

February 6, 2014

In Re: Ajay K. Singhal

Docket no:26DEMERZZ9479

Statement of Record:

1. Ajay K. Singhal (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board (TRB) on August 15, 2012 seeking review of a bill for demolition of the located at 5249 North Warnock St.. by order of the City of Philadelphia Department of Licenses & Inspections (L&I).
2. A public hearing was scheduled before a TRB Master for November 14, 2012. At the conclusion of this hearing, the decision of the Master, as ratified by the TRB, was to abate ½ of the administrative charge contingent on Petitioner entering into a payment arrangement for the balance within 30 days of the date of the revised bill.
3. Petitioner requested and was granted a rehearing before the full TRB.
4. A public hearing was scheduled before the TRB for May 9, 2013. Petitioner failed to appear at that hearing and the petition was denied.
5. Petitioner requested and was granted a rehearing.
6. A public hearing before the TRB was scheduled for August 22, 2013. At the conclusion of that hearing, the TRB announced its decision to abate 50% of the interest and 100% of the administrative charge contingent on Petitioner entering into a payment agreement within 60 days for payment of the remaining balance.
7. The City of Philadelphia filed an appeal to the Court of Common Pleas.

Findings of Fact:

1. Petitioner owned the property located at 5249 Warnock St. Philadelphia, Pa. during all times relevant to this appeal.
2. A Violation Notice was issued regarding this property by the Philadelphia Department of Licenses and Inspections (L&I) and was sent to Petitioner on or about February 28, 2010.
3. This Violation Notice designated the property at 5249 Warnock St. as "UNSAFE" within the meaning of the Philadelphia Property Maintenance Code and went on to provide detail as to the specific structural violations.
4. Petitioner did not act promptly to repair or demolish the property as required by the Violation Notice.
5. On or about May 5, 2011, the property was declared "Imminently Dangerous" by L&I, and an immediate demolition was ordered by L&I.
6. Bids were requested by the City of Philadelphia for the demolition of the property.
7. Multiple bids were received. The lowest bid was accepted and the property was demolished.

8. Following the demolition, a bill was sent to Petitioner as provided for in The Philadelphia Code. The bill was sent by registered mail and a signed receipt obtained upon delivery.
9. Subsequent to receiving the bill, Petitioner filed a TRB petition. The initial hearing that resulted from this Petition for Appeal was before a TRB Master. A representative for the city was present at that hearing and did not raise any jurisdictional challenges to the petition. The hearing proceeded to conclusion. A decision was rendered from which a timely appeal was taken to the TRB.
10. The amount due for the demolition was principal of \$21,500, an administrative charge added by the city of \$4,515.00, lien charge of \$1316.25, and interest as of the TRB hearing date of \$3,251.75, for a total due of \$30,583.00.
11. Petitioner testified that in his opinion the bill presented to him for the demolition was too high. He did not provide any documentation or additional substantive testimony to support his position.

Conclusions of Law:

1. The City challenged the jurisdiction of the TRB stating that the Petition for Appeal had been filed beyond the 60 day limit set forth in The Philadelphia Code Chapter 19-1702. It was the finding of the TRB that the city was on notice at the hearing before the Master of Petitioner's appeal and of any issues as to the timeliness of his petition for appeal and by their own admission failed to raise it and proceeded with the hearing.

While the proceeding before the TRB was de novo thus allowing all issues to be revisited, including the jurisdictional challenge, it was the decision of the TRB members in this instance to allow the appeal to proceed as all parties were present and prepared to do so. There was no element of surprise to harm the city or impede its ability to present its case. There was no argument made that the passage of time had somehow eroded the availability or quality of the city's evidence.

2. Petitioner testified that the bill was too high but provided no substantiation for this statement. The burden of proof is on the Petitioner in a TRB matter to prove by substantial evidence that the City's bill was too high or in error in any way. Petitioner did not offer any testimony or documentation to show the TRB that the demolition bill was not correct for this property or a property of this kind. Therefore, it was the decision of the TRB that Petitioner did not meet his burden of proof.
3. This case was heard as a companion to a separate appeal filed by Petitioner for TRB Docket No: 26DEMERZZ9480. Taken as a whole, the TRB determined that Petitioner demonstrated that he was not ignoring or abandoning his properties but also was not moving within the required time frames to address the serious issues with this property highlighted by L&I. Therefore the TRB determined that an abatement of the administrative charge and $\frac{1}{2}$ of the interest was a fair

adjustment contingent on Petitioner's payment of the remaining balance consisting of the full demolition cost from the contractor, ½ of the interest and the lien charges.

Concurred:

Nancy Kammerdeiner, Chair

Christian DiCicco

Joseph Ferla

George Mathew, CPA

Milton Oates