April 8, 2009

IN RE: ZULFIQAR GHUMAN
DOCKET NO: 5WRMERZX4021

STATEMENT OF RECORD:

1. Zulfiqar Ghuman (hereafter "Petitioner") filed a petition for appeal with the Tax Review Board on July 22, 2003 for review of water/sewer charges covering the period 1999 to 2003 for the property at 4226 Walnut St. Philadelphia, Pa.
2. The matter was scheduled for public hearings on December 8, 2003, April 22, 2004, July 19, 2004 and continued each time, without a full hearing, at Petitioner's request
3. A public hearing was scheduled August 18, 2005 before a Tax Review Board Master. 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 before the full Tax Review Board was scheduled for November 15, 2005. Petitioner failed to appear at the hearing and the petition was denied.
6. Petitioner requested a new hearing date and this request was granted by the Tax Review Board on December 5, 2005.
7. A public hearing before the Tax Review Board was held August 8, 2006. Petitioner failed to appear and the petition was denied.
8. Petitioner requested and was granted a rehearing.
9. A public hearing was held before the Tax Review Board on May 1, 2008 following which the Board announced its decision to deny the petition.
10. Petitioner has appealed to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

1. The Tax Review Board reviewed the water/sewer charges for the period from June 13, 1997 through November 29, 2001. At the Board hearing on May 1, 2008, the amounts due for this period were $3,726.25 in principal, $354.17 in penalties and $20 in lien charges for a total due of $4,100.42.
2. All bills generated by the Water Revenue Bureau between 1997 and August 17, 2001 were based on estimated usage. There were no actual water meter readings until August 17, 2001 when the meter at the property between 1997 and 2001 was read as part of the process of replacing it with a new meter.
3. The estimated bills were based on a usage charge for 600 cubic feet of water per month. The actual reading on August 17, 2001 showed usage of 3200 cubic feet per month over the 50 month time period.
4. Following the August 17, 2001 meter reading, Petitioner received a water/sewer bill based on the actual usage accumulated on the meter for that time period. He was credited with any payments he made through the years on the estimated bils

but there was still an open amount due for the prior years. That bill is the subject of the appeal.

5. Petitioner purchased the property in 1996.
6. This was an apartment building. Starting in 1997, there were tenants in the property. Petitioner testified that most of the apartments were not rented during this time but his testimony was vague as to the exact number of tenants and the time period of their tenancy.
7. Petitioner admitted receiving the estimated bills during the period in question. He testified that he made some payments.

CONCLUSIONS OF LAW:
Petitioner bears the burden of proof to establish by substantial evidence that the City's assessment is incorrect. Ernest Renda Construction Co.,Inc. v. Commonwealth, 94 Pa. Commonwealth Ct. 608, 504 A. 2d 1349 (1986).

In this case, Petitioner testified that the property was tenant occupied during some of the time period in question. He did not substantiate the number of tenants, although he stated that most apartments were unoccupied. Testimony about an unspecified number of tenants for unspecified periods of occupancy, over a period of more than 4 years, was insufficient to establish that the water meter reading of August 17, 2001 was in error or that the bill generated from that reading was inaccurate and in need of adjustment or abatement.

Concurred:

Monique DeLapenha, Esq., Chair
David Williams, Esq.
LaVon Wells-Chancy, CPA
Joseph Ferla
Mary Mason