

November 10, 2008

In Re: **Stacey McClain Adams**
Docket No: **35WRMERZX0345**

Statement of Record:

1. Stacey Adams (hereafter "Petitioner") filed a petition with the Tax Review Board for review of water/sewer charges for the property at 6607 North 7th St. Philadelphia, Pa. for the period May 2006 through February 2007. The petition was filed March 6, 2007.
2. A public hearing before a Tax review Board master was held on September 10, 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 held on December 13, 2007. The decision rendered at the close of the hearing was to deny the petition.
5. Petitioner has appealed to the Philadelphia Court of Common Pleas.

Findings of Fact:

1. Petitioner was the owner of the property at 6607 North 7th St. Philadelphia, Pa. during all periods in question.
2. This was a tenant occupied property with Petitioner residing outside of Pennsylvania.
3. Petitioner was represented at the hearing by Mr. Willie Lee who presented a Power of Attorney from Petitioner, appointing him as her Attorney in Fact.
4. Petitioner was questioning the water usage for bills beginning on or about May 2006 as they were almost triple the prior bills she had received for this property. These high bills continued until February 2007.
5. Mr. Lee testified that Petitioner had a plumber check the property on 2 separate occasions and no leaks were found to account for the large increase in usage at that time. He did not have any documentation from the plumbers with their findings.
6. Mr. Lee testified that Petitioner believed that the water meter must have been malfunctioning. He presented no evidence to support this assertion.
7. All billings from the Water Revenue Bureau were based on actual readings from the meter. There was nothing in their records to indicate that a meter problem had been reported or found.

Conclusions of Law:

As the petitioning party, Petitioner bears the burden of proof to establish that the assessment put forth by the City was in error or improperly assessed. *Ernest Renda Construction Co., Inc. v. Commonwealth*, 94 Pa.Commonwealth Ct. 608, 504 A.2d 1349 (1986). This evidence may be in the form of testimony, documentation or other demonstrative evidence. Petitioner failed to meet this burden.

Petitioner, through her representative, presented only the bear statements that she believed the bill was too high and therefore the meter was defective. He referred to inspections by plumbers but did not present any testimony or documentation from the plumbers as to when they inspected, what they inspected, or what they found at any inspection of the property.

The Water Revenue Bureau presented its account history of each month's water meter reading and it showed actual readings, not estimates. These meter readings showed a wide range of usage from month to month.

It was the finding of the Tax Review Board that Petitioner did not meet her burden of proof to establish that the City's assessment was incorrect.

Therefore the decision was to deny the petition.

Concurred:

Derrick Johnson, Chair

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