

In Re: **Gloria Easton**  
Docket No: **35WRMERZX3801**

**Statement of Case:**

1. Gloria Easton (hereafter "Petitioner") filed an appeal with the Tax Review Board for the Water Revenue Bureau bill for the property located at 1511 Green St. Philadelphia, Pa. This appeal was received by the Tax Review Board on November 3, 2003.
2. A public hearing was scheduled for January 27, 2004 and the Petitioner was notified by letter dated December 1, 2003.
3. Petitioner failed to appear at the hearing on January 27, 2004. The petition was denied, and Petitioner was so notified by letter, dated January 30, 2004.
4. Petitioner requested a rehearing by returning the Tax Review Board Case Disposition Appeal Form on February 18, 2004. The rehearing request was granted and the Petitioner was notified by letter dated February 24, 2004.
5. A public hearing was scheduled for August 17, 2004 and the Petitioner was notified by letter dated July 2, 2004.
6. Petitioner failed to appear at the hearing on August 17, 2004. The petition was denied and Petitioner was so notified by letter dated August 19, 2004.
7. Petitioner again requested a rehearing, by letter received by the Tax Review Board on September 1, 2004. Petitioner's rehearing request was granted and the Petitioner was so notified by letter dated September 23, 2004.
8. A public hearing was scheduled for September 11, 2006 and Petitioner was so notified by letter dated August 3, 2006.
9. Petitioner requested and was granted a continuance of the September 11, 2006 hearing.  
  
A public hearing was scheduled for December 11, 2006 and Petitioner was so notified by letter dated November 9, 2006.
10. Petitioner failed to appear at the hearing on December 11, 2006. The petition was denied and the Petitioner was so notified by letter dated December 26, 2006.
11. Petitioner again requested and was granted a rehearing. Petitioner was notified by letter dated January 16, 2007 that her request was granted.
12. A public hearing was scheduled for March 1, 2007 and Petitioner was notified by letter dated February 12, 2007.
13. Petitioner failed to appear at the hearing on March 1, 2007. The petition was denied by the Tax Review Board and Petitioner was so notified by letter dated March 17, 2007.
14. Petitioner has appealed to the Philadelphia Court of Common Pleas.

**Discussion:**

Petitioner filed an appeal with the Tax Review Board in 2003, requesting a public hearing for review of a water bill for her property at 1511 Green St. Philadelphia, Pa.

The Board offered her 5 opportunities for a hearing. Petitioner failed to appear at 4 of them and requested a continuance of the 5<sup>th</sup>.

Continuances and rehearings are at the discretion of the Tax Review Board. See Tax Review Board Regulations, Sections 13, and 15. In this instance, Petitioner was granted multiple opportunities to present her case and failed to do so.

The burden of proof at a Tax Review Board administrative hearing belongs to the Petitioner. As the moving party, Petitioners must show by testimony or documentary evidence that their position is the correct one, and in this case, that the bill being challenged is an incorrect assessment by the city.

Fiore v. Commonwealth, 148 Pa,Commw.62, 73 –74, 609 A.2d 862, 868 (1992), remanded, 534 Pa. 511, 633 A.2d 1111 (1993), relief denied, 668 A.2d 1210 (1995), affirmed, 676 A.2d 723 (1996), affirmed, 547 A.2d 357, 690 A.2d 234 (1997), cert. denied, 118 S.Ct. 181 (1997).

Petitioner did not put on the record or provide any evidence, either through testimony or documentation to establish for the Tax Review Board that the water bill she appealed was in any way incorrect or in need of adjustment.

Nor was there any evidence provided to show that any abatement of accrued penalties was warranted.

Therefore, the decision of the Tax Review Board was to deny the petition.

Concurred:

Derrick Johnson

Joseph Ferla

Una Vee Bruce

