

01-1897-CD
CLEARFIELD CO. INDUSTRIAL -vs- CLEARFIELD COUNTY BOARD OF
DEVELOPMENT AUTHORITY et al ASSESSMENT APPEALS

Date: 07/03/2002

Clearfield County Court of Common Pleas

User: DGREGG

Time: 11:27 AM

ROA Report

Page 1 of 1

Case: 2001-01897-CD

Current Judge: John K. Reilly Jr.

Clearfield Co. Industrial Development Authority, Kmart Corporation vs. Clearfield County Board of Assessment Appeals
Civil Other

Date	Judge	
11/20/2001	✓ Filing: Petition for Appeal from the Decision of the Board of Property Assessment, Appeal and Review Paid by: Siegel, Co., Fred Receipt number: 1834437 Dated: 11/20/2001 Amount: \$80.00 (Check) Five CC Attorney Petition for Appeal from the Decision of the Board of Property Assessment, John K. Reilly Jr. Appeals and Review. Filed by s/J. Kieran Jennings, Esq. Certificate of Service Verification s/J. Kieran Jennings, Esq. 5 cc to Atty	No Judge
	✓ ORDER OF COURT, re: Hearing set for Dec. 19, 2001, at 9:00 a.m. by John K. Reilly Jr. the Court, s/JKR,JR.,P.J. 5 cc Atty Siegel	
12/10/2001	✓ Certificate of Service, Real Estate Tax Appeal upon parties of record. s/J. John K. Reilly Jr. Kieran Jennings, Esq. no cc	
01/02/2002	✓ Certificate of Service, Real Estate Tax Appeal upon parties of interest. s/J. John K. Reilly Jr. Kieran Jennings, Esq. no cc	
02/14/2002	✓ Notice of Intervention. Filed by s/Ira Weiss, Esq. no cc Certificate of Service	John K. Reilly Jr.
02/19/2002	✓ Praeclipe for Appearance on behalf of DuBois Area School District. Filed by s/Ira Weiss, Esq. Certificate of Service no cc	John K. Reilly Jr.
	✓ Praeclipe For Appearance on behalf of Sandy Township. Filed by s/Gregory M. Kruk, Esq. Certificate of Service 3 cc to Atty	John K. Reilly Jr.
	✓ Notice of Intervention. Filed by s/Gregory M. Kruk, Esq. Certificate of Service 3 cc to Atty	John K. Reilly Jr.

IN RE: Clearfield Co. Industrial Development) Civil Division
Authority,)
owner)
and Kmart Corporation,) Case No.: 2001 - 1897. co
tenant and taxpayer) Issue No.:
) Code:
Appellants)
vs.) Petition for Appeal from the
Clearfield County Board of) Decision of the Board of
Assessment Appeals,) Property Assessment,
Clearfield County, PA) Appeals and Review
)
Appellees.)

Interested Parties:
Dubois Area School District, Sandy
Township and Clearfield County

Filed on Behalf of Clearfield Co.
Industrial Development Authority,
Appellants

Counsel of Record for this Party:

J. Kieran Jennings, Esq.
Pa. I.D. # 77734

Fred Siegel Co., L.P.A.
30195 Chagrin Blvd.
Suite 205
Cleveland, Ohio 44124
(216) 763-1004

NOV 2 0 2001
m/12/30/01 wms
J. Kieran A. Sherry ~~80.-~~
BY ATT
5 CENTS TO ATT
SPL

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,
PENNSYLVANIA
CIVIL DIVISION

IN RE: Clearfield Co. Industrial Development) Civil Division
Authority,)
owner)
and Kmart Corp.,) Case No.:
tenant and taxpayer) Issue No.:
) Code:
)
Appellants) Petition for Appeal from the
vs.) Decision of the Board
Clearfield County Board of) of Property Assessment,
Assessment Appeals,) Appeals and Review
Clearfield County, PA)
)
Appellees.)

REAL ESTATE TAX APPEAL

AND NOW COMES the Property owner, Clearfield Co. Industrial Development Authority, by and through their attorneys, Fred Siegel, Co. LPA, J. Kieran Jennings, Esquire and files this Real Estate Tax Appeal for property situated in Dubois, Clearfield County, Pennsylvania and alleges as follows:

1. Clearfield Co. Industrial Development Authority is the owner of certain commercial property known as Rd. 3 State Route 255 North, Clearfield County, Pennsylvania and assessed on the records of Clearfield County as Map Numbers 128.0-

C03-000-00058 and 128.0-C03-000-00059-DW-01 said property being two parcels of ground of approximately 4.94 acres having erected thereon a 96,350 square foot retail store occupied by Kmart Corporation.

2. Kmart Corporation is the tenant and is authorized to transact business in the Commonwealth of Pennsylvania. The Appellant, Kmart Corporation has the right to pay all of the real estate taxes on said property and to contest the assessment and market value of the same on its own behalf or in cooperation with the owner.
3. Defendant is the Clearfield County Board of Assessment Appeals that established the assessment on said property for the tax year 2002 and thereafter.
4. The Appellants herein did file a real estate tax appeal on the assessment that comprised the property for tax year 2002 having an assessed value of \$847,875 on property known as Map Number 128.0-C03-000-00058 and 128.0-C03-000-00059-DW-01.
5. A hearing was held on October 22, 2001, and a Notice dated October 26, 2001 and mailed by the Defendant on October 29, 2001, was issued wherein no change was made to the assessment. Attached hereto and marked Exhibit "A" is said Notice of Appeal Decision.

6. The Appellants believe and therefore aver that the ratio of assessment to market value in Clearfield County is 25% and that the current assessment is based upon a market value of approximately \$3,391,500.

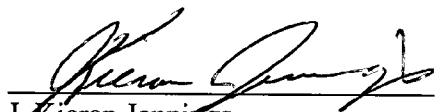
7. The taxpayers to the best of their knowledge, information and belief, avers that the market value of the property for the taxable year 2002, based on the economics of the same, comparable sales, would indicate a market value not to exceed \$2,500,000.

8. The taxpayers believe and therefore aver that the said assessment and market value that the same is based upon is unlawful, inequitable and unjust as it is not based upon the current market value of the property.

9. The taxpayers believe and therefore aver that the assessment requires a revision and adjustment to reflect the current market value of the property and that the assessment be based upon the appropriate ratio of assessment to market as established in Clearfield County for the years that the tax appeal is in effect.

WHEREFORE, the Appellants, taxpayers herein request your honorable Court to set a hearing date, take testimony and render a decision reducing the assessment in conformity with the market values and ratio of assessment to market value as found by the Court and in conformity with the laws of the Commonwealth for the tax year of 2002 and the years thereafter until the appeal is heard.

Respectfully submitted,



J. Kieran Jennings

ID # 77734

FRED SIEGEL, CO. LPA

Attorneys for Appellants-Taxpayers

CERTIFICATE OF SERVICE

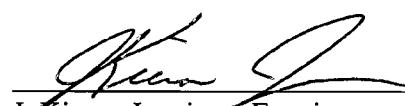
I, J. Kieran Jennings, Esquire, Attorney for Appellants-Taxpayers, do hereby certify that the foregoing Real Estate Tax Appeal was forwarded on the 16th day of November 2001, by certified mail, postage prepaid, to the following:

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

Clearfield County Commissioners
230 East Market Street
Clearfield, PA 16830

Sandy Township Municipal Building
RR 3
DuBois, PA 15801-9803

DuBois Area School District
500 Liberty Boulevard
DuBois, PA 15801

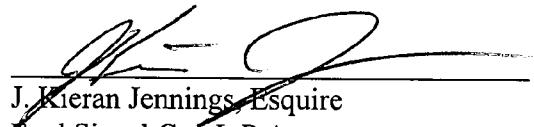


J. Kieran Jennings, Esquire
Fred Siegel, Co., L.P.A.
Attorney for Appellants-Taxpayers
30195 Chagrin Blvd.
Suite 205
Cleveland, Ohio 44124-5703

9807-02

VERIFICATION

I, J. Kieran Jennings, Esquire, hereby state that I am the attorney for Appellants-Taxpayers, and that, as such, hereby state that the facts contained in the within Real Estate Tax Appeal are true and correct, not from my own information, but from information supplied to me by Appellants-Taxpayers, and that a verification by Appellants-Taxpayers will be supplied if requested. This statement is made subject to penalties of 18 Pa. C.S.A. §4904 relating to unsworn falsification to authorities and is given pursuant to the provisions for verification of pleadings as defined and provided for in Rule 1024 of the Pennsylvania Rules of Civil Procedure.



J. Kieran Jennings, Esquire
Fred Siegel Co., L.P.A.
Attorney for Appellants-Taxpayers
30195 Chagrin Blvd.
Suite 205
Cleveland, Ohio 44124-5703

CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS
230 East Market Street
Clearfield, Pennsylvania 16830
814-765-2641

Clfd. Co. Indust. Devel. Auth.
K-Mart c/o Burr Wolff, L.P.
P O Box 560907
Dallas TX 75356-0907

NOTICE OF BOARD ACTION ON APPEAL
FROM 2002 REAL ESTATE ASSESSMENT

Appellant's Name	:	Clfd. Co. Indust. Develop. Auth.
Person appearing	:	Kieran Jennings
Location	:	Sandy Township
Map Number	:	128.0-c03-000-00058 & 59-DW-01
Property Identification	:	Sandy Plaza & 4.94 A & Bldg.
Original 2002 market value	:	\$2,399,600. & \$991,900.
Original 2002 assessed valuation	:	\$ 599,900. & \$247,975.
Date of appeal hearing	:	October 22, 2001

Dear Property Owner:

The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2002 real estate assessment as follows:

"Original 2002 Market Value affirmed, without change."
"Original 2002 Assessment Value affirmed, without change."

Dated: October 26, 2001

Very truly yours,

Clearfield County Board of
Assessment Appeals

Kieran C. Wolff

Rita S. Barr

Richie Hall

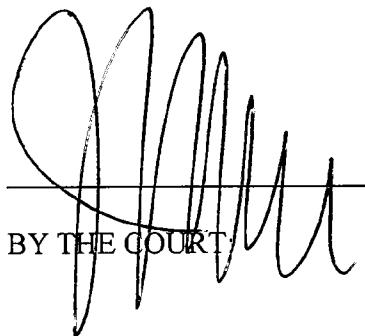
EXHIBIT A

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

IN RE: Clearfield Co. Industrial Development) Civil Division
Authority,)
owner)
and Kmart Corporation,) Case No.:
tenant and taxpayer) Issue No.:
) Code:
Appellants)
vs.)
Clearfield County Board of) Petition for Appeal from the
Assessment Appeals,) Decision of the Board of
Clearfield County, PA) Property Assessment,
) Appeals and Review
Appellees.)

ORDER OF COURT

It is hereby ordered and decreed that the above captioned case be set for hearing on
December 19, 2001 - 9:00 AM at the Clearfield County Court of Common Pleas in
Clearfield County.


BY THE COURT

11/20/01

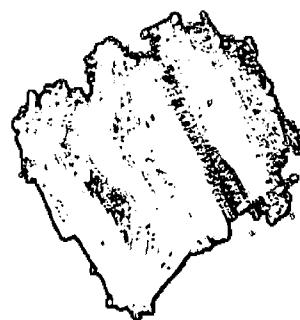
DATE

9807-02

FILED

NOV-2 0 2001
014:00 SCC atty
William A. Shaw
Notary
Sealed





FRED SIEGEL CO., L.P.A.
ATTORNEYS AT LAW
PEPPER PIKE PLACE, SUITE 205
30195 CHAGRIN BLVD.
CLEVELAND, OHIO 44124-5703
TELEPHONE (216) 763-1004 TELECOPIER (216) 763-1016
fsiegel@siegeltax.com

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

IN RE: Clearfield Co. Industrial Development) Civil Division
Authority,)
owner)
and Kmart Corporation,) Case No.: C 1 - 1897 - C 0
tenant and taxpayer) Issue No.:
) Code:
Appellants)
vs.)
Clearfield County Board of) Petition for Appeal from the
Assessment Appeals,) Decision of the Board of
Clearfield County, PA) Property Assessment,
) Appeals and Review
Appellees.)

ORDER OF COURT

It is hereby ordered and decreed that the above captioned case be set for hearing on

December 19, 2001 - 9:00 am at the Clearfield County Court of Common Pleas in
Clearfield County.

/s/ JOHN K. REILLY, JR.

11/20/01

BY THE COURT:

DATE

9807-02

hereby certify this to be a true
and attested copy of the original
statement filed in this case.

NOV 20 2001

Attest.

William J. Shanahan
Prothonotary

CERTIFICATE OF SERVICE

I, J. Kieran Jennings, Esquire, Attorney for Appellants-Taxpayers, do hereby certify that the foregoing Real Estate Tax Appeal was forwarded on the 7th day of December, 2001, by certified mail, postage prepaid, to the following:

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

Clearfield County Commissioners
230 East Market Street
Clearfield, PA 16830

Sandy Township Municipal Building
RR 3
DuBois, PA 15801-9803

DuBois Area School District
500 Liberty Boulevard
DuBois, PA 15801


J. Kieran Jennings, Esquire
Fred Siegel, Co., L.P.A.
Attorney for Appellants-Taxpayers
30195 Chagrin Blvd.
Suite 205
Cleveland, Ohio 44124-5703

9807-02

FILED

DEC 10 2001
20011126
William A. Shaw
Prothonotary

01.1897.CO

CERTIFICATE OF SERVICE

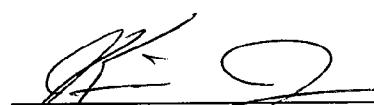
I, J. Kieran Jennings, Esquire, Attorney for Appellants-Taxpayers, do hereby certify that the foregoing Real Estate Tax Appeal was forwarded on the 19th of December, 2001, by U.S. mail, postage prepaid, to the following:

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

Clearfield County Commissioners
230 East Market Street
Clearfield, PA 16830

Sandy Township Municipal Building
RR 3
DuBois, PA 15801-9803

DuBois Area School District
500 Liberty Boulevard
DuBois, PA 15801


J. Kieran Jennings, Esquire
Fred Siegel, Co., L.P.A.
Attorney for Appellants-Taxpayers
30195 Chagrin Blvd.
Suite 205
Cleveland, Ohio 44124-5703

9807-02

FILED

JAN 02 2002

1/18/02/annocce

William A. Shaw
Prothonotary



IN RE: Clearfield Co. Industrial Development Authority, owner and Kmart Corporation, tenant and taxpayer) Civil Division
vs.) Case No.: 2001-1897-cv
Appellants) Issue No.:
Clearfield County Board of Assessment Appeals, Clearfield County, PA) Code:
) Petition for Appeal from the Decision of the Board of Property Assessment, Appeals and Review
Appellees.)

Interested Parties:
Dubois Area School District, Sandy Township and Clearfield County

Filed on Behalf of Clearfield Co. Industrial Development Authority, Appellants

Counsel of Record for this Party:

J. Kieran Jennings, Esq.
Pa. I.D. # 77734

Fred Siegel Co., L.P.A.
30195 Chagrin Blvd.
Suite 205
Cleveland, Ohio 44124
(216) 763-1004

hereby certify this to be a true and attested copy of the original statement filed in this case.

202001

Attest.

William H. Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,
PENNSYLVANIA
CIVIL DIVISION

IN RE: Clearfield Co. Industrial Development) Civil Division
Authority,)
owner)
and Kmart Corp.,) Case No.:
tenant and taxpayer) Issue No.:
) Code:
)
Appellants) Petition for Appeal from the
vs.) Decision of the Board
Clearfield County Board of) of Property Assessment,
Assessment Appeals,) Appeals and Review
Clearfield County, PA)
)
Appellees.)

REAL ESTATE TAX APPEAL

AND NOW COMES the Property owner, Clearfield Co. Industrial Development Authority, by and through their attorneys, Fred Siegel, Co. LPA, J. Kieran Jennings, Esquire and files this Real Estate Tax Appeal for property situated in Dubois, Clearfield County, Pennsylvania and alleges as follows:

1. Clearfield Co. Industrial Development Authority is the owner of certain commercial property known as Rd. 3 State Route 255 North, Clearfield County, Pennsylvania and assessed on the records of Clearfield County as Map Numbers 128.0-

C03-000-00058 and 128.0-C03-000-00059-DW-01 said property being two parcels of ground of approximately 4.94 acres having erected thereon a 96,350 square foot retail store occupied by Kmart Corporation.

2. Kmart Corporation is the tenant and is authorized to transact business in the Commonwealth of Pennsylvania. The Appellant, Kmart Corporation has the right to pay all of the real estate taxes on said property and to contest the assessment and market value of the same on its own behalf or in cooperation with the owner.
3. Defendant is the Clearfield County Board of Assessment Appeals that established the assessment on said property for the tax year 2002 and thereafter.
4. The Appellants herein did file a real estate tax appeal on the assessment that comprised the property for tax year 2002 having an assessed value of \$847,875 on property known as Map Number 128.0-C03-000-00058 and 128.0-C03-000-00059-DW-01.
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6. The Appellants believe and therefore aver that the ratio of assessment to market value in Clearfield County is 25% and that the current assessment is based upon a market value of approximately \$3,391,500.

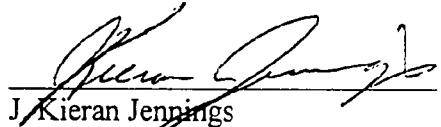
7. The taxpayers to the best of their knowledge, information and belief, avers that the market value of the property for the taxable year 2002, based on the economics of the same, comparable sales, would indicate a market value not to exceed \$2,500,000.

8. The taxpayers believe and therefore aver that the said assessment and market value that the same is based upon is unlawful, inequitable and unjust as it is not based upon the current market value of the property.

9. The taxpayers believe and therefore aver that the assessment requires a revision and adjustment to reflect the current market value of the property and that the assessment be based upon the appropriate ratio of assessment to market as established in Clearfield County for the years that the tax appeal is in effect.

WHEREFORE, the Appellants, taxpayers herein request your honorable Court to set a hearing date, take testimony and render a decision reducing the assessment in conformity with the market values and ratio of assessment to market value as found by the Court and in conformity with the laws of the Commonwealth for the tax year of 2002 and the years thereafter until the appeal is heard.

Respectfully submitted,



J. Kieran Jennings

ID # 77734

FRED SIEGEL, CO. LPA
Attorneys for Appellants-Taxpayers

CERTIFICATE OF SERVICE

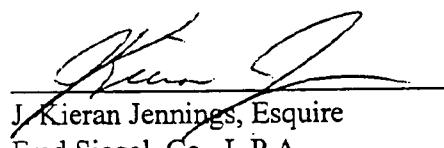
I, J. Kieran Jennings, Esquire, Attorney for Appellants-Taxpayers, do hereby certify that the foregoing Real Estate Tax Appeal was forwarded on the 16th day of November 2001, by certified mail, postage prepaid, to the following:

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

Clearfield County Commissioners
230 East Market Street
Clearfield, PA 16830

Sandy Township Municipal Building
RR 3
DuBois, PA 15801-9803

DuBois Area School District
500 Liberty Boulevard
DuBois, PA 15801



J. Kieran Jennings, Esquire
Fred Siegel, Co., L.P.A.
Attorney for Appellants-Taxpayers
30195 Chagrin Blvd.
Suite 205
Cleveland, Ohio 44124-5703

9807-02

VERIFICATION

I, J. Kieran Jennings, Esquire, hereby state that I am the attorney for Appellants-Taxpayers, and that, as such, hereby state that the facts contained in the within Real Estate Tax Appeal are true and correct, not from my own information, but from information supplied to me by Appellants-Taxpayers, and that a verification by Appellants-Taxpayers will be supplied if requested. This statement is made subject to penalties of 18 Pa. C.S.A. §4904 relating to unsworn falsification to authorities and is given pursuant to the provisions for verification of pleadings as defined and provided for in Rule 1024 of the Pennsylvania Rules of Civil Procedure.



J. Kieran Jennings, Esquire
Fred Siegel Co., L.P.A.
Attorney for Appellants-Taxpayers
30195 Chagrin Blvd.
Suite 205
Cleveland, Ohio 44124-5703

CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS
230 East Market Street
Clearfield, Pennsylvania 16830
814-765-2641

Clfd. Co. Indust. Devel. Auth.
K-Mart c/o Burr Wolff, L.P.
P O Box 560907
Dallas TX 75356-0907

NOTICE OF BOARD ACTION ON APPEAL
FROM 2002 REAL ESTATE ASSESSMENT

Appellant's Name	:	Clfd. Co. Indust. Develop. Auth.
Person appearing	:	Kieran Jennings
Location	:	Sandy Township
Map Number	:	128.0-c03-000-00058 & 59-DW-01
Property Identification	:	Sandy Plaza & 4.94 A & Bldg.
Original 2002 market value	:	\$2,399,600. & \$991,900.
Original 2002 assessed valuation	:	\$ 599,900. & \$247,975.
Date of appeal hearing	:	October 22, 2001

Dear Property Owner:

The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2002 real estate assessment as follows:

"Original 2002 Market Value affirmed, without change."
"Original 2002 Assessment Value affirmed, without change."

Dated: October 26, 2001

Very truly yours,

Clearfield County Board of
Assessment Appeals

William C. Feller

Rita S. Barr

Richie Hall

EXHIBIT A

**IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY
PENNSYLVANIA**

CLEARFIELD COUNTY
INDUSTRIAL DEVELOPMENT
AUTHORITY, owner and KMArt
CORPORATION,

Appellants,

v.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee.

CIVIL DIVISION

No. 01-1897-CD

NOTICE OF INTERVENTION

Filed on behalf of: DuBois Area
School District

Counsel of Record for this Party:

Ira Weiss, Esquire
Pa. I.D. # 17408

M. Janet Burkardt, Esquire
Pa. I.D. #85582

LAW OFFICES OF IRA WEISS

503 Fort Pitt Commons
445 Fort Pitt Boulevard
Pittsburgh, PA 15219
(412) 391-9890

FILED

FEB 14 2002

William A. Shaw
Prothonotary

**IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY
PENNSYLVANIA**

CLEARFIELD COUNTY INDUSTRIAL)	CIVIL DIVISION
DEVELOPMENT AUTHORITY, owner)	
and KMAR CORPORATION,)	
)	
Appellants,)	No. 01-1897-CD
)	
V.)	
)	
CLEARFIELD COUNTY BOARD OF)	
ASSESSMENT APPEALS,)	
)	
Appellee.)	

NOTICE OF INTERVENTION

TO: PROTHONOTARY

KINDLY take notice that the DuBois Area School District hereby intervenes in the above captioned matter pursuant to the provisions of the Fourth to Eighth Class County Assessment Law, 72 P.S. §5453.101 et seq. which provides for the right of a taxing body to intervene as a matter of right.

Respectfully submitted,

By: 
Ira Weiss, Esquire

CERTIFICATE OF SERVICE

I, Ira Weiss, Esquire do hereby certify that a true and correct copy of the foregoing Notice of Intervention was served by first class mail, postage prepaid, this 10th day of February, 2002, upon the following:

Gregory M. Kruk, Esquire
R. Edward Ferraro
690 Main Street
Brockway, PA 15824

Kim C. Kesner, Esquire
23 North Second Street
Clairfield, PA 16830

J. Kieran Jennings, Esquire
Fred Siegel Co., LPA
30195 Chargrin Boulevard, Suite 205
Cleveland, OH 44124

Respectfully submitted,

By: *Ira Weiss*
Ira Weiss, Esquire

**IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY
PENNSYLVANIA**

CLEARFIELD COUNTY
INDUSTRIAL DEVELOPMENT
AUTHORITY, owner and KMArt
CORPORATION,

Appellants,

v.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee.

CIVIL DIVISION

No. 01-1897-CD

PRAECIPE FOR APPEARANCE

Filed on behalf of: DuBois Area
School District

Counsel of Record for this Party:

Ira Weiss, Esquire
Pa. I.D. # 17408

M. Janet Burkardt, Esquire
Pa. I.D. #85582

LAW OFFICES OF IRA WEISS

503 Fort Pitt Commons
445 Fort Pitt Boulevard
Pittsburgh, PA 15219
(412) 391-9890

FILED

FEB 19 2002

William A. Shaw
Prothonotary

**IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY
PENNSYLVANIA**

CLEARFIELD COUNTY INDUSTRIAL)	CIVIL DIVISION
DEVELOPMENT AUTHORITY, owner)	
and KMAR CORPORATION,)	
)	
Appellants,)	No. 01-1897-CD
)	
v.)	
)	
CLEARFIELD COUNTY BOARD OF)	
ASSESSMENT APPEALS,)	
)	
Appellee.)	

PRAECIPE FOR APPEARANCE

TO: PROTHONOTARY

KINDLY enter our appearance on behalf of Intervenor, the DuBois
Area School District in the above captioned matter.

Respectfully submitted,

By: 
Ira Weiss, Esquire

CERTIFICATE OF SERVICE

I, Ira Weiss, Esquire do hereby certify that a true and correct copy of the foregoing Praeclipe for Appearance was served by first class mail, postage prepaid, this 15th day of February, 2002, upon the following:

Gregory M. Kruk, Esquire
R. Edward Ferraro
690 Main Street
Brockway, PA 15824

Kim C. Kesner, Esquire
23 North Second Street
Clairfield, PA 16830

J. Kieran Jennings, Esquire
Fred Siegel Co., LPA
30195 Chagrin Boulevard, Suite 205
Cleveland, OH 44124

Respectfully submitted,

By: 
Ira Weiss, Esquire

FILED

FD 17 2002
M 11 59/10 CC
William A. Shaw
Fethesberry

IN THE COURT OF COMMON PLEAS
OF CLEARFIELD COUNTY, PENNSYLVANIA

**CLEARFIELD COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY, owner
and KMAR CORPORATION,
Appellants,**

v.

**CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,
Appellee.**

CIVIL DIVISION

No. 01-1897-CD

PRAECIPE FOR APPEARANCE

Filed on behalf of: Sandy Township

Counsel of Record for this Party:
R. EDWARD FERRARO, ESQ.
Supreme Court No. 05880
GREGORY M. KRUK, ESQ.
Supreme Court No. 27048

FERRARO & YOUNG
Attorneys at Law
690 Main Street
Brockway, PA 15824
(814) 268-2202

FILED

FEB 19 2002

o 11:50 / wjs

William A. Shaw
Prothonotary

3 CEM TO ATTYS

*WT
KJ*

IN THE COURT OF COMMON PLEAS
OF CLEARFIELD COUNTY, PENNSYLVANIA

CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY, owner and KMAR CORPORATION, Appellants,	CIVIL DIVISION
v.	No. 01-1897-CD
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS, Appellee.	

PRAECIPE FOR APPEARANCE

TO THE PROTHONOTARY OF SAID COURT:

KINDLY enter the appearance of **FERRARO & YOUNG, Attorneys at Law**,
on behalf of Intervener, the Township of Sandy, in the above-captioned matter.

Respectfully submitted,

BY: 
Gregory M. Kruk, Esquire

IN THE COURT OF COMMON PLEAS
OF CLEARFIELD COUNTY, PENNSYLVANIA

CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY, owner and KMAR CORPORATION, Appellants,	CIVIL DIVISION
v.	No. 01-1897-CD
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS, Appellee.	

CERTIFICATE OF SERVICE

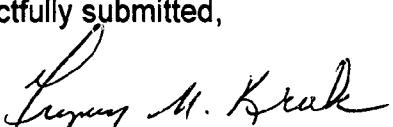
I, GREGORY M. KRUK, ESQUIRE, do hereby certify that a true and correct copy of the foregoing Praeclipe for Appearance was served by first class mail, postage prepaid, this 19th day of February, 2002, upon the following:

Kim C. Kesner, Esquire
23 North Second Street
Clearfield, PA 16830

J. Kieran Jennings, Esquire
Fred Siegel Co., LPA
30195 Chagrin Boulevard, Suite 205
Cleveland, OH 44124

Ira Weiss, Esquire
Law Offices of Ira Weiss
503 Fort Pitt Commons Building
445 Fort Pitt Boulevard
Pittsburgh, PA 15219

Respectfully submitted,

BY: 

Gregory M. Kruk, Esquire

IN THE COURT OF COMMON PLEAS
OF CLEARFIELD COUNTY, PENNSYLVANIA

CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY, owner and KMArt CORPORATION, Appellants,	CIVIL DIVISION No. 01-1897-CD
v.	
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS, Appellee.	NOTICE OF INTERVENTION Filed on behalf of: Sandy Township Counsel of Record for this Party: R. EDWARD FERRARO, ESQ. Supreme Court No. 05880 GREGORY M. KRUK, ESQ. Supreme Court No. 27048 FERRARO & YOUNG Attorneys at Law 690 Main Street Brockway, PA 15824 (814) 268-2202

FILED

FEB 19 2002

o/11501w
William A. Shaw
Prothonotary

3 cent to ATTY

kdj

IN THE COURT OF COMMON PLEAS
OF CLEARFIELD COUNTY, PENNSYLVANIA

CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY, owner and KMAR CORPORATION, Appellants,	CIVIL DIVISION
v.	No. 01-1897-CD
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS, Appellee.	

NOTICE OF INTERVENTION

TO THE PROTHONOTARY OF SAID COURT:

KINDLY take notice that the Township of Sandy hereby intervenes in the above-captioned matter pursuant to the provisions of the Fourth to Eighth Class County Assessment law, 72 P.S. §5453.101 et seq. which provides for the right of a taxing body to intervene as a matter of right.

Respectfully submitted,

BY: Gregory M. Kruk
Gregory M. Kruk, Esquire

IN THE COURT OF COMMON PLEAS
OF CLEARFIELD COUNTY, PENNSYLVANIA

CLEARFIELD COUNTY INDUSTRIAL : CIVIL DIVISION
DEVELOPMENT AUTHORITY, owner :
and KMAR CORPORATION,
Appellants,

v.

No. 01-1897-CD

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,
Appellee.

CERTIFICATE OF SERVICE

I, GREGORY M. KRUK, ESQUIRE, do hereby certify that a true and correct copy of the foregoing Notice of Intervention was served by first class mail, postage prepaid, this 19th day of February, 2002, upon the following:

Kim C. Kesner, Esquire
23 North Second Street
Clearfield, PA 16830

J. Kieran Jennings, Esquire
Fred Siegel Co., LPA
30195 Chagrin Boulevard, Suite 205
Cleveland, OH 44124

Ira Weiss, Esquire
Law Offices of Ira Weiss
503 Fort Pitt Commons Building
445 Fort Pitt Boulevard
Pittsburgh, PA 15219

Respectfully submitted,

BY: Gregory M. Kruk
Gregory M. Kruk, Esquire

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

CLEARFIELD COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY, owner
and KMArt CORPORATION, tenant
and taxpayer,
Appellants

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, Clearfield
County, PA,

Appellee

Interested Parties:

DUBOIS AREA SCHOOL DISTRICT,
SANDY TOWNSHIP and CLEARFIELD
COUNTY

FILED

Sept 29 2002

William A. Shaw
Prothonotary

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.


Kieran Jennings, Esquire
Attorney for Appellants


Ira Weiss, Esquire
Attorney for DuBois Area School District


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


R. Edward Ferraro, Esquire
Solicitor, Sandy Township

ORDER

AND NOW, this 27th day of September, 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(s) as of the date such appeal was filed before the Board of the Assessment Appeals identified by Clearfield County Assessment Map Numbers 128.0-C03-000-00058 is One Million Eight Hundred Thirty-four Thousand Two Hundred (\$1,834,200.00) Dollars and 128.0-C03-000-00059-DW-01, is Seven Hundred Forty Thousand Four Hundred (\$740,400.00) Dollars.

2. The common level ratio which was applicable in the original appeal to the Board was 22.42%.

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(s) 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(s) appealed identified by Clearfield County Assessment Map Numbers 128.0-C03-000-00058 and 128.0-C03-000-00059-DW-01 produced by this Court's determination of the market value and the predetermined ratio is Four Hundred Fifty-eight Thousand Five Hundred Fifty (\$458,550.00) Dollars and One Hundred Eighty-five Thousand One Hundred (\$185,100.00) 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 DIVISION
NO. 01-1897-CD

CLEARFIELD COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY, owner and
KMART CORPORATION, tenant and
taxpayer,
Appellants

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,
Appellee

STIPULATION AND CONSENT ORDER

Interested Parties:
DUBOIS AREA SCHOOL DISTRICT,
SANDY TOWNSHIP and CLEARFIELD
COUNTY

FILED

Sept 30 2002

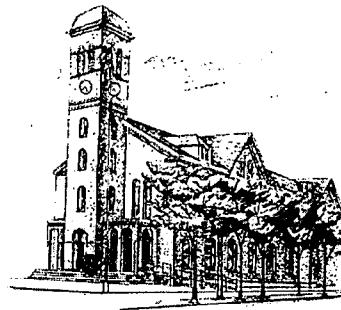
RC
Kathy Kesner
EKL

William A. Shaw
Prothonotary

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

Gene T. Lunsford
John Sughrue
Michael R. Lytle
County Commissioners

Kim C. Kesner
Solicitor
Lisa McFadden
Chief Clerk



Clearfield County
Court House
230 East Market Street
Suite 101
Clearfield, Pennsylvania 16830
PHONE (814) 765-2641
FAX (814) 765-2640

September 25, 2002

Marcy Kelley, Deputy Court Administrator
Clearfield County Courthouse
230 East Market Street
Clearfield, PA 16830

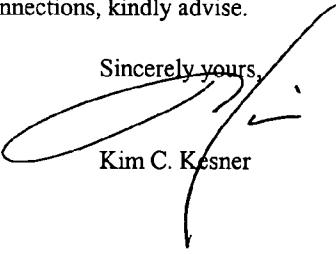
VIA HAND DELIVERY

**RE: Clearfield County Industrial Development Authority, owner and Kmart Corporation tenant and taxpayer,
Appellant vs. Clearfield County Board of Assessment Appeals, Clearfield County, PA, Appellees
No. 01-1897-CD**

Dear Ms. Kelley:

I enclose an original Stipulation executed by the four counsel of record with the Consent Order for consideration by Judge Reilly. On the Court's execution of the Order, kindly advise and I will make arrangements for filing and service. Should you Court require anything further from me in these connections, kindly advise.

Sincerely yours,


Kim C. Kesner

KCK/klz

cc: J. Kieran Jennings, Esquire
Attorney for Appellants
Gregory M. Kruk, Esquire
Solicitor – Sandy Township
Ira Weiss, Esquire
Attorney for DuBois Area School District
Mary Anne Wesdock, Chief Assessor