

April 17, 2009

**IN RE: Kelton Prillerman
DOCKET NO: 36REINPZZ2637**

STATEMENT OF RECORD:

1. Kelton Prillerman (hereafter "Petitioner") filed a Petition for Appeal of Real Estate tax delinquencies for the property at 4629 Greene St. Philadelphia, Pa. for the tax years 1997 through 2006. The petition was filed August 4, 2008.
2. A public hearing was held on September 8, 2008 before a Tax Review Board Master. The decision of the Master, as ratified by the Tax Review Board, was to abate interest and penalty accrued against the delinquent taxes, contingent on entering into a payment arrangement within 30 days.
3. Petitioner appealed for and was granted a hearing before the full Tax Review Board.
4. A public hearing before the Tax Review Board was scheduled for March 10, 2009 and Petitioner was so notified.
5. Petitioner failed to appear at the hearing before the Tax Review Board and the petition was denied.
6. Petitioner was mailed a letter on March 11, 2009 stating the Tax Review Board decision to deny the petition.
7. Petitioner has appealed to the Philadelphia Court of Common Pleas.

Conclusions of Law:

Petitioner bears the burden of proof to establish by substantial evidence that the City's assessment is incorrect. Ernest Renda Construction Co., Inc. v. Commonwealth, 94 Pa. Commonwealth Ct. 608, 504 A. 2d 1349 (1986).

Petitioner did not meet his burden of proof to establish for the Tax Review Board that the Real Estate Tax bill he petitioned to have the Board review was in error or that he met the standard for abatement of interest and penalty set out in The Philadelphia Code Chapter 19-1705.

Petitioner failed to appear and did not provide any evidence, whether by way of testimony or documentation, to establish that an adjustment or abatement of the Real Estate delinquency was warranted.

Concurred:

Monique DeLapenha, Esq., Chair
Joseph Ferla
T. David Williams
LaVon Wells-Chancy, CPA