

March 9, 2005

**IN RE: LEON TILLMAN (DECEASED)**

**DOCKET NOS: 26DEMERTZZ9808**

**26NUMERTZZ9105**

**26CSMERTZZ9675**

**26CSMERTZZ9676**

**26CSMERTZZ9677**

**STATEMENT OF RECORD:**

1. Roberta Tillman Perry (hereafter "Petitioner"), daughter of Leon Tillman, deceased, filed five (5) petitions for review with the Tax Review Board on August 2, 2004, requesting a review of bills for work authorized by the City of Philadelphia Department of Licenses and Inspections at the property 1802 North 31<sup>st</sup> St. Philadelphia, Pa. The bills were issued for work performed on five separate occasions between 1993 and 2003.
2. A public hearing was held before the Tax Review Board on October 22, 2004. At the conclusion of the hearing, the Tax Review Board announced its decision to deny the petitions for lack of jurisdiction.
3. Petitioner has appealed to the Philadelphia Court of Common Pleas.

**FINDINGS OF FACT:**

1. Leon Tillman owned the property at 1802 North 31<sup>st</sup> St. from sometime in the 1940s until his death in 1994.
2. The petitioner before the Tax Review Board (TRB) was Mr. Tillman's daughter who was seeking a reduction of the bills.
3. The bills were issued for the following:

TRB Docket No: 26DEMERTZZ9808 for the demolition of the building on the property, issued in the principal amount of \$4,800, administrative cost of \$1,008, interest as of the public hearing date in the amount of \$3,833.28, and lien charge of \$305.90, for a total of \$9,947.18. The initial bill date was May 19, 1993.

TRB Docket No: 26NUMERTZZ9105 for stucco to a party wall, issued in the principal amount of \$5,250, administrative cost of \$1,102.50, interest as of the public hearing date in the amount of \$4,160.59, and a lien charge of \$333.13, for a total of \$10,846.22. The initial bill date was July 22, 1993.

TRB Docket No: 26NUMERTZZ9675 for removal of rubbish and cutting of high weeds, issued in the principal amount of \$309.40, administrative cost of \$64.97, interest as of the public hearing date of \$54.23, lien charge of \$25.21, for a total of \$453.81. The initial bill date was July 25, 2002.

TRB Docket No: 26NUMERTZZ9676 for removal of rubbish and cutting high weeds, issued in the principal amount of \$116.51, administrative cost of \$24.47, interest as of the public hearing date of \$11.22, lien charge of \$13.54, for a total of \$65.74. The initial bill date was October 10, 2003.

TRB Docket No: 26NUMERZZ9677 for removal of rubbish and cutting high weeds, issued in the principal amount of \$203.15, administrative cost of \$42.66, interest as of the public hearing date of \$30.59, lien charge of \$18.79, for a total of \$295.19. The initial bill date was February 11, 2003.

4. Petitioner testified that after her father's death, she and other family members were unaware that they had an ownership interest in the property and so had not done anything to transfer title or to maintain the property.
5. She further testified that because the house had burned down and there was only vacant land she did not know that there were any ownership rights remaining. She did not understand that her father owned the land as well as the building and that even though the building was gone, he still owned the property.
6. Therefore, neither Ms. Tillman-Perry nor any other family member had taken any steps to maintain the property or determine if there were outstanding liens or liabilities.
7. There was no testimony to dispute that the work was performed or that notices and bills were sent from the Department of Licenses and Inspections in a timely manner or as otherwise required by law.

#### CONCLUSIONS OF LAW:

The Philadelphia Code Chapter 19-1702(1) requires that petitions for review be filed with the Tax Review Board no later than sixty (60) days from the date of the bill being questioned.

Petitioner requested review of five (5) bills, the oldest dating back to July 22, 1993 and the most recent being issued on October 10, 2003.

All of the petitions for review were filed with the Tax Review Board on August 2, 2004. These petitions were well past the 60 day jurisdictional filing limitation set by The Philadelphia Code.

Petitioner admitted that in 1993, at the time the property was demolished and any stucco work performed, her father was still alive and the responsible party for the property. He took no action that she or the City representative was aware of to dispute or challenge the bills. She was unaware of the circumstances surrounding the work performed or authorized by the City other than to say that she believed there had been a fire at an adjoining home that had affected this property. She did not know why her father did not address the bills at the time other than to say that he suffered from Alzheimer's Disease at the time of his death and had not kept the family informed about the property.

The later bills, issued after Mr. Tillman's death were ignored by the family because the family members were unaware of their ownership rights and responsibilities. They were also unaware that these bills existed.

There was no testimony to suggest that there was any wrongdoing or error by the City with regard to the billings.

Therefore the decision of the Tax Review Board was to deny these petitions for lack of jurisdiction due to the late filing of the petitions.

Concurred:

Derrick Johnson, Chair  
Una Vee Bruce