

September 12, 2002

IN RE: CURTIS MACK  
DOCKET NO: 35WRMERZX5702

STATEMENT OF RECORD:

1. Curtis Mack (hereafter "Petitioner") filed a request for review of a water/sewer bill in September 2001 for the property located at 926 South 5<sup>th</sup> St. Philadelphia, Pa. Petitioner requested a review of the "01-07" cycle billed in July 2001.
2. Petitioner appeared before a Tax Review Board Master on November 6, 2001. The decision of the Master was to abate the penalty, and adjust the water usage charge for the 01-07 cycle covering the period 6-5-01 to 7-5-01 based on 900 cubic feet per month. Petitioner appealed this decision to the Tax Review Board for its consideration.
3. The Tax Review Board scheduled a public hearing for May 30, 2002. This was to be a de novo hearing before the full Board.
4. A letter was sent to Petitioner, by first class mail, dated March 27, 2002, at 926 South 5<sup>th</sup> St. Philadelphia, Pa., the mailing address provided by Petitioner. This letter informed Petitioner of his scheduled public hearing on May 30, 2002.
5. Petitioner did not appear at the hearing.
6. The City's representative presented the assessment to the Board.
7. The Tax Review Board denied the petition.
8. A letter was sent to Petitioner May 31, 2002 advising Petitioner of the Board's decision.
9. Petitioner appealed to the Philadelphia Court of Common Pleas.

CONCLUSIONS OF LAW:

As the petitioning party, Petitioner has the burden of proof to establish that the water/sewer bill he questioned was incorrect or inaccurate. Petitioner was provided the opportunity to appear before the Tax Review Board to provide evidence, either by way of testimony or documentation, to meet his burden of proof.

The presentation by the City of the assessments, or in this case the water bills, is sufficient as prima facie proof of their accuracy. The burden then shifts to the petitioning party to present evidence to establish that the assessment is incorrect. City of Philadelphia v. Litvin, 235 A.2d 157 (Pa. Super)

Petitioner failed to appear at the hearing and failed to provide any evidence to the Board to meet his burden of proof. Therefore, the Tax Review Board denied the petition.

Concurred:

Daniel Saidel, Esq., Chair  
Derrick Johnson, Vice-Chair  
Una Vee Bruce  
Joseph Ferla