

00-10-00-00  
CLEARFIELD CO. INDUSTRIAL -vs- CLEARFIELD CO. BOARD OF  
DEVELOPMENT AUTHORITY ASSESSMENT APPEALS

CLEARFIELD COUNTY INDUSTRIAL  
DEVELOPMENT AUTHORITY,  
Appellant

v.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Appellee

) IN THE COURT OF COMMON  
) PLEAS OF CLEARFIELD COUNTY,  
) PENNSYLVANIA  
)  
) CIVIL ACTION - LAW  
)  
) ASSESSMENT APPEAL  
)  
) NO. 00-1538-CO

TO: Board of Assessment Appeals  
230 Market Street  
Clearfield, Pennsylvania 16830

NOTICE

YOU HAVE BEEN SUED IN COURT. IF YOU WISH TO DEFEND AGAINST THE CLAIMS SET FORTH IN THE FOLLOWING PAGES, YOU MUST TAKE ACTION WITHIN 20 DAYS AFTER THIS COMPLAINT AND NOTICE ARE SERVED, BY ENTERING A WRITTEN APPEARANCE PERSONALLY OR BY ATTORNEY AND FILING IN WRITING WITH THE COURT YOUR DEFENSES OR OBJECTIONS TO THE CLAIMS SET FORTH AGAINST YOU. YOU ARE WARNED THAT IF YOU FAIL TO DO SO THE CASE MAY PROCEED WITHOUT YOU AND A JUDGMENT MAY BE ENTERED AGAINST YOU BY THE COURT WITHOUT FURTHER NOTICE FOR ANY MONEY CLAIMED IN THE COMPLAINT OR FOR ANY OTHER CLAIM OR RELIEF REQUESTED BY THE PLAINTIFF. YOU MAY LOSE MONEY OR PROPERTY OR OTHER RIGHTS IMPORTANT TO YOU.

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER OR CANNOT AFFORD ONE, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT WHERE YOU CAN GET LEGAL HELP.

COURT ADMINISTRATOR  
Clearfield County Courthouse  
Second and Market Streets  
Clearfield, Pennsylvania 16830  
(814) 765-2641

**FILED**

DEC 11 2000

William A. Shaw  
Prothonotary

*Laura Mott*

John J. Mehler, Esq.

Laura J. Mott, Esq.

MacDonald, Illig, Jones & Britton LLP

100 State Street, Suite 700

Erie, Pennsylvania 16507-1498

(814) 870-7757

Attorneys for Appellant

Clearfield County Industrial Development Authority

CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY,  
Appellant

v.

CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,  
Appellee

) IN THE COURT OF COMMON  
PLEAS OF CLEARFIELD COUNTY,  
PENNSYLVANIA  
)  
CIVIL ACTION - LAW  
)  
ASSESSMENT APPEAL  
)  
NO.

NOTICE OF  
APPEAL OF ASSESSMENT

AND NOW, this 8<sup>th</sup> day of December, 2000, comes the Appellant, CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY, and files this Notice of Appeal of Assessment, pursuant to the General County Assessment Law, as amended, 72 P.S. §5020-101, et seq., and the Forth to Eighth Class County Assessment law, as amended, 72 P.S. §5453.101, et seq., and states the following in support of the appeal:

1. Appellant is Clearfield County Industrial Development Authority, with an address of in care of 100 State Street, Suite 700, Erie, Pennsylvania 16507.
2. Appellant owns the land and improvements consisting of a shopping mall, supermarket and related improvements, bearing map numbers 123.0-L08-276-00002, 123.0-L08-276-00003, 123.0-L08-276-00004 ; (collectively, the "Property"), which Property is commonly known as the Clearfield Mall and is the subject of this assessment appeal.

3. On or before September 1, 2000, the Appellant gave the Clearfield County Board of Assessment Appeals (the "Board") written notice of the Appellant's intent to appeal the assessed value of the Property.

4. The Board sent a Notice of Assessment Appeal advising the Appellant that a hearing was scheduled for October 26, 2000 at 11:15 a.m. on the Appellant's appeal.

5. On October 26, 2000, a hearing was held before the Board with respect to the Appellant's appeal.

6. By Notice of Board Action on Appeal From 2001 Real Estate Assessment (the "Decision") dated November 9, 2000, the Board notified the Appellant that there would be "No Change" in either the assessed value or market value of the Property.

7. Appellant hereby appeals the Decisions because they are arbitrary, capricious, contrary to law and not supported by the evidence, in that, in rendering the Decision, the Board:

- (a) Failed to take into account that the assessed value of the Property constitutes an impermissible, confiscatory, selective and arbitrary assessment;
- (b) Failed to take into account the actual market value of the Property;
- (c) Failed to take into account that the assessment is excessive and lacks uniformity in that the Board failed to apply the common level ratio to actual market value, and is excessive and lacks uniformity when compared to assessments of similar properties situated within the County; and
- (d) Failed to take into account that the assessed value of the Property is otherwise improper, illegal, arbitrary and discriminatory under the circumstances of this case; and

(e) Failed to adhere to the mandates of Section 511 of the General County Assessment Law.

8. This Court's scope of review in this assessment appeal is *de novo* and plenary.

WHEREFORE, the Appellant, Clearfield County Industrial Development Authority, respectfully requests this Honorable Court to vacate the decision of the Board of Assessment Appeals, to remand this Appeal of Assessment to the Board for a full and fair hearing with respect to the market value of the Property, or in the alternative, to determine, *de novo*, the market value value of the Property, the applicable common level ratio, and the proper assessed value of the Property for tax year 2001 and subsequent years, to apportion the costs of this proceeding as the Court deems just, and for such other and further relief as the Court deems appropriate under the circumstances of this case.

Respectfully Submitted,



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John J. Mehler, Esq.

Laura J. Mott, Esq.  
MacDonald Illig Jones & Britton LLP  
100 State Street, Suite 700  
Erie, Pennsylvania 16507-1498  
(814) 870-7757

Attorneys for Appellant  
Clearfield County Industrial Development Authority

VERIFICATION

Laura J. Mott states that she is the attorney for Clearfield County Industrial Development Authority, that she is authorized to make this verification on behalf of the Appellant, and that the facts set forth in the foregoing Notice of Appeal of Assessment are true, based not upon his personal knowledge or information and belief, but on information supplied to him. A verification signed on behalf of the Appellant will be supplied upon request.



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Laura J. Mott

CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY,  
Appellant

v.

CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,  
Appellee

) IN THE COURT OF COMMON  
PLEAS OF CLEARFIELD COUNTY,  
PENNSYLVANIA  
)  
CIVIL ACTION - LAW  
)  
ASSESSMENT APPEAL  
)  
NO.

CERTIFICATE OF SERVICE

I hereby certify that on this 8 day of December, 2000, I served copies of the foregoing Notice of Appeal of Assessment on the following parties in the following manner:

Service by Regular US Mail:

Clearfield County Board of Assessment Appeals  
230 East Market Street  
Clearfield, PA 16830

Respectfully Submitted,

  
John J. Mehler, Esq.

Laura J. Mott, Esq.  
MacDonald Illig Jones & Britton LLP  
100 State Street, Suite 700  
Erie, Pennsylvania 16507-1498  
(814) 870-7757

Attorneys for Appellant  
Clarion County Industrial Development Authority

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REC'D ON DECEMBER 11 2000  
BY MARY CITY MATH PD  
William A. Shaw  
Prothonotary  
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IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

CLEARFIELD COUNTY INDUSTRIAL : :

DEVELOPMENT AUTHORITY : :

-vs- : No. 00-1538-CD

CLEARFIELD COUNTY BOARD OF : :

ASSESSMENT APPEALS : :

ORDER

NOW, this 14<sup>th</sup> day of January, 2002, following status conference into the above-captioned matter, upon agreement of the parties, it is the ORDER of this Court that pre-trial memoranda shall be submitted to this Court on or before March 22, 2002, in accordance with the Clearfield County Local Rules of Civil Procedure and the matter shall be placed on the Civil Trial List to be called April 2, 2002, at 10:00 a.m.

By the Court,

President Judge

**FILED**

JAN 14 2002

William A. Shaw  
Prothonotary

**FILED**

JAN 14 2002

03:34 PM  
William A. Shaw  
Prothonotary

1 cc to Atty Mott  
1 cc to Atty Kriener

for

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION - LAW

CLEARFIELD COUNTY INDUSTRIAL  
DEVELOPMENT AUTHORITY,  
Plaintiffs

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Defendants

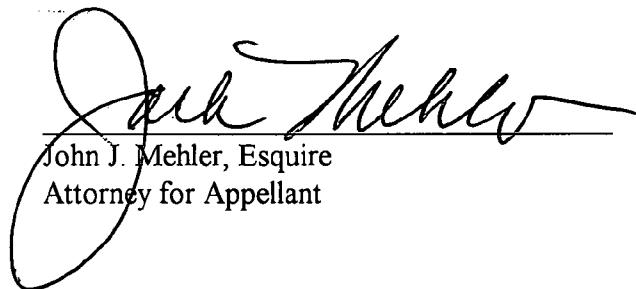
1538  
No. 00-1535-CD

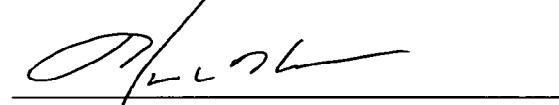
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William A. Shaw  
Prothonotary  
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**STIPULATION**

The undersigned hereby signify their Stipulation and Agreement that the following Order be entered in full and final disposition of the Assessment Appeal filed to the above term and number.

  
John J. Mehler, Esquire  
Attorney for Appellant

  
Kim C. Kesner, Esquire  
Solicitor of Clearfield County and Attorney  
for the Clearfield Board of Assessment  
Appeals

**ORDER**

AND NOW, this 11<sup>th</sup> day of April, 2002, this matter having been previously scheduled by this Court for hearing de novo in the above-captioned Assessment Appeal, upon the above Stipulation, this Court makes the following determinations:

1. The market value as of the date such appeal was filed before the Board of the Assessment Appeals identified by Clearfield County Assessment Map Number 123-0-L08-276-00002, is Four Million Two Hundred Seventy-five Thousand (\$4,275,000.00) Dollars.

2. The common level ratio which was applicable in the original appeal to the Board was 21.41%.

3. The established predetermined ratio applicable to the appeal was twenty-five (25%) percent. Thus, the Court shall apply said predetermined ratio to said determined market value because the corresponding common level ratio does not vary by more than fifteen (15%) percentum from the established predetermined ratio.

4. The value of the assessment appealed identified by Clearfield County Assessment Map Number 123-0-L08-276-00002 produced by this Court's determination of the market value and the predetermined ratio is One Million Sixty-eight Thousand Seven Hundred Fifty (\$1,068,750.00) Dollars.

5. Any amount found to be due the Appellant as a refund for taxes paid shall be made by the appropriate taxing districts.

By the Court:

John K. Reilly, Jr., President Judge

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION - LAW

NO. 00-1535-CD

CLEARFIELD COUNTY INDUSTRIAL  
DEVELOPMENT AUTHORITY,  
Plaintiffs

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Defendants

STIPULATION AND  
CONSENT ORDER

CLEARFIELD COUNTY  
COURTHOUSE  
CLEARFIELD, PA 16830  
KIM C. KESNER, ESQUIRE  
SOLICITOR  
(814) 765-2641