

November 21, 2019

IN RE: Greater Good Developments

DOCKET NO: 26DEMERZZ9368

26CSMERZZ8868

26LIMERZZ9030

STATEMENT OF RECORD:

1. Greater Good Developments (hereafter "Petitioner") filed a Petition for Appeal with the Office of Administrative Review on June 20, 2017. The petition requested a review of charges for work performed by the Department of License and Inspection at the property located at 2019 North Natrona Street, Philadelphia, PA.
2. Petitioner also filed a Petition for Appeal with the Office of Administrative Review on June 20, 2017 requesting a review of charges for work performed by the Department of License and Inspection at the property located at 1334 North 27th Street, Philadelphia, PA.
3. A public hearing before the Tax Review Board Master was held on May 31, 2018. At that time, the City withdrew the bill on docket number 9368.
4. The decision of the Master, as ratified by the Tax Review Board for the bill on docket number 8868, was to abate the lien and to abate the interest, contingent on Petitioner entering into a payment arrangement within 30 days.
5. The decision of the Master, as ratified by the Tax Review Board for the bill on docket number 9030, was to abate the lien, abate the interest and to abate the administrative charge, and to reduce the principal by 50%, contingent on Petitioner entering into a payment arrangement within 30 days.
6. The City appealed the decision for the bill on docket number 9030 and was granted a hearing before the full Tax Review Board.
7. A public hearing before the Tax Review Board was scheduled for June 27, 2019. At the conclusion of the public hearing, the Tax Review Board vacated all subsequent correspondence following the hearing on May 31, 2018 and issued a new decision letter reaffirming its decision to abate the lien and to abate the interest, contingent on Petitioner entering into a payment arrangement within 30 days.
8. The City of Philadelphia filed an appeal to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

1. At issue is the bill stemming from the Department of License and Inspection performing demolition work at the property located at 2019 North Natrona Street, Philadelphia, PA. The principal amount due was \$13,697.20, with an administrative charge of \$2,377.20, a lien charge of \$700.36, a labor and materials charge for \$11,320, and interest as of the Tax Review Board hearing date in the amount of \$890.24, for a total due of \$15,287.80.
2. Petitioner purchased the property on December 22, 2016 at sheriff sale and the deed was recorded on January 23, 2017.
3. The Department of Licenses & Inspections designated the property as "imminently dangerous" on December 22, 2016.
4. The City contractor began the work on January 15, 2017.

5. A Violation Notice was issued to Petitioner regarding this property by the Department of Licenses & Inspections on February 27, 2017.
6. The City contends that it had received no response to this notice.
7. In April of 2017, the contractor completed the work. At that time, a bill was issued to the owner of the property.
8. The City asserts that the bill on docket number 9368 was issued for the partial work done in January and that the second bill issued on docket number 9030 was issued for the entire demolition.
9. The City withdrew the bill on docket number 9368 admitting that Petitioner had been double billed.
10. On November 27, 2018, the Tax Review Board issued an amended decision on the Master's case for docket number 9368 which had been waived by the City.
11. In an attempt to clarify the error, the Tax Review Board staff made an additional error by sending Petitioner an Amended Decision Letter on December 28, 2018 for an entirely different case with a docket number ending in 9968.
12. The City requested and was granted a hearing before the full Board for clarification of the record only.

CONCLUSIONS OF LAW:

Ms. Jane Seu, the attorney for the City, acknowledged that the City requested a rehearing for the sole purpose of "establishing a new record for the matter for appeal". (Notes of Testimony, p. 7, l. 1-2). As there were no objections to the Tax Review Board decision from May 31, 2018, the Board affirmed that decision to abate the lien and to abate the interest, contingent on Petitioner entering into a payment arrangement within 30 days. The Board also vacated all other determination letters issued subsequent to the hearing on May 31, 2018.

Concurred:

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