

May 12, 2023

IN RE: Green-Jordan, Sylvia- 6054 Upland Street

Docket No: 35WRMERZW0337

Statement of Record:

- 1) Sylvia Green-Jordan (hereafter "Petitioner") filed a Petition for Appeal with the Office of Administrative Review (OAR) on March 12, 2021. The petition requested a review of a bill charged to the petitioner's account for the property at 6054 Upland Street, Philadelphia, Pa by the Water Revenue Bureau (WRB).
- 2) A public hearing before a Hearing Officer at the 1st level (Master Level) was held on December 13, 2021. The interest and the penalty fees were abated 100%.
- 3) The Petitioner timely appealed the decision to the full Tax Review Board.
- 4) The case was listed before the Tax Review Board was held on September 13, 2022.
- 5) The Tax Review Board abated the 100% penalty charge and provided the Petitioner with 30 days to enter into the
- 6) Petitioner has filed an appeal to the Philadelphia Court of Common Pleas.

Findings of Fact:

- 1) Petitioner is the owner of the property at 6054 Upland Street, Philadelphia, Pa.
- 2) The Petitioner purchased the property in July 2019 at City of Philadelphia Sherriff sale.
- 3) At issue is the billing period from July 16, 2019 to September 16, 2021. At the time of the hearing the unpaid balance totaled \$3,232.25 (principal of \$2,966.94, penalties of \$173.86, and \$91.45 liens).
- 4) During the period in question, the Petitioner's property had access to water and no discontinuance permit was obtained.
- 5) Petitioner testified that after purchasing the property at Sherriff sale, she was "not able to access the property because you buy the property not knowing whether someone is living there or not...I had to pay money for the Sherriff's Department to get them out. By the time the writ was granted, it was January of 2020 and did not gain possession until March 3, 2020." (Notes of Testimony; Pg. 6; Lns. 7-18).
- 6) According to the City representative, the Water Department visited the property on May 22, 2021 as "the meter and ERT were missing," (Notes of Testimony; Pg. 13; Lns. 17-20). However, the subsequent installation of a new meter and ERT did not result in "any billing adjustments ...on the account". (Notes of Testimony; Pg. 14; Lns. 9-13)
- 7) The City's representative also testified that the readings prior to March 2020 were "actual readings" and the "estimated readings didn't begin until September 2020". (Notes of Testimony; Pg. 15; Lns. 11-20).

Conclusions of Law:

The Petitioner bears the burden of proof to establish by substantial evidence that the City's bill had been improperly assessed. *Ernest Renda Construction Co., Inc v. Commonwealth*, 94 Commonwealth Ct.,

608,504 A2d 1349 (1986). This evidence may be in the form of testimony, documentation, or other demonstrative evidence. Petitioner failed to meet this burden.

The Petitioner asserted that she should not have to be responsible for the bills accrued at the property, “considering [she] never had a chance to step foot in this property and be responsible, truly, for the property. Because technically, the property, even though it was in[her] name it was really still owned by the City in that [she] had no control.” (Notes of Testimony; Pg. 16; Lns. 9-13). However, despite the Petitioners’ argument that she had no control, she failed to produce a valid legal argument regarding her responsibility as the owner of the property or assert that the City’s assessment was improper.

Under the Philadelphia Water Department regulations, Section 100.2 (a)(1) Application to Become a Customer, “an Owner shall become a customer as of the date of title transfer established by the record deed or otherwise established by sufficient evidence to show title to the Service Location.” There is no dispute that the Petitioner gained title of the property in July of 2019 from the purchase at the Sherriff Sale. Unfortunately, the Petitioner’s property was occupied with squatters, who continued to use the water at the property until the time the Petitioner was able to remove them. Squatters alone do not remove the Petitioner’s burden to be responsible for the bill.

The Tax Review Board found that the Petitioner failed to present any evidence or meet her burden that the City’s assessment was improper or incorrect. Petitioner also failed to address the legal standard regarding her responsibility to pay the bill as the owner.

However, the Board abated 100% penalties as set forth in the Philadelphia Code Chapter 19-1705(2), as the Petitioner did not act in bad faith or with negligence.

Concurred:
Nancy Kammerdeiner, Chair
Joseph Ferla
Gaetano Piccirilli Esq.
George Matthew
Ryan Boyer