR, CITY OF SYRACUSE,  
AND CITY OF SYRACUSE, RESPONDENTS-APPELLANTS.  
(APPEAL NO. 3.)

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JUANITA PEREZ WILLIAMS, CORPORATION COUNSEL, SYRACUSE (JOSEPH FRANCIS  
BERGH OF COUNSEL), FOR RESPONDENTS-APPELLANTS.

GILBERTI STINZIANO HEINTZ & SMITH, P.C., SYRACUSE (JON E. COOPER OF  
COUNSEL), FOR PETITIONER-RESPONDENT.

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Appeal from an order of the Supreme Court, Onondaga County  
(Donald A. Greenwood, J.), entered May 12, 2009. The order denied the  
motion of respondents to dismiss the tax certiorari petition.

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

Same Memorandum as in *Matter of Syracuse Indus. Dev. Agency v*  
*Gamage* ([appeal No. 1] \_\_\_\_ AD3d \_\_\_\_ [Oct. 1, 2010]).

Entered: October 1, 2010

Patricia L. Morgan  
Clerk of the Court