

September 5, 2017

IN RE: Lassiter, Raymond

Docket No: 35WRMERZW4985

Statement of Record:

- 1) Raymond Lassiter (hereafter "petitioner") filed a Petition for Appeal with the Office of Administrative Review (OAR) on February 4, 2015. The Petition requested a review of a Water Revenue bill from March 14, 2014 for the property at 5100 Spruce Street, Philadelphia, Pa.
- 2) The petition Tax Review Board initially denied the appeal as it was not timely as required under Chapter 19-1702 of the Philadelphia Code. However, the Petitioner submitted an informal hearing decision letter from the Water Revenue Bureau dated January 16, 2015 and a Nunc Pro Tunc appeal was approved on March 11, 2015.
- 3) A public hearing before the Tax Review Board Master was held on June 22, 2015. The Master abated the penalty from December 6, 2013 to January 11, 2014. This decision was ratified by the Tax Review Board.
- 4) The Petitioner then requested an appeal before the full Tax Review Board and it was scheduled for December 1, 2015. The Petitioner requested continuance and it was granted. A new hearing date of January 5, 2016 was scheduled. The Petitioner again requested a continuance which was granted and rescheduled for April 4, 2017. The Petitioner failed to appear and the Tax Review Board denied the petition.
- 5) Petitioner has filed an appeal to the Philadelphia Court of Common Pleas.

Findings of Fact:

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 failed to appear at the Tax Review Board hearing and failed to meet his burden of proof to present substantial evidence, by testimony or documentation, to support his appeal of the Water Revenue bill for 5100 Spruce Street Philadelphia, Pa.

Petitioner was notified of the April 4, 2017 hearing date by letter dated March 2, 2017 sent by U.S. Postal Service regular mail, as were all prior letters sent to Petitioner and to which he responded. Additionally, the March 2, 2017 letter was not returned as undeliverable to the Tax Review Board.

Concurred:

Nancy Kammerdeiner, Chair

Joseph Ferla

Kaitlin McKenzie- Fiumara Esq.