

January 25, 2010

IN RE: JOSEPH GALDO, JR.
DOCKET NO: 35WRMERZX0299

STATEMENT OF RECORD:

1. Joseph Galdo, Jr. (hereafter "Petitioner") filed an appeal with the Tax Review Board on March 21, 2007 requesting review of the Water Revenue bill for the property at 2653 South 11th St. Philadelphia, Pa.
2. The matter was scheduled for a public hearing on May 31, 2007 and continued at that time.
3. A public hearing was scheduled before a Tax Review Board Master on September 10, 2007. The decision of the Master, as ratified by the Tax Review Board, was to abate all penalty and lien charges, and to adjust the water usage for the period 8/10/06 to 1/27/07 based on 1900 cubic feet of water usage per month, contingent on payment in 30 days.
4. The City of Philadelphia Water Revenue Bureau requested and was granted a rehearing before the full Tax Review Board.
5. A public hearing was scheduled for December 4, 2007 and continued.
6. A public hearing was scheduled for January 24, 2008 and continued.
7. A public hearing was scheduled for December 1, 2009. Petitioner failed to appear at the hearing. The petition was denied by the Tax Review Board.
8. Petitioner has appealed to the Philadelphia Court of Common Pleas.

DISCUSSION:

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).

Petitioner failed to appear at the Tax Review Board hearing and failed to meet his burden of proof to present substantial evidence, by testimony or documentation, to support his appeal of the Water Revenue Bureau bill for 2653 South 11th St. Philadelphia, Pa.

All correspondence, including public hearing notices were mailed by U.S. Postal Service regular mail to Petitioner at the mailing address provided on the Tax Review Board appeal form provided by Petitioner. Petitioner responded to all correspondence sent for hearings prior to the December 1, 2009 hearing date by either requesting a continuance or appearing at the Masters' hearings. No correspondence sent to Petitioner was returned to the Tax Review Board as undeliverable by the U.S. Postal Service.

The petition was denied at the Tax Review Board hearing on December 1, 2009.

Concurred:

Monique Delapenha, Esq., Chair

T. David Williams, Esq.

Joseph Ferla

LaVon Wells-Chancy, CPA