

October 19, 2020

IN RE: Wilson, Junius, Sr.

TRB Docket No: 36OOMERZZ8425

Statement of Record:

- 1) Mr. Junius Wilson, Sr. (hereafter "Petitioner") filed a Petition for Appeal with the Office of Administrative Review (OAR) on September 2, 2018. The petition requested a review of the City's determination to default the OOPA agreement entered for the property at 1209 West Hilton Street, Philadelphia, PA for taxes due and owing for the years of 2008 to 2018. At that time he noted his mailing address as 1209 West Hilton Street, Philadelphia, PA.
- 2) On December 27, 2018, the Petitioner filed an additional petition to appeal the default on the Owner Occupied tax agreement for 1209 West Hilton Street, Philadelphia, PA. On this petition, Petitioner noted his mailing address as 1700 W. Susquehanna Ave, Philadelphia, PA. All correspondence sent from the Tax Review Board was sent to this address.
- 3) A public hearing before a TRB Hearing Master was scheduled on January 30, 2019. At the hearing, the Hearing Master noted that re-entry into the OOPA agreement was contingent on resubmitting income and asset information to the Department of Revenue within 30 days.
- 4) A hearing was scheduled on April 24, 2019 to follow up on whether the Petitioner complied with the Master's requirement. A letter was mailed to Petitioner February 10, 2019, by 1st Class mail with this date. The Petitioner failed to appear and additionally, information was relayed explaining that the Department of Revenue would have denied this petition, as the "Petitioner does not meet residency requirements for OOPA".
- 5) The petitioner appealed this decision on May 28th, 2019 and requested a hearing before the full Tax Review Board.
- 6) A hearing before a Tax Review Board was scheduled for October 17, 2019. A letter dated August 5, 2019 with the hearing date, time, and location was sent to the Petitioner by first class mail to the Petitioner. The Petitioner failed to appear and the decision rendered by the Board was "DENIED- DID NOT APPEAR."
- 7) The petitioner appealed this decision on October 18, 2019 and requested a re-hearing before the Tax Review Board, noting he had "got the days mixed because (he) was back and forth to Roxborough Hospital". The Board granted the re-hearing.
- 8) A public hearing was then scheduled for January 9, 2020 before the I Tax Review Board. A letter dated November 6, 2019 with the hearing date, time, and location was sent to the Petitioner by first class mail to the Petitioner. The Petitioner failed to appear and the decision rendered by the TRB accordingly was "DENIED- DID NOT APPEAR."
- 9) Petitioner filed an appeal to the Court of Common Pleas.

Findings of Fact:

- 1) Petitioner is the owner of the property located at 1209 W. Hilton Street, Philadelphia, PA.
- 2) Petitioner updated his mailing address to 1700 W. Susquehanna Ave, Philadelphia PA when he filed the second petition.
- 3) Despite Petitioner's filings for public hearings and re-hearings, he failed to appear at three scheduled hearings.

4) The Tax Review Board denied the petition.

Conclusions of Law:

In an administrative hearing before the Tax Review Board, the burden of proof rests with the petitioning party to provide substantial evidence to establish that the Petition of Appeal should be granted. The taxpayer bears the burden to prove that the City's assessment is incorrect or warrants adjustment, or in this case that the Petitioner should be re-accepted into the Owner Occupied agreement with the City. See *City of Philadelphia v. Litvin*, 235 A.2d 157, Pa Super.1967.

In this matter, Petitioner failed to appear on 3 occasions: the contingent hearing scheduled for April 24, 2019, the re hearing scheduled at the Petitioner's request on October 17, 2019, and the re-hearing scheduled before the full Tax Review Board on January 9, 2020.

Therefore, the decision of the Tax Review Board to deny the petition for failure to appear was correct.

Concurred:

Nancy Kammerdeiner

Joseph Ferla

Ryan Boyer

George Matthew