

November 14, 2011

In Re: Nicole Jones
Docket No: 36EAINPZZ9158

Statement of Record:

1. Nicole Jones (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board on April 20, 2011 requesting waiver of interest and penalty for an Earnings Tax delinquency for the tax years 2003 through 2008.
2. A public hearing was scheduled for October 4, 2011. Petitioner did not appear. The decision of the Tax Review Board was to deny the petition due to Petitioner's failure to appear.
3. Petitioner has appealed to the Court of Common Pleas.

Discussion:

The burden of proof is on the petitioning party to establish by substantial evidence that the assessment put forth by the City is incorrect or should be adjusted. As the petitioning party, Petitioner bears the burden of proof to establish to the Tax Review Board that she is entitled to the relief requested. *Estate of Kuljian v. Philadelphia Tax Review Board*, 111 Pa. Cmwlth 451, 533 A.2d 1135 (1987).

Petitioner failed to appear at the Tax Review Board hearing on August 9, 2011. She did not put forth any evidence by way of testimony or documentation to establish to the Tax Review Board that she had "acted in good faith, without negligence and no intent to defraud", the standard set forth in The Philadelphia Code Chapter 19-1705(2) for any interest and penalty waiver.

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

Concurred:

T.David Williams, Esq., Chair
LaVon Wells-Chancy, CPA
George Mathew, CPA
Joseph Ferla
Nancy Kammerdeiner