

02-1689 CD
NORTHERN HEALTH FACILITIES vs. CLFD CO. BOARD OF APPEAL

Francis J. Hoegen, Esquire/55667
HOEGEN, HOEGEN & KELLEY, LLP
152 South Franklin Street
P.O. Box 346
Wilkes-Barre, PA 18703-0346
(570) 820-3332
ATTORNEY FOR PETITIONER

FILED

OCT 28 2002

William A. Shaw
Prothonotary

NORTHERN HEALTH FACILITIES.,	:	IN THE COURT OF COMMON PLEAS
	:	OF CLEARFIELD COUNTY
Petitioner	:	
	:	CIVIL ACTION - LAW
vs.	:	
CLEARFIELD COUNTY BOARD	:	
OF APPEALS, CLEARFIELD	:	
COUNTY, TOWNSHIP OF LAWRENCE	:	
and CLEARFIELD AREA SCHOOL	:	
DISTRICT,	:	
Respondents	:	

02-1689-CD
NO. of 2002

PETITION

**PETITION FOR APPEAL FROM THE DECISION OF THE
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS**

AND NOW COMES, Northern Health Facilities, by and through its counsel, Hoegen, Hoegen & Kelley, and files this Petition for Appeal from the Assessment of the Board of the Assessment Appeals for Clearfield County, and in support thereof avers as follows:

1. Petitioner, Northern Health Facilities ("Northern"), is a business corporation with an address of 111 West Michigan Street, Milwaukee, WI 53202.

2. Northern is the owner of a certain parcel together with all improvements, identified as Parcel No. 123.0-L08-000-047.3.

3. Respondent, Board of Assessment Appeals of Clearfield County ("Board"), is a board for assessment and revision of taxes within the general assessment law of the Commonwealth of Pennsylvania.

4. The premises are located within the boundaries of Clearfield County, the Township of Lawrence and the Clearfield Area School District. A true and correct copy of this Petition shall be served forthwith upon the municipalities and school district.

5. For the purposes of the 2002 tax year, the Board assessed the premises, which is designated with Parcel 123.0-L08-000-047.3 as follows:

LAND	\$
BUILDING	\$
TOTAL	\$1,104,950

6. On or about August 27, 2002 Petitioner filed a Commercial/Industrial Appeal Form with the Clearfield County Board of Assessment Appeals.

14. On October 7, 2002 a hearing was held before the Board.

15. On October 8, 2002 the Board issued a decision which did not change the tax assessment for No. 123.0-L08-000-047.3. A true and correct copy denying change in the tax assessment is attached hereto as Exhibit "A" and incorporated herein by reference.

16. Petitioner alleges that the decision reassessing the premises is nevertheless, improper, unsatisfactory and unlawful for one or more of the following reasons:

a. The assessment on Petitioner's property is substantially higher than assessments of comparable properties in the taxing district.

b. The assessment is based upon an erroneous determination of the fair market value, particularly as it concerns Petitioner's property.

c. The value determination by the Clearfield County Board of Assessment Appeals violates the *Equal Protection Clause of the 14th Amendment of the United States Constitution*.

d. The impact of the assessment bears unequally on the Petitioner when compared to the assessment of properties of the same class.

e. When related to assessments of similarly situated property owners, the assessment of the premises of the Petitioner is arbitrary and capricious.

f. The assessment violates the *Uniformity Clause of the Pennsylvania Constitution*.

g. The assessment violates the required equality of tax treatment guaranteed by the Pennsylvania Statutory and Constitutional Law.

h. The assessment is based in whole or in part upon appraisals that do not represent the actual value of the said property.

i. The ratio of assessed value to actual value applied in making the assessment is in excess

of the ratio applied throughout the taxing district.

j. The assessment as determined by the Clearfield County Board of Assessment Appeals does not reflect the current market value of the property as multiplied by the state mandated ratio and determined by the State Tax Equalization Board.

k. The assessment lacks uniformity.

l. The assessment is discriminatory.

m. The assessment is otherwise unjust and inequitable.

WHEREFORE, Petitioner requests this Honorable Court to reverse the Decision of the Clearfield County Board of Assessment Appeals, reducing the assessment and thereafter make all necessary orders and decrees to effectuate said Decision.

Respectfully submitted,

HOEGEN, HOEGEN & KELLEY, LLP

BY: 

FRANCIS J. HOEGEN, ESQUIRE

Attorney I.D.#55667

Attorneys for Petitioner

152 South Franklin Street

Wilkes-Barre, PA 18703-0346

(570) 820-3332

CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS
230 East Market Street
Clearfield, Pennsylvania 16830

CCID
c/o Northern Health Facilities
DBA Mountain Laurel, 422
111 West Michigan Street
Milwaukee WI 53202

NOTICE OF BOARD ACTION ON APPEAL
FROM 2003 REAL ESTATE ASSESSMENT

Appellant's Name	: CCID C/o Northern Health Facilities
Person appearing	: Tim Polishan
Location	: Lawrence Township
Map Number	: 123.0-L08-000-047.3
Property Identification	: Clear Haven, Bldg. & 7.59 A
Original 2003 market value	: \$4,419,800.
Original 2003 assessed valuation	: \$1,104,950.
Date of appeal hearing	: October 7, 2002

Dear Property Owner:

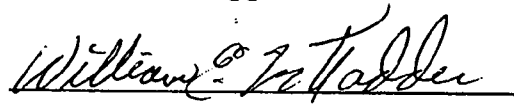


The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2003 real estate assessment as follows:

"Original 2003 Market Value affirmed, without change."
"Original 2003 Assessment Value affirmed, without change."

Dated: October 8, 2002

Very truly yours,


Clearfield County Board of
Assessment Appeals

VERIFICATION

I, Douglas J. Harris, Vice-President and Controller of Northern Health Facilities, Inc., hereby verify that the statements made in the foregoing Petition are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are subject to the penalties of *18 Pa. C.S. Section 4904* relating to unsworn falsification to authorities.

DATE: October 18th, 2002



DOUGLAS J. HARRIS
Vice-President and Controller
Northern Health Facilities, Inc.

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	:	OF CLEARFIELD COUNTY
Petitioner	:	
	:	CIVIL ACTION - LAW
vs.	:	
CLEARFIELD COUNTY BOARD	:	
OF APPEALS, CLEARFIELD	:	
COUNTY, TOWNSHIP OF LAWRENCE	:	NO. of 2002
and CLEARFIELD AREA SCHOOL	:	
DISTRICT,	:	
Respondents	:	

CERTIFICATE OF SERVICE

I, Francis J. Hoegen, Esquire, hereby certify that on the 22 day of Oct, 2002, I served a copy of the Petition directed to the Respondents upon the Clearfield County Board of Assessment Appeals and upon the municipality and school district by First Class United States Mail, postage prepaid addressed to:

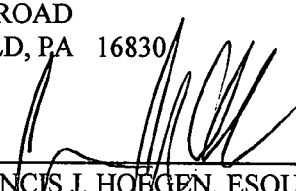
BOARD OF ASSESSMENT APPEALS
230 EAST MARKET STREET
CLEARFIELD, PA 16830

CLEARFIELD COUNTY
230 EAST MARKET STREET
CLEARFIELD, PA 16830

LAWRENCE TOWNSHIP
GEORGE ROAD
CLEARFIELD, PA 16830

CLEARFIELD AREA SCHOOL DISTRICT
438 RIVER ROAD
CLEARFIELD, PA 16830

Dated: Oct 22 2002

BY: 
FRANCIS J. HOEGEN, ESQUIRE
Attorney I.D. #55667
Attorney for Petitioner
HOEGEN, HOEGEN & KELLEY
152 South Franklin Street
P.O. Box 346
Wilkes-Barre, PA 18703-0346
(570) 820-3332

FILED

Atty. Gen.

M12:30-801

80.00

OCT 28 2002

4 cc Atty. Hoegen

OK

William A. Shaw
Prothonotary

CA

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

NORTHERN HEALTH FACILITIES :
:
vs. : No. 02-1689-CD
:
CLEARFIELD COUNTY BOARD OF :
APPEALS, CLEARFIELD COUNTY, :
TOWNSHIP OF LAWRENCE and :
CLEARFIELD AREA SCHOOL :
DISTRICT :

ORDER

AND NOW, this 26th day of September, 2003, it is the ORDER of
the Court that a status conference in the above matter has been scheduled for
Thursday, October 16, 2003 at 3:00 P.M. in Judge Ammerman's Chambers,
Clearfield County Courthouse Annex, Clearfield, PA.

BY THE COURT:



FREDRIC J. AMMERMAN
Judge

FILED

SEP 26 2003

William A. Shaw
Prothonotary/Clerk of Courts

FILED

SEP 26 2003

William A. Shaw
Prothonotary/Clerk of Courts

ice Amy Hoegen

1 cc Amy Kesner

~~3~~

[Handwritten signature]

Clearfield County Assessment Office



230 EAST MARKET STREET
SUITE 117
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640

September 9, 2003

Honorable Fredric J Ammerman
Courthouse
Clearfield PA 16830

9/23/03
file coming

Your Honor,

As you requested, I have reviewed the indices of the Prothonotary's Office for unresolved actions relating to the Assessment Office or the Tax Claim Bureau. Attached are copies from the computer index and my own notes from the older Continuance Docket Index. You will note that many cases are identified as "pending" (my notes from the Docket identify only entries which are not marked as satisfied, withdrawn or dismissed). In each instance, I have reviewed the physical file to determine the status.

Following are the cases which are not resolved: (limited copies attached)

Assessment Issues

- | | | | | |
|-----|-----------|------------------------------------|---|----------------------------|
| ① | 97-1411CD | Penn Laurel Financial Corp | Check w/ FJA
can not hear.
JKR | briefs ordered
June, 99 |
| | 97-1412CD | CSB Bank | | |
| | 97-1413CD | CSB Bank | | |
| | 97-1414CD | CSB Bank | | |
| 2 | 98- 598CD | Blaise Joseph John Ferraraccio, ux | Need visiting judge Activity? | |
| 3 | 98- 616CD | Richard A Bell, ux | Need visiting judge Activity? | |
| 4 | 02-1689CD | Northern Health Facilities | Filed 10/28/02 Still active according to
counsel Atty Francis Horgan 9/13/03
We are actively negotiating a settlement. Filed 11/27/02 | working w/ Appraiser |
| ✓ 5 | 02-1868CD | Wolf River Run Assoc | | |
- Sch SATS Court
- ORDER entered
10/27/02

Francis J. Hoegen, Esquire/55667
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Wilkes-Barre, PA 18703-0346
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ATTORNEY FOR PETITIONER

FILED *icc*
m/13:21 to Amy
AUG 17 2005 *copy to CIA*
William A. Shaw
Prothonotary/Clerk of Courts

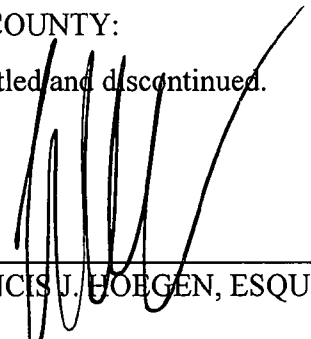
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TOWNSHIP OF LAWRENCE and	:	NO. 02-1689-CD
CLEARFIELD AREA SCHOOL DISTRICT,	:	
Respondents	:	

PRAECIPE TO DISCONTINUE

TO THE PROTHONOTARY OF CLEARFIELD COUNTY:

Kindly mark the above-captioned action settled and discontinued.

DATED: August 15, 2005

BY: 
FRANCIS J. HOEGEN, ESQUIRE

DISCONTINUANCE

AND NOW this 17th day of August, 2005 the above-captioned action is hereby marked Discontinued.

PROTHONOTARY OF CLEARFIELD COUNTY

BY: 
WILLIAM A. SHAW