

6/12/2013

In Re: Jameselda Wortham  
Docket No:35WRMERZW8077

STATEMENT OF RECORD:

1. Jameselda Wortham (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board on February 2, 2010 for review of a water/sewer bill for the property at 2835 North Ringgold St. Philadelphia, PA.
2. A public hearing before a Tax Review Board Master was scheduled for February 3, 2012 and continued at Petitioner's request.
3. A public hearing before a Tax Review Board Master was scheduled for June 15, 2012 and continued at Petitioner's request. The continuance notice advised Petitioner that no further continuances would be granted.
4. A public hearing was held on September 21, 2012 before a Tax Review Board Master. The decision of the Master, as ratified by the Tax Review Board was to deny the petition.
5. Petitioner requested and was granted a rehearing before the full Tax Review Board.
6. A public hearing was scheduled before the Tax Review Board for May 2, 2013 and Petitioner was notified by letter with a mailing date of April 1, 2013. Petitioner failed to appear at the hearing and the matter was denied by the Tax Review Board.
7. Petitioner filed an appeal to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

1. Petitioner filed an appeal for a water/sewer bill related to the property at 2835 North Ringgold St. Philadelphia, Pa.
2. The delinquency period was 7/26/1994 through 10/18/2006 with principal due of \$10,058.99, penalty as of the TRB hearing date of \$6520.99 and lien charges of \$190 for a total due of \$16,769.98.

CONCLUSIONS OF LAW:

As the petitioning party, Petitioner bears the burden of proof to establish to the Tax Review Board that water/sewer bill provided by the City is in error. Estate of Kuljian v. Philadelphia Tax Review Board, 111 Pa. Cmwlth 451, 533 A.2d 1135 (1987).

A hearing was scheduled for May 2, 2013. Petitioner was notified by letter dated April 1, 2013 and sent by first class mail.

Petitioner failed to appear at the Tax Review Board hearing on May 2, 2013. She was not present to provide any evidence by way of testimony or documentation to establish to the Board that the

water/sewer bill offered by the City was an incorrect assessment. Nor was anyone present at the hearing as her appointed representative.

By failing to provide evidence to support her challenge to the bill she had placed in dispute, Petitioner did not meet the burden of proof.

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

Concurred:

Nancy Kammerdeiner, Chair

Joseph Ferla

Milton Oates, CPA

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