

June 28, 2018

IN RE: Plewa, Zofia- 106 E. Venango Street.

Docket No: 35WRMERZW4564

Statement of Record:

- 1) Zofia Plewa and her husband, Golba Plewa (hereafter "Petitioner") filed a Petition for Appeal with the Office of Administrative Review (OAR) on September 10, 2015. The petition requested a review of a bill charged to the petitioner's account for the property at 106 E. Venango Street, Philadelphia, Pa by the Water Revenue Bureau (WRB).
- 2) A public hearing was scheduled on December 14, 2015 and was continued.
- 3) A public hearing was held on March 4, 2016 before a Hearing Master who recommended an abatement of 100% of the penalty and lien charge.
- 4) On May 18, 2016, the Petitioner appealed the Master decision to the Tax Review Board (hereafter "TRB").
- 5) This case was then scheduled before the TRB on April 25, 2017. At the end of the public hearing, the TRB's held the case under advisement "for the parties to meet to resolve dispute regarding shutoff, low water pressure and to report back within 60 days".
- 6) The matter was then continued before the TRB on February 20, 2018 and a decision was issued- "No Action Needed- The Petitioner needs to get own plumber to access curb stop area or engage PWD to do the work".
- 7) Petitioner filed an appeal to the Philadelphia Court of Common Pleas.

Findings of Fact:

- 1) Petitioner is the owner of the property at 106 E. Venango Street, Philadelphia, Pa.
- 2) The property is and has been used as an auto garage and water is used for the bathroom.
- 3) At issue is the billing period from August 8, 2011 to May 16, 2013; and from September 19, 2014 to August 18, 2015. At the time of the hearing the unpaid balance totaled \$2,726.01 (principal of \$2,726.01 and no penalties or liens).
- 4) Around 2009, the Petitioner's property began experiencing very low water pressure. The Petitioner attempted to contact both the Philadelphia Water Department, ("PWD") and the Water Revenue Department to improve/ fix the water pressure.
- 5) The Water Department has been to the property many times and has indicated to the Petitioner that the low water pressure is being caused by an issue with their curb stop and further work would need to be done to fix the issue.
- 6) In 2011, the Petitioner admits that he stopped paying the bill and resumed paying the bill after a water shut off letter was sent to the property.
- 7) The principal amount accrued due to these periods of non-payment.
- 8) Petitioner did not and has not contact a private plumber.

Conclusions of Law:

The Petitioner bears the burden of proof to establish by substantial evidence that the City's bill had been improperly assessed. *Ernest Renda Construction Co., Inc v. Commonwealth*, 94 Commonwealth Ct., 608,504 A2d 1349 (1986). This evidence may be in the form of testimony, documentation, or other demonstrative evidence. Petitioner failed to meet this burden.

While the Petitioner asserted that they did not pay the bills due to the low water pressure, he failed to present any documentation or evidence to show that the charges should not be assessed or were assessed incorrectly by the City. The Petitioner's main issue, as revealed through the testimony, is the low water pressure and wanting the PWD to fix the issue he believes they caused. In fact, the Petitioner admitted that they knowingly stopped paying in an effort to get the PWD to improve the water pressure.

As the Petitioner failed to present any evidence or meet his burden that the WRB assessment of the bill was improper or incorrect, the Tax Review Board decision that no action was needed in this case was appropriate.

Concurred:

Nancy Kammerdeiner, Chair

Joseph Ferla

Ryan Boyer