

April 20, 2018

IN RE: Steve Frempong

TRB Docket No. and Associated Property:

- 36REINPZY6845-1333 E. Mount Pleasant Ave, Philadelphia PA
- 36REINPZY6696-5512 Hadfield Street, Philadelphia PA
- 36REINPZY6642-6203 Limekiln Pike, Philadelphia, PA

Statement of Record:

- 1) Steve Frempong (hereafter "Petitioner") filed a series of Petitions for Appeal with the Tax Review Board in April 2017 and July 2017. The Petitions requested a review of the interest and penalties accrued on real estate taxes assessed by the City of Philadelphia on the following properties:
 - a. 36REINPZY6845-1333 E. Mount Pleasant Ave, Philadelphia PA; taxable years 2002 to 2006;2015 to 2016. (The petition requests review of 2002-2016 however the years 2007 to 2014 were previously adjudicated in May 2016).
 - b. 36REINPZY6696-5512 Hadfield Street, Philadelphia PA; taxable years 2007;2011 to 2016.
 - c. 36REINPZY6642-6203 Limekiln Pike, Philadelphia, PA; taxable years 1997 to 2016
- 2) Upon receiving the petitions, the TRB mailed all notices and communications regarding the status and scheduling of these cases to 5800 North 17th Street, Philadelphia, PA 19141 by U.S. Postal Service regular mail.
- 3) Docket # 36REINPZY6845 was originally scheduled for July 28th, 2017. A continuance request was submitted by the Petitioner on July 21, 2017 and granted.
- 4) Docket #s 36REINPZY6845 and 36REINPZY6696 were scheduled together for a hearing on November 2nd, 2017. On October 23rd, the Petitioner requested a continuance on Docket #s 36REINPZY6845 and 36REINPZY6696 for the scheduled November 2nd, 2017 hearing date. The request was granted and all three cases were rescheduled before the full Tax Review Board on December 5, 2017.
- 5) The Petitioner was informed of this hearing date for all three matters by letters mailed on November 13, 2017. On December 1, 2017, the petitioner requested an additional continuance on all three cases to "review and prepare for the two hearings [other matters] on December 6th, 2017 as issues are more and need major legal research which will involve being in law library on December 4th, 2017 and December 5, 2017." The Tax Review Board reviewed this request and denied the request.
- 6) On December 5, 2017, the Tax Review Board proceeded hearing as scheduled and denied the petition for failure to appear and the Petitioner was not present.
- 7) Petitioner has filed an appeal to the Philadelphia Court of Common Pleas.

Discussion:

The Petitioner's appeal of the Tax Review Board's decision should not be granted. The Tax Review Board Regulations, Article 13, state:

The granting of continuances for cause shown shall be discretionary with the Board. Requests for continuances shall be submitted in writing at least seven (7) days prior to the date of the scheduled public hearing unless the cause could not have been foreseen by such a date.

Petitioner was notified of the December 5, 2017 scheduled hearing date by letter dated November 13, 2017. The letter was sent by U.S. Postal Service regular mail, as were all prior letters sent to Petitioner and to which he responded and acknowledged. Petitioner's request for a continuance failed to identify cause that "could not have been foreseen by such a date". In fact, the Petitioner was very aware of his previously scheduled matters and prioritized these matters before the issues before the Tax Review Board. The Board, in its discretion, denied the continuance and rejected the Petitioner's "need do legal research in the law library" on the date of his hearings as cause to continue his cases. Additionally, Petitioner's request for appeal was not submitted in timely manner; only 4 days before the scheduled hearing and not 7 as prescribed in the regulations.

Further, as the petitioning party, the Petitioner bears the burden of proof to show by substantial evidence that they are entitled to requested relief. 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 in support his appeal of the assessed penalties and interest. In the absence of any such evidence, the Tax Review Board correctly denied the petition.

Concurred:

Nancy Kammerdeiner, Chair

Joseph Ferla

George Matthew

Ryan Boyer