

November 26, 2018

IN RE: Penn-Eason, Gloria

TRB Docket No.: 14STMERZZ7269

Property: 1511 Green Street, Philadelphia PA

Statement of Record:

- 1) Gloria Penn- Eason (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board (TRB) on January 5, 2017. The petition requested a review of the bill issued by the Department of Revenue for the refuse tax assessed on the property at 1511 Green Street, Philadelphia, Pa, with corresponding account ending in -0500.
- 2) A public hearing before the Tax Review Board Master was scheduled on May 19, 2017. The Petitioner failed to appear.
- 3) The Petitioner requested a re-hearing on June 9, 2017. The rehearing before the TRB Master was granted and scheduled for September 8, 2017. The Petitioner failed to appear.
- 4) On September 19, 2017, the Petitioner requested a rehearing and updated her address. The matter was rescheduled for public hearing on November 20, 2017.
- 5) After hearing evidence, Tax Review Board Master's decision adjusted the bill, "abating 25% interest and 50% of the penalty" and providing 30 days to arrange payment to the Department of Revenue.
- 6) On December 23, 2017, the Petitioner appeal the November 20, 2017 decision to the Tax Review Board. A public hearing was scheduled on July 19, 2018 and the Petitioner failed to appear. The TRB denied the petition.
- 7) Petitioner has filed an appeal to the Philadelphia Court of Common Pleas.

Conclusion 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 was notified of the July 19, 2018 hearing by letter dated June 7, 2018. The letter was sent by U.S. Postal Service regular mail, as were all prior letters sent to Petitioner. Additionally, Petitioner's address had been updated and shown to be corrected as she attended the prior hearing at the Master level. Further, Petitioner did not request a continuance or postponement of this TRB hearing, prior to the hearing date of July 19, 2018.

Petitioner failed to appear at the Tax Review Board hearing and failed to meet her burden of proof to present substantial evidence in support the appeal of the assessed penalties and interest. In the absence of any such evidence, the bill as presented by the City of Philadelphia will stand as issued.

Therefore, the decision of the TRB was to deny the Petition for Appeal.

Concurred:
Nancy Kammerdeiner, Chair
George Matthew
Ryan Boyer
Joseph Ferla