

**July 10, 2024**

**IN RE: Wubayeh Akabe**

**Docket No: 26LIMERZZ8563**

**Property: 1102 S. 52<sup>nd</sup> Street**

**Statement of Record:**

- 1) Wubayeh Dessie Akabe (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board("Board") on September 29, 2023. The petition requested a review of the fees and associated costs assessed by City of Philadelphia's License and Inspection Department ("L&I") against the property at 1102 S. 52<sup>nd</sup> Street, Philadelphia, PA billed on June 20, 2023.
- 2) A public hearing before the Tax Review Board was scheduled for April 2, 2024.
- 3) A joint continuance was requested by the parties, and it was granted.
- 4) The hearing was rescheduled for October 17, 2024. The Petitioner requested continuance and the Board granted it.
- 5) The case was then heard on March 6, 2025.
- 1) At the hearing the petition was amended to reflect the correct property address. "There was an error in the completing of the petition ...we will update our petition to reflect and amend the petition to reflect that the address in question is 1102 South 52<sup>nd</sup> Street". (Notes of Testimony; Pg. 7; Lns.10-15).
- 6) After hearing and reviewing evidence and testimony, the Board abated 100% interest pursuant to the Petitioner arranging installment payments for the remainder of the balance within 30 days of the adjusted bill.
- 7) Petitioner filed an appeal to the Court of Common Pleas.

**Findings of Fact:**

- 2) Petitioner is the owner of the property located at 1102 S. 52<sup>nd</sup> Street, Philadelphia, PA.
- 3) The building on this property was demolished on April 11, 2023. The demolition is not at issue the Board.
- 4) The Department of License and Inspections issued a bill on June 30, 2023 for the stucco costs. At the time of the hearing the amount due and owing are "principal amount is for \$49,592. The admin charge is \$10,414.32. The interest is \$2,100 for a total of \$62,106.53.00. (Id; Pg. 11; Lns.21-23).
- 5) Petitioner, through his attorney, Mr. Jermaine Harris is "challenging the amount of the stucco bill of \$49,000... [t]hey're saying that this is the stucco bill. But it doesn't appear that this is – it looks like this is a combination of the demolition and it mentions about a stucco. That's the issue we have with this. It looks like this is a double—especially if they're saying that there's another bill out there that's been charges for demolition, that it would appear to be a double dip" (Id.; Pg.22-23; Lns. 9-5).
- 6) The City explained that the demolition bill.. "Bill WO 2023-002416... for the city demo work that was completed at the property on April 11, 2023 for \$51,088.62 inclusive of the \$42,222... bill

from Pedro Palmer Construction Incorporated. That was the lowest bid that was received for the demolition of the property". (Id.; Pg.25-26; Lns.8-2).

- 7) Further, the City then explains that the bill at issue encompasses 2 additional invoices. Specifically, the City points to Exhibit C-14. The "first one from Verdi Contracting Inc. for 1100 South 52<sup>nd</sup> Street. That party wall for \$29,547.20". (Id.; Pg.26; Lns.13-15). Then the City turned to Exhibit C-15, "the stucco invoice for the other side, the other wall, 1104 South 52<sup>nd</sup> Street, for \$20,044.80". (Id.; Lns.13-15). The second invoice was also billed from Verdi Contracting Inc.
- 8) These 2 invoices from Verdi Contracting Inc were combined into City Invoice "WO- 2023 005454 for \$49, 592 in labor, materials, and equipment". (Id; Lns. 23-24).
- 9) The City then had its witness, L&I Construction and Compliance Supervisor Thomas Rybakowski testify to both the demolition and stucco occurring and that the "purchase order from the procurement department authorizing the demolition of this property. And then there is a note that the stucco is being handled by a third-party contractor who will ...send in an invoice for that work." (Id; Pg. 46; Lns. 2-7).

#### 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 warrant adjustment, or in this case that the City's bill for the stucco was duplicative; that the initial demolition bill should encompass the stucco. See *City of Philadelphia v. Litvin*, 235 A.2d 157, Pa Super.1967.

In this matter, Petitioner asserts "it is our position that invoices alone are not enough. We have to have evidence that payment was actually made...there's no evidence of payment of \$49,000 that was made by the City for stucco". (Id; Pg. 47-48; Ln. 24-14). The City's rebuttal is simple, that it is "clear that there were two separate bills issued here." (Id.; Pg; 76; Lns.2-5).

The Board finds the City's is correct in its assertion; the City can in fact bill the Petitioner for the stucco separate and apart from the demolition. The Board has never required proof of payment by the City to its contractors in order to validate the bill issued to taxpayers and does not see a reason to with these facts. The uncontested demolition required stucco on both neighboring properties, reasonable additional work needed to make those properties safe and whole. Further, the Petitioners did not put forth a reasonable argument about why proof of payment was necessary. The invoices from the contractors, as well as testimony from L&I, are sufficient in this matter.

Therefore, the Tax Review Board decided to deny the petition on its merits but abate 100% of the interest pursuant to the Petitioner arranging installment payments for the remainder of the balance within 30 days of the adjusted bill. The Board finds that the Petitioner demonstrated good faith by appealing once he received the bill.

Concurred:

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