March 10, 2020

IN RE: Theodore Mavridis DOCKET NO: 26DEMERZZ9334

STATEMENT OF RECORD:

- Theodore Mavridis (hereafter "Petitioner") filed a Petition for Appeal with the Office of Administrative Review on May 11, 2018. The petition requested a review of charges for demolition work performed by the Department of License and Inspection (L & I) at the property located at 5107 Brown Street, Philadelphia, PA. The bills being appealed were originally issued in 2014
- 2. A public hearing before the Tax Review Board Master was scheduled for September 17, 2018. Petitioner requested and was granted a continuance.
- 3. A public hearing before the Tax Review Board Master was held on March 25, 2019. The decision of the Master, as ratified by the Tax Review Board, was to abate 100% of the lien, interest and the administrative charges, and Petitioner was ordered to enter into a payment arrangement with the Department of Revenue within thirty (30) days of the date of the revised bill.
- 4. Petitioner appealed for and was granted a hearing before the full Tax Review Board.
- 5. A public hearing before the Tax Review Board was held on October 31, 2019. At the conclusion of that hearing, the Tax Review Board announced its decision to abate 100% of the interest and the administrative charges, and to abate 50% of the principal. Furthermore, Petitioner was ordered to enter into a payment arrangement with the Department of Revenue within thirty (30) days of the date of the revised bill.
- 6. Petitioner has appealed to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

- Petitioner acquired the property located at 5107 Brown Street, Philadelphia, PA on December 1, 2015 through sheriff sale.
- 2. The deed was recorded with the City of Philadelphia on January 15, 2016.
- 3. On May 27, 2016 L & I declared the property "imminently dangerous".
- 4. On May 31, 2016, a Final Notice of Violation was sent to the previous owners of the property informing them of the imminently dangerous condition of the property.
- 5. Bids were requested by the City of Philadelphia for the demolition of the property.
- 6. Multiple bids were received. The City accepted the lowest bid.
- 7. On August 31, 2016, the property was demolished by the City of Philadelphia through a third-party contractor.
- 8. Following the demolition, a bill was sent to Petitioner as provided for in The Philadelphia Code. The bill was sent by registered mail and a signed receipt was obtained upon delivery.
- 9. Petitioner asserts that he received no notice from the City regarding the violation.
- 10. The principal amount due for the demolition was \$15,730, with a labor and materials charge of \$13,000, an administrative charge of \$2,730, and interest in the amount of \$2,896.40, for a total of \$18,626.40.

CONCLUSIONS OF LAW:

The Philadelphia Property Maintenance Code Section PM-301.2 requires that "(t)he owner of the premises shall maintain the structures and exterior property in compliance with these requirements, except as otherwise provided. All premises, whether occupied or vacant, shall be maintained in such repair and in such safe and sanitary condition that no physical damage shall be caused to any adjoining premises."

The Philadelphia Property Maintenance Code Section 308.2 provides that "(i)f an imminently dangerous condition is found, the code official shall serve on the owner, managing agent or person in control of the structure a written notice describing the imminent danger and specifying the required repair to render the structure safe, or requiring the imminently dangerous structure or portion thereof to be demolished within a stipulated time. Such notice shall require the person thus notified to declare immediately to the code official acceptance or rejection of the terms of an order to demolish."

The City stipulated that after the property was declared "imminently dangerous" in May of 2016, the Notice of Violation was sent to the previous owner of the property. However, the City argued that the property had been designated "unsafe" on July 21, 2015 and asserts that the condition of the property is announced at the time of sale. Therefore, the City contends that at the point of purchase, Petitioner had notice that the property would need repair" (City Brief, p. 3). Nevertheless, the City offered no evidence to substantiate that claim.

The Board did not find Petitioner's testimony that he was unaware of the condition of the building credible based on his experience as a contractor. Petitioner is a contractor and testified that he has "been working in the City for 30 years" (Notes of Testimony, p. 6, l. 14). Inspector Richard Collins from L & I testified that "the back [of the house] was open and [he] could see that the floor systems were not stable" (Notes of Testimony, p. 34, l. 9-11).

After reviewing the evidence and testimony, the Tax Review Board determined that there was a level of shared responsibility on both parties. Therefore, the Board's decision to abate 100% of the interest and the administrative charges, and to abate 50% of the principal should stand.

Concurred:

Nancy Kammerdeiner, Chair

Ryan Boyer

Gaetano Piccirilli, Esq.

Joseph Ferla