

02-1868-CD
WOLF RIVER RUN ASSOC. vs. CLFD. CO. BOARD OF ASSESS.

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
709 Cheswold Court
Wayne, PA. 19087
610-240-0345971-0199

Attorney for Appellant

WOLF RIVER RUN
ASSOCIATES, LLC
APPELLANT

V.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
APPELLEE

: IN THE COURT OF COMMON PLEAS
: CLEARFIELD COUNTY, PENNSYLVANIA
:
:
: CIVIL ACTION - LAW
:
: NO. 2002-1868-C0
:

FILED

DEC 11 2002

William A. Shaw
Prothonotary

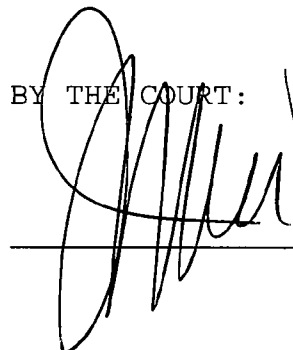
ORDER

AND NOW, this 11th day of December, 2002 upon consideration of the foregoing Petition it is hereby ordered that a status conference on the appeal shall be held on the 5th of December, 2002 at 2:30 O'clock P M. in Courtroom No. 1.

Within twenty days after the date of entry of this Court Order, the Appellant shall mail by certified mail a copy of the Petition and Order to the following: the Board of Assessment Appeals of Clearfield County, the Commissioners of Clearfield County, Lawrence Township, and the Clearfield Area School District.

Any person or governmental agency upon whom a copy of the Petition and Order is required to be served under paragraph mentioned above may intervene in the appeal proceedings as a matter of right by filing with the Prothonotary within twenty (20) days after receipt of the copy of the Petition and Order a praecipe directing intervention either as an appellant or appellee. If such praecipe has not been filed by said person or governmental agency within the said twenty (20) day period intervention thereafter shall be governed by the Pennsylvania Rules of Civil Procedure 2326 through 2350 inclusive.

BY THE COURT:



J.

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
709 Cheswold Court
Wayne, PA. 19087
610-240-0345971-0199

Attorney for Appellant

WOLF RIVER RUN : IN THE COURT OF COMMON PLEAS
ASSOCIATES, LLC : CLEARFIELD COUNTY, PENNSYLVANIA
APPELLANT :
V. :
CLEARFIELD COUNTY BOARD : CIVIL ACTION - LAW
OF ASSESSMENT APPEALS, : NO. 2002-1868-CJ
APPELLEE :

FILED

NOV 27 2002

William A. Shaw
Prothonotary/Clerk of Courts

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

Appellant, Wolf River Run Associates, LLC. by its attorney, Bert M. Goodman, Esquire, files this Petition for Appeal from the Decision of the Clearfield County Board of Assessment Appeals based upon the following statement of facts:

1. Appellant is Wolf River Run Associates, LLC. located at P.O. Box 460, Valley Stream, New York, 11582..

2. Appellees are the Board of Assessment Appeals of Clearfield County, the Board of Commissioners of Clearfield County, Lawrence Township and the Clearfield Area School District.

3. The Appellant, Wolf River Run Associates, LLC is the owner of a property located at Wolf Run Road at River Road, Lawrence Township, Clearfield County, Pennsylvania known as Clearfield County Tax Parcel Number: 123.0L07-000-00074.

4. The Appellant appealed from the assessments on its property, located at Wolf Run Road at River Road, Lawrence Township, Clearfield County, Pennsylvania, appealing the assessment in the amount of \$560,750 on Clearfield County Tax Parcel Number: 123.0L07-000-00074 for the tax year 2003.

5. On October 31, 2002, the Clearfield County Board of Assessment Appeals mailed notice of its decision in which it reduced Appellant's assessment from \$560,750 to \$425,000 on Clearfield County Tax Parcel Number: 123.0-L07-000-00074 for tax year 2003. Attached herewith is a copy of the decision which is marked Exhibit "A" and incorporated herein by reference.

6. The decision of the Clearfield County Board of Assessment Appeals was in error and an abuse of discretion for the following reasons:

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

b. The assessment is based upon an erroneous determination of fair market value, particularly as it concerns Appellant'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 Appellant when compared to assessments of properties of the same class.

e. When related to assessments of similarly situated property owners, the assessments of the property of the Appellant 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 Pennsylvania Statutory and Constitutional Law.

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

i. The ratio of assessed values to actual values applied in making the assessment is in excess of the ratio applied throughout the taxing authority.

j. The assessment as determined by the Clearfield County Board of Assessment Appeals does not reflect the current market values of the property as multiplied by the state mandated ratio as 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, the Petitioner requests this Honorable Court to reverse the decision of the Clearfield County Board of Assessment Appeals, reduce the assessment and thereafter make all necessary orders and decrees to effectuate said decision.

DATED: 11/26/02

A handwritten signature in cursive script, appearing to read "Bert M. Goodman", written in dark ink.

BERT M. GOODMAN, ESQUIRE
ATTORNEY FOR THE APPELLANT

VERIFICATION

Bert M. Goodman, Esquire, the Attorney for the Appellant is authorized to make this verification on behalf of the Wold River Run Associates, LLC and verifies that the statements made in the attached Petition for Appeal from the Decision of the Clearfield County Board of Assessment Appeals are true and correct. He understands that false statements made herein are made subject to the penalties of 18 Pa. C.S.A. Section 4904 relating to unsworn falsification to authorities.

Dated: _____

11/26/02

Bert M. Goodman

Clearfield County Assessment Office
BOARD OF ASSESSMENT APPEALS



230 EAST MARKET STREET
SUITE 117
Clearfield, Pennsylvania 16830

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

Clfd. Co. Indust. Devel. Auth.
Clear Assoc. PA Lim. Partn.
c/o Burr Wolff, L.P.
P O Box 22799
Houston Tx 77227-2799

NOTICE OF BOARD ACTION ON APPEALS
FROM 2003 REAL ESTATE ASSESSMENT

Appellant Name	: Clfd. Co. Indust. Devel. Auth.
Person Appearing	: Bert Goodman
Location	: Lawrence Township
Map #	: 123.0-L07-000-00074
Property Identification	: Bldg. & 7.07 A in fee
Original 2003 market valuation	: \$2,243,000.
Original 2003 assessed valuation	: \$ 560,750.
Date of appeal hearing	: October 25, 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:

2003 Market valuation reduced to \$ 1,700,000.
2003 Assessed valuation reduced to \$ 425,000.

Dated: October 31, 2002

Sincerely,

Clearfield County Board of
Assessment Appeals

William E. McFadden, Chairman

Rita D. Bass

Richard Platt

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
709 Cheswold Court
Wayne, PA. 19087
610-240-0345971-0199

Attorney for Appellant

WOLF RIVER RUN	:	IN THE COURT OF COMMON PLEAS
ASSOCIATES, LLC	:	CLEARFIELD COUNTY, PENNSYLVANIA
APPELLANT	:	
	:	
V.	:	
	:	CIVIL ACTION - LAW
CLEARFIELD COUNTY BOARD	:	
OF ASSESSMENT APPEALS,	:	NO.2002-1868-CD
APPELLEE	:	

CERTIFICATE OF SERVICE

The undersigned verifies that he is the attorney for the Appellant in the instant matter. I do hereby certify that on December 14, 2002, I served a true and correct copy of a Petition to Appeal from the Decision of the Clearfield County Board of Assessment Appeals in the above captioned case, upon the persons and in the manner indicated below, which service satisfies the requirements of the Rules of Civil Procedure, by placing a true and correct copy of the same in the United States Mail, postage pre-paid, certified mail.

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

Clearfiled County
Commissioners
230 Market Street
Clearfield, Pa. 16830

Clearfield Area School District
438 River Road
Clearfield, Pa, 16830

Lawrence Township
Municipal Bldg. George Street
Clearfield Pa. 16830

DATE: 12/14/02

FILED


BERT M. GOODMAN, ESQUIRE
ATTORNEY FOR THE APPELLANT

DEC 16 2002

William A. Shaw
Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

WOLF RIVER RUN
ASSOCIATES, LLC,
APPELLANT

No. 2002-1868-CD

v.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
APPELLEE

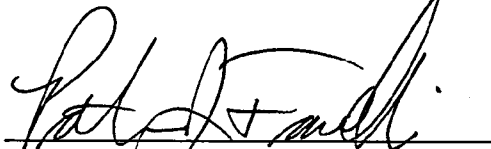
and

CLEARFIELD AREA
SCHOOL DISTRICT,
INTERVENER

PRAECIPE TO INTERVENE

TO THE PROTHONOTARY:

The Clearfield Area School District, Intervener, hereby intervenes in the above-captioned matter.



Carl P. Beard, Esquire

P.A. I.D. No. 33479

Patrick J. Fanelli, Esquire

P.A. I.D. No. 85640

3366 Lynnwood Drive

P.O. Box 1311

Altoona, PA 16603-1311

Attorney for Intervener

FILED

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William A. Shaw
Prothonotary

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

WOLF RIVER RUN
ASSOCIATES, LLC,
APPELLANT

v.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
APPELLEE

and

CLEARFIELD AREA
SCHOOL DISTRICT,
INTERVENER

No. 2002-1868-CD

CERTIFICATE OF SERVICE

I, Patrick J. Fanelli, Esquire, hereby certify that the foregoing PRAECIPE TO INTERVENE was served this 27th day of December, 2002, via US First Class Mail, on the following:

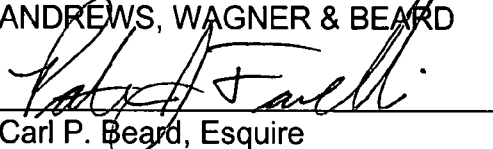
Bert M. Goodman, Esquire
Counsel for Appellant
709 Cheswold Court
Wayne, PA 19087

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

Lawrence Township
Municipal Building
George Street
Clearfield, PA 16830

Clearfield County Commissioners
County Courthouse
230 East Market Street
Clearfield, PA 16830

ANDREWS, WAGNER & BEARD



Carl P. Beard, Esquire
P.A. I.D. No. 33479

Patrick J. Fanelli, Esquire
P.A. I.D. No. 85640
3366 Lynnwood Drive
P.O. Box 1311
Altoona, PA 16603-1311
Attorney for Intervener

FILED

2cc

DEC 27 2002

William A. Shaw
Prattsholary

12:21 PM
Amy Farrell

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION

WOLF RIVER RUN ASSOCIATES, LLC :

-vs-

No. 2002 – 1868 – CD

CLEARFIELD COUNTY BOARD OF :

ASSESSMENT APPEALS :

ORDER

NOW, this 27th day of December, 2002, following status conference in the above-captioned matter, and upon agreement of the parties, it is the ORDER of this Court that the Clearfield County Board of Assessment Appeals shall be and is hereby granted 30 days to review appellant's appraisal and 120 days thereafter within which to obtain its own independent appraisal of the subject premises. Upon distribution of the appellant's appraisal, trial on the above matter shall be scheduled within 30 days.

By the Court,

President Judge

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DEC 27 2002

William A. Shaw
Prothonetary

FILED

1cc Atty Goodman

DEC 27 2002 *3:46 PM* 1cc Assessment Office

William A. Shaw
Prothonotary

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

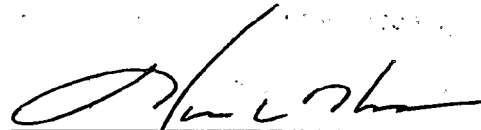
WOLF RIVER RUN ASSOCIATES, LLC	:	
Appellants	:	No. 2002-1868-CD
	:	
vs.	:	
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Appellee	:	
	:	
and	:	
CLEARFIELD AREA SCHOOL	:	
DISTRICT,	:	
Intervenor	:	

STIPULATION

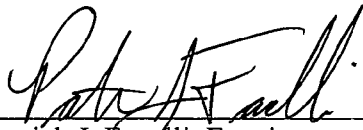
The undersigned hereby signify their Stipulation and Agreement that the following Order be entered in full and final disposition of the Assessment Appeal filed to the above term and number.



Bert M. Goodman, Esquire
Attorney for Appellants



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



Patrick J. Fanelli, Esquire
Attorney for Clearfield Area School District

ORDER

AND NOW, this 20 day of Nov, 2003, this matter being

pending for hearing de novo in the above-captioned Assessment Appeal, upon the above

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Stipulation, this Court makes the following determinations:

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William A. Shaw
Prothonotary

1. The market value of the assessment appeal identified by Clearfield County Assessment Map Numbers 123.0-L07-000-00074 as of the date such appeal was filed is One Million Three Hundred Thousand (\$1,300,000.00) Dollars.

2. The common level ratio factor which was applicable to this appeal to the Board is 4.95.

3. The established predetermined ratio applicable to the appeal was twenty-five (25%) percent. Thus, the Court shall apply the common level ration to said determined market value because the common level ratio does vary by more than fifteen (15%) percentum from the established predetermined ratio.

4. The value of the assessment appealed produced by this Court's determination of the market value and the common level ratio is Two Hundred Sixty-two Thousand Six Hundred Twenty-six (\$262,626.00) 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

FILED

NOV 20 2003

William A. Shaw
Prothonotary

0/9:38 a.m.

Transcript cc to Clerk
True (5)

WAT