

April 4, 2008

In Re: **Joseph Miller**
Docket No: **35WRMERZX0890**

STATEMENT OF RECORD:

1. Joseph L. Miller (hereafter "Petitioner") filed a petition for appeal with the Tax review Board on September 12, 2006 for review of water/sewer charges and penalties accrued against the property at 4087 ½ Lancaster Ave. Philadelphia, Pa. for the years 1974 to 2006.
2. A public hearing was scheduled for and held on January 18, 2007 before a Tax Review Board Master at which time the petition was denied.
3. Petitioner appealed this decision and requested a hearing before the full tax review Board. This request was granted.
4. A public hearing before the Tax Review Board was scheduled for July 17, 2007. The petition was denied at that hearing because Petitioner did not appear to present his case.
5. Petitioner appealed to the Philadelphia Court of Common Pleas.

DISCUSSION:

The Tax Review Board is provided with the authority to "review any decision or determination relating to the liability of any person for any unpaid money or claim collectible by the Department of Revenue for or on behalf of the City of Philadelphia...". The Philadelphia Code Chapter 19-1702. As a local agency, the Tax Review Board is subject to the requirements and standards of Pennsylvania Local Agency Law, 2 Pa..C.S. §301 et seq.

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.

At the hearing, the City put forth the water/sewer charges and penalties outstanding for the period from December 13, 1990 to September 11, 2006. Petitioner failed to appear at the hearing to provide any evidence to the Board to support the request in his petition that he be granted some relief from the outstanding principal or penalties on his water bill for this property.

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

Concurred:

Derrick Johnson, Chairman
Una Vee Bruce
Joseph Ferla

Exhibit A

1. Copy of Tax Review Board Petition filed by Joseph L. Miller on September 12, 2006.
2. Copy of acknowledgement letter dated October 10, 2006.
3. Copy of Tax Review Board hearing notice dated December 6, 2006.
4. Copy of Tax Review Board decision letter dated January 30, 2007.
5. Copy of Petitioner's appeal request form.
6. Copy of Tax Review Board letter granting Petitioner's rehearing request, dated February 23, 2007.
7. Copy of Tax review Board hearing notice dated April 19, 2007.
8. Copy of Tax Review Board letter continuing the scheduled public hearing, dated May 31, 2007.
9. Copy of Tax Review Board hearing notice dated June 1, 2007.
10. Copy of Tax Review Board decision letter, dated
11. Copy of Tax Review Board Opinion dated April 4, 2008.