

March 10, 2021

IN RE: Andrews, Delaine

Property: 146 N. 52<sup>nd</sup> Street

Statement of Record:

- 1) Delaine Andrews (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board ("TRB") on June 18, 2019. The Petitioner requested the TRB accept petitions to dispute the charges assessed by the Water Revenue Bureau (hereafter "WRB").
- 2) On June 22, 2019, the TRB denied the Petitioner's request to accept the appeals citing the underlying WRB bills were the subject of previous TRB decisions and are final. Further, the additional petitions associated with the remaining WRB bills were all beyond the 60-day time frame for appeals set forth in Philadelphia Code Chapter 19-702(1).
- 3) Petitioner filed an appeal to the Court of Common Pleas.

Findings of Fact:

- 1) Petitioner currently owns 146 N. 52<sup>nd</sup>, Philadelphia PA.
- 2) On November 12, 2015, the Petitioner filed a petition to appeal a water bill on account 0158882000146001 and associated with a \$6,900 charges from May 2009. This petition was accepted by the TRB, issued docket #35WRMERZW4386 and a hearing was scheduled for March 7, 2016.
- 3) Petitioner requested a continuance and it was granted. The case was rescheduled for April 29, 2016. Petitioner then requested another continuance as had another court case scheduled for that day. The Tax Review Board granted the request and rescheduled the case for October 25, 2016. At the hearing, the case was continued again and rescheduled for October 17, 2017.
- 4) The Petitioner failed to appear on October 17, 2017 and the case was marked, "Denied, Did Not Appear".
- 5) A new petition was filed on June 18, 2019. The Tax Review Board does not have the petition that was submitted on that date. However, it does have a letter dated June 22, 2009 (misprint- should be 2019) that indicates that the matters raised in the petition was previously adjudicated on October 17, 2017 under docket 35WRMERZW4386.

Conclusions of Law:

The Petitions for Appeals submitted by the Petitioner refer to the same taxable periods as in TRB Docket Number 35WRMERZW4386, the charges from May 2009, are no longer subject to review by the TRB as decisions were previously rendered by the TRB on the above referenced dates.

Additionally, Article XV of the Philadelphia Tax Review Board Procedural Regulations provides a procedure for a party to request a rehearing within 30 days of the mailing date of the decision. Further, a request for a rehearing should "set forth new grounds or other appropriate reasons that a rehearing is warranted". Upon review, not only are the Petitioner's requests for re-hearings on these previously adjudicated cases not timely, the Board was not provided with any additional or compelling evidence to reconsider this petition.