March 12, 2012
IN RE: JONATHAN WRENN
DOCKET NO: 36REINPZZ1576

Statement of Record:

1. Jonathan Wrenn (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board on December 24, 2009 for review of delinquent Real Estate taxes, interest and penalty for the property at 6001 Haverford Ave. Philadelphia, Pa. for the tax years 1985 to 2010.

2. A public hearing was held before a Tax Review Board Master n January 24, 2011. The decision of the Master, as ratified by the Tax Review Board, was to deny the petition.

3. Petitioner requested and was granted a rehearing before the full Tax Review Board.

4. A public hearing before the Tax Review Board was scheduled for August 11, 2011 and continued at the hearing for the purpose of having the City representatives provide documents to Petitioner pertaining to Court of Common Pleas and Philadelphia Sheriff Sale proceedings related to the property.

5. A public hearing was held before the Tax Review Board on December 8, 2011, following which the Board announced its decision as follows:

> Petitioner does not own this property and therefore has no liability for the taxes on the property.

6. The City of Philadelphia has appealed the Tax Review Board decision to the Court of Common Pleas.

Findings of Fact:

1. The Petition for Appeal was for the tax years 1985 through 2010. The tax principle due was $8,152.50, with interest of $7,996.98 and penalties of $500.71 as of the Tax Review Board hearing date, lien charges of $440, and legal fees of $861.01, for a total due of $18,021.20.
2. On April 26, 1979, pursuant to a Sheriff's Sale, this property was conveyed to Petitioner's father, Dr. Walter Franklin Wrenn III and Samuel Lee. See City Exhibit 4.
3. Following a second Sheriff's Sale undertaken by the City of Philadelphia, this property was conveyed to the City on February 2, 2003. See City Exhibit 3, Civil Docket report for *City of Philadelphia v. Wrenn 3RD et al*, Philadelphia Court of Common Pleas, Case ID 0209T0002.
4. Petitioner's father, Dr. Wrenn, testified that, believing himself and Mr. Lee to still be the owners of the property, in 2007 they had a deed prepared and recorded with the City of Philadelphia Department of Records to transfer their ownership interests to his son, Petitioner in this appeal.
5. The City's position on the ownership issue of the property as stated by the City's attorney, was that the "proper owner" of this property is the City of Philadelphia. See Notes of Testimony, December 8, 2011, Page 9; City Exhibit 2, Deed conveying premises to the City of Philadelphia, February 2003.
6. Dr. Wrenn testified that he did not receive any notice of the 2003 Sheriff's Sale that, according to City and Court records, divested him of title to this property. See City Exhibit 3.
7. Believing Mr. Lee and himself to still be the rightful owner of the property, in 2007 a

deed was executed and filed with the Philadelphia Department of Records to transfer title of the property from Dr. Wrenn and Mr. Lee to Petitioner. See City Exhibit 4.

8. Petitioner filed the Petition for Appeal to the Tax Review Board believing himself to be the current, rightful owner of the property with standing to contest the Real Estate Tax delinquencies.
9. The City's Office of Property Assessment continues to list Petitioner as the property owner.

Discussion:

The Tax Review Board concurs with the position of the City of Philadelphia Department of Revenue that Petitioner does not hold title to the property. The exhibits submitted by the City substantiated that as a result of the Sheriff's Sale in 2003, title to the property at 6001 Haverford Ave. Philadelphia, Pa. was transferred to the City of Philadelphia by deed dated February 2, 2003 and duly recorded in the City of Philadelphia Department of Records.

Notwithstanding the conflicting ownership information listing Petitioner as the property owner in both the City's accounting system known as TIPS and the Office of Property Assessment, there was no evidence presented to establish that at anytime after the recording of the 2003 Sheriff's deed granting the property to the City of Philadelphia, a deed ever flowed from the City of Philadelphia to Petitioner, his father or any other individual or entity. Therefore the finding of the Tax Review Board was that the City of Philadelphia remained the property owner up to and including the public hearing on August 11, 2011.

Essentially, the City established and the Board agreed that Petitioner was not the property owner.

Upon finding that Petitioner was not the rightful owner of the property in question, the Tax Review Board issued its decision that Petitioner did not have any liability or responsibility for the Real Estate taxes, interest, penalty or other associated charges due for this property. It is well established that "(i)n Pennsylvania, as elsewhere generally, liability for the taxes on real property is incident to the ownership." *Stephens et al v. Reed*, 121 F.2d 696; 1941 U.S. LEXIS 3303.

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