

14-20

10/14/2014

**IN RE: Inez Worthington**

**DOCKET NO.: 36REINPZZ1532**

**Statement of Record:**

- 1) Inez Worthington (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board (TRB) on January 19, 2010 requesting abatement of interest and penalties accrued against Real Estate Taxes for the years 1997 – 2009 for the property at 5437 Regent Street, Philadelphia, PA
- 2) A public hearing before a TRB Master was scheduled for September 16, 2010 at which time the matter was continued for Petitioner to bring payment records to a future hearing.
- 3) A public hearing before a TRB Master was scheduled for March 21, 2011 and continued at that time for Petitioner to address Real Estate Lien Sale issues associated with the Regent St. property.
- 4) A public hearing before a TRB Master was scheduled for July 26, 2011 and continued at Petitioner's request.
- 5) A public hearing before a TRB Master was scheduled for January 6, 2012 and continued at that time.
- 6) A public hearing before a TRB Master was scheduled for May 22, 2012. The decision of the Master, as ratified by the TRB, was to deny the petition.
- 7) Petitioner requested and was granted a rehearing before the full TRB.
- 8) A public hearing before the TRB was scheduled for June 11, 2013 and continued at that time.
- 9) A public hearing before the TRB was scheduled for December 12, 2013. At the conclusion of the hearing, the matter was taken under advisement.
- 10) A public hearing was scheduled for June 26, 2014 for additional testimony and documentation review. The matter then remained under advisement.

11) A public hearing was scheduled for August 14, 2014 for the purpose of announcing the TRB decision only. The decision of the TRB was to deny the petition.

12) Petitioner filed an appeal to the Philadelphia Court of Common Pleas.

**Findings of Fact:**

- 1) Petitioner owned the property at 5437 Regent Street, Philadelphia, PA for all tax periods in question. The tax years under appeal were 1997 through 2009. The principal amount due was \$5,317.04, interest due \$4913.54 and penalties of \$372.17 as of the TRB hearing date, lien charges of \$253.69 and legal fees of \$1,957.06, for a total due of \$12,813.50.
- 2) Petitioner also owned the property at 6203 Carpenter St. Philadelphia, PA during all periods under appeal.
- 3) Petitioner filed for Chapter 13 Bankruptcy in 2004. The "Schedule A - Real Property" document provided as part of Petitioner's bankruptcy filing did not list the Regent St. property. The Carpenter St. property was listed, along with 2 other properties, including a property identified as 5437 Albans St. Philadelphia, PA.
- 4) Petitioner testified that it was her belief that she had made payments toward the Real Estate taxes for the Regent St. property as part of her bankruptcy, and that they may have erroneously gone to a property listed as 5437 Albans St. There was no documentation to support this assertion.
- 5) The city's records showed regular payments for the Real Estate taxes assessed against the 6203 Carpenter St. property but did not reflect regular payments for the Real Estate taxes assessed against the 5437 Regent St. property.
- 6) At the TRB hearing on December 12, 2013, the matter was taken under advisement with the TRB directing the Revenue Department to review and reconcile the myriad of receipts and documents provided by Petitioner to determine whether they provided evidence that the Regent St. taxes in question were paid.
- 7) Receipts and documents provided by Petitioner and reviewed by the TRB showed payments were being made for the Carpenter St. property. Although Petitioner claimed the Carpenter St. taxes were paid outside of the bankruptcy and therefore any tax payments would have been for the Regent St. address, 6203 Carpenter St. was on the bankruptcy Schedule A with a delinquency amount due. The city's records reflected payments to the Carpenter St. property were received pursuant to Petitioner's bankruptcy plan.

- 8) City records showed only 3 payments made and credited toward the Regent St. property during the years 1997 through 2009.
- 9) The bankruptcy records did not provide evidence as to payments toward the Regent St. address.
- 10) The final report from the Bankruptcy Court listed \$4,694.62 as paid to the City and credited to 6203 Carpenter St. The checks provided by Petitioner as evidence that payments for taxes were made to the city totaled \$4,694.62. The city records did not reflect any overpayments or credits on the Carpenter St. property.

#### **Conclusions of Law:**

The party initiating an action carries the burden of proving his or her claim in an administrative hearing. *Department of Transportation v. Pa. Human Relations Commission*, 84 Pa. Cmmwlth. 98, 480 A.2d 342 (1984). As the petitioning party, Ms. Worthington had the burden of proof to establish with substantial evidence that the assessment for Real Estate taxes put forth by Revenue was incorrect or issued in error, or that the taxes had been paid or were no longer due.

She provided a great deal of information, with many receipts, Revenue printouts and Bankruptcy Court documents. None of them proved that the Real Estate taxes for 5437 Regent St. for the years 1997 through 2009 had been paid, either through the bankruptcy petition or through separate payments through the years. The paperwork provided by Petitioner, which included, bills, receipts, City print outs, money order copies, and cancelled check copies, listed 6203 Carpenter St. or the corresponding account number for 6203 Carpenter St. as the property for which each payment was being applied.

In addition to the TRB's review of the petitioner's documents, Revenue did a thorough analysis of all documents provided by Petitioner. This analysis, provided to the TRB, confirmed that payments made by Petitioner were accounted for and credited to the property at 6203 Carpenter St., not the property at 5437 Regent St. whose taxes were the subject of this appeal.

There was simply no evidence to support Petitioner's position that she had paid the Real Estate taxes for 5437 Regent St. for the tax years 1997 through 2009.

Concurred:

Nancy Kammerdeiner, Chair

Joseph Ferla

Christian DiCicco, Esq.