

October 22, 2008

IN RE: **Frederick Clarkson**  
DOCKET NO: **26LIMERZZ9790**

STATEMENT OF RECORD:

1. Frederick Clarkson (hereafter "Petitioner") filed a Tax Review Board petition on December 28, 2005 requesting review of an abatement bill issued by the Department of Licenses & Inspections for an asbestos inspection at the property located at 1909 South 56<sup>th</sup> St. Philadelphia, Pa.
2. There was a public hearing before a Tax Review Board Master on May 11, 2006. The decision of the Master, as ratified by the Tax Review Board, was to deny the petition.
3. Petitioner requested and was granted an appeal to the full Tax Review Board.
4. The case was listed and continued on several occasions.
5. A public hearing before the Tax Review Board was held July 24, 2008. Petitioner failed to appear. The decision of the Tax Review Board was to deny the petition.
6. Petitioner has appealed to the Philadelphia Court of Common Pleas.

DISCUSSION:

The petitioning party bears the burden of proof to establish by substantial and evidence that the bill or assessment set forth by the City of Philadelphia is incorrect. City of Philadelphia v. Litvin, 235 A. 2d 157 (Pa. Super 1967) .

A notice of the scheduled hearing was mailed to Petitioner's attorney of record, on May 28, 2008.

Petitioner and his representative failed to appear at the hearing and therefore failed to meet his burden of proof. There was no evidence presented and the petition was denied.

**Concurred:**

Monique Delapenha, Esq., Chair  
Joseph Ferla  
T. David Williams, Esq.  
Beatrice Turner