

July 31, 2017

IN RE: Herman Townsville

Docket No: 14STMERZZ8282

Statement of Record:

- 1) Herman Townsville (hereafter "Petitioner") filed a Petition for Appeal with the Office of Administrative Review (OAR) on June 25, 2014. The petition requested a review of a Refuse Collection Fee assessed against the property at 6332 N. 18th Street, Philadelphia, PA 19119 for the years of 2012 to 2014.
- 2) A public hearing before a TRB Hearing Master was scheduled on February 23, 2016. A letter dated January 7, 2016 with the hearing date, time, and location was sent to the Petitioner by first class mail to the address listed by the Petitioner on the Petition for Appeal. The Petitioner did not appear: as such the decision rendered by the Hearing Master was "DENIED- DID NOT APPEAR."
- 3) On February 29, 2016, the Petitioner requested a re-hearing, noting he did not receive the notice of hearing. A re-hearing before a TRB Hearing Master was scheduled for June 16, 2016. A letter dated May 12, 2016 with the hearing date, time, and location was sent to the Petitioner by first class mail to the address listed by the Petitioner on the Petition for Appeal and on letter submitted to request a re-hearing. Again, the Petitioner failed to appear and the decision rendered by the Hearing Master was "DENIED- DID NOT APPEAR."
- 4) On August 2, 2016, the Petitioner filed amended petitions requesting a re-hearing for the years of 2012 to 2014 as well as 2016. A public hearing was then scheduled for March 9, 2017 before the full Tax Review Board. A letter dated January 31, 2017 with the hearing date, time, and location was sent to the Petitioner by first class mail to the address listed by the Petitioner on amended Petition for Appeal. The Petitioner failed to appear and the decision rendered by the TRB accordingly was "DENIED- DID NOT APPEAR."
- 5) Petitioner filed an appeal to the Court of Common Pleas.

Findings of Fact:

- 1) Petitioner is the owner of the property located at 6332 N. 18th Street, Philadelphia, PA 19119 for all years under appeal, 2012-2014.
- 2) Despite Petitioner's filings for public hearings and re-hearings, he failed to appear at all three scheduled hearings.
- 3) The Tax Review Board denied the petition.

Conclusions of Law:

In an administrative hearing before the Tax Review Board, the burden of proof rests with the petitioning party to provide substantial evidence to establish that the Petition of Appeal should be granted. The taxpayer bears the burden to prove that the City's assessment is incorrect or warrants adjustment, or in

this case that the Petitioner should not have to pay the Refuse Collection Fee during the years alleged. See *City of Philadelphia v. Litvin*, 235 A.2d 157, Pa Super.1967.

In this matter, Petitioner failed to appear on 3 occasions: the initial hearing scheduled for February 23, 2016, the rehearing scheduled at the Petitioner's request on June 16, 2016, and the re-hearing scheduled before the full Tax Review Board on March 9, 2017. The petitioner did not put forth any evidence by way of testimony or documentation to established to the Tax Review Board that the Refuse Collection Fee and bill offered by the City was incorrectly assessed or applied.

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

Concurred:
Nancy Kammerdeiner
Joseph Ferla
Geatano Piccirilli