

January 26, 2010

In Re: Jean E. Gibbs

Docket No: 35WRMERZW9007

Statement of record:

1. Jean E. Gibbs (Hereafter "Petitioner") filed a Petition for Appeal of a Water Revenue bill on August 31, 2007 for the property at 2230 West Sergeant St. Philadelphia, Pa.
2. A public hearing before the Tax Review Board Master was held on November 15, 2007. The decision of the Master, as ratified by the Tax Review Board, was to deny the petition.
3. Petitioner requested and was granted a hearing before the full Tax Review Board.
4. A public hearing was scheduled for July 7, 2009 and continued at Petitioner's request.
5. A public hearing was scheduled for December 1, 2009. Petitioner failed to appear and the decision of the Tax Review Board was to deny the petition.
6. 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 her burden of proof to present substantial evidence, by testimony or documentation, to support her appeal of the Water Revenue bill for 2230 West Sergeant St. Philadelphia, Pa.

Petitioner was notified of the December 1, 2009 hearing date by letter dated November 2, 2009 sent by U.S. Postal Service regular mail, as were all prior letters sent to Petitioner and to which she responded. The letter was not returned of November 2, 2009 was not returned as undelivered to the Tax Review Board.

The decision of the Tax Review Board was to deny the petition.

Concurred:

Monique Delapenha, Esq., Chair

T. David Williams, Esq.

LaVon Wells-Chancy, Esq.