

June 6, 2016

In Re: Stacey Gill

Docket No: 26CSMERZZ8993

Statement of Record:

1. Stacey Gill (hereafter "Petitioner") filed a Petition for Appeal on March 18, 2015 to the Tax Review Board (TRB) requesting review of the charges assessed by the Philadelphia Department of Licenses & Inspections (L&I) for clean and seal services provided to the property at 5800 North 16th St. Philadelphia, Pa.
2. This petition was accepted Nunc Pro Tunc as the appeal was filed beyond the 60 day filing limitation set by The Philadelphia Code §19-1702, and Petitioner was so notified on March 20, 2015.
3. A public hearing before a TRB Master was held on May 13, 2015. The hearing was continued to allow Petitioner the opportunity to present additional documents.
4. A public hearing was held before a TRB Master on July 24, 2015. The decision of the Master, as ratified by the TRB, was to abate the interest and administrative charges contingent on payment within 60 days of the revised bill date.
5. Petitioner requested and was granted a de novo hearing before the Tax Review Board.
6. A public hearing was scheduled before the Tax Review Board for September 17, 2015. The matter was continued at that time to allow Petitioner to seek legal counsel.
7. A public hearing before the TRB was scheduled for January 28, 2016. Neither Petitioner nor anyone on her behalf appeared at the hearing. The decision of the TRB, announced at that time, was to deny the petition.
8. Petitioner filed an appeal to the Philadelphia Court of Common Pleas.

Discussion:

In an administrative hearing before the Tax Review Board, the burden of proof is on the petitioning party to provide substantial evidence to establish that the tax assessment or bill under appeal is defective or warrants adjustment.

The burden is on the taxpayer to prove that the assessment is incorrect. City of Philadelphia v. Litvin, 235 A.2d 157, Pa Super. 1967.

In this case, Petitioner was notified by letter dated December 9, 2015 that the hearing before the TRB was scheduled for January 28, 2015 at 2 p.m. The letter was mailed to the address used for prior mailings to which she had responded. The letter was not returned to the TRB as un-delivered.

Petitioner did not request a continuance or postponement of this TRB hearing prior to the hearing date of January 28, 2016.

Petitioner failed to appear at the scheduled hearing to present any testimony or documentation to show that the bill presented by L&I for the clean and seal of the property should be adjusted or abated.

In the absence of any such evidence by Petitioner, the bill as presented by the City of Philadelphia is considered to be correct as issued.

Therefore, the decision of the TRB was to deny the Petition for Appeal.

Concurred:

Nancy Kammerdeiner, Chair

Joseph Ferla

George Mathew, CPA

Kaitlin McKenzie-Fiumara, Esq.