

November 14, 2011

IN RE: JAMES DUBE
DOCKET NO: 35WRMERZX1552

STATEMENT OF RECORD:

1. James Dube (hereafter "Petitioner") filed an appeal to the Tax Review Board on January 10, 2006 for review of a water/sewer bill for the property at 4771 Tacony St. Philadelphia, Pa.
2. A public hearing was scheduled for September 7, 2006 and continued at Petitioner's request.
3. A public hearing was scheduled before a Tax Review Board Hearing Master for December 11, 2006. The decision of the Master, as ratified by the Tax Review Board was to deny the petition.
4. Petitioner requested and was granted a rehearing before the full Tax Review Board.
5. A public hearing was scheduled for May 31, 2007 and administratively continued by the Tax Review Board due to a Board scheduling conflict.
6. A public hearing was scheduled for July 5, 2007 and continued at Petitioner's request.
7. A public hearing was scheduled for November 20, 2007 and continued at Petitioner's request.
8. A public hearing was held on July 28, 2009 and was continued for additional documentation to be provided by both Petitioner and the City.
9. A public hearing was held on June 1, 2010 following which the Tax Review Board announced its decision to deny the Petition.
10. Petitioner appealed to the Philadelphia Court of Common Pleas.
11. The Tax Review Board was unable to certify the record due to the inability to obtain a transcript of the Tax Review Board proceedings from the stenographer who could not be located by the Company that provides the court stenographers for the Tax Review Board.

On June 1, 2011, the matter was remanded from the Court of Common Pleas to the Tax Review Board for a rehearing.
12. Petitioner appealed to the Commonwealth Court
13. In compliance with the Court of Common Pleas Remand Order, the Tax Review Board scheduled a public hearing for August 9, 2011. Petitioner failed to appear at this hearing. The decision of the Tax Review Board was to deny the petition based on the failure to appear.
14. Petitioner has appealed the decision of August 9, 2011 to the Court of Common Pleas.

DISCUSSION:

As the petitioning party, Petitioner bears the burden of proof to establish to the Tax Review Board that water/sewer bill provided by the City is in error. Estate of Kuljian v. Philadelphia Tax Review Board, 111 Pa. Cmwlth 451, 533 A.2d 1135 (1987).

Petitioner failed to appear at the Tax Review Board hearing on August 9, 2011. He did not put forth any evidence by way of testimony or documentation to establish to the Tax Review Board that the water/sewer bill offered by the City and in dispute was an incorrect assessment.

Therefore the decision of the tax review board was to deny the petition.

Concurred:

T.David Williams, Esq., Chair
Joseph Ferla
LaVon Wells-Chancy, CPA
Georger Mathew
Nancy Kammerdeiner