

03-1600-CD
FCI, USA INC. vs. CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEAL

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
60 Soldiers Square
Wayne, PA. 19087
610-240-0345

Attorney for Appellant

FCI USA,
INC.,
APPELLANT
V.
CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
APPELLEE

: IN THE COURT OF COMMON PLEAS
: CLEARFIELD COUNTY, PENNSYLVANIA
:
:
:
: CIVIL ACTION - LAW
:
: NO. 03-1600-CJ
:

ORDER

AND NOW, this 3rd day of December, 2003 upon consideration of the foregoing Petition it is hereby ordered that a status conference on the appeal shall be held on the 21 of November, 2003 at 1:30 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, Clearfield Borough 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:

FILED

NOV 03 2003

William A. Shaw
Prothonotary/Clerk of Courts

J.

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
60 Soldier Square
Wayne, PA. 19087
610-240-0345

Attorney for Appellant

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OCT 27 2003

FCI USA, INC. : IN THE COURT OF COMMON PLEAS
ASSOCIATES, LLC : Prothonotary/Clerk of Courts
APPELLANT : CLEARFIELD COUNTY, PENNSYLVANIA
V. :
CLEARFIELD COUNTY BOARD : CIVIL ACTION - LAW
OF ASSESSMENT APPEALS, : NO. 03-1600-CD
APPELLEE :
William A. Shaw

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

Appellant, FCI USA, Inc. 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 FCI USA, Inc.. located at 825 Old Trail Road, Ettters, Pennsylvania 17319.

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

3. The Appellant, FCI USA, Inc. is the owner of a property located at 511 Spruce Street, Clearfield Borough, Clearfield County, Pennsylvania known as Clearfield County Tax Parcel Number: 004.2-K08-233-00016.

4. The Appellant appealed from the assessments on its property, located at 511 Spruce Street, Clearfield Borough, Clearfield County, Pennsylvania, appealing the assessment in the amount of \$566,550 on Clearfield County Tax Parcel Number: 004.2-K08-233-00016 for the tax year 2004.

5. On October 2, 2003, the Clearfield County Board of Assessment Appeals mailed notice of its decision in which it reduced Appellant's assessment from \$566,550 to \$464,571 on Clearfield County Tax Parcel Number: 004.2-K08-233-00016 for tax year 2004. 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: Oct 13, 2003

Bert M. Goodman
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 FCI USA, Inc. 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: Oct 13, 2003

Bert 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

Berg Electronics, Inc.

825 Old Trail Road

Etters PA 17319

NOTICE OF BOARD ACTION ON APPEALS FROM 2004 REAL ESTATE ASSESSMENT

Appellant Name	:	Berg Electronics, Inc.
Person Appearing	:	Bert Goodman & Scott Powell
Location	:	Clearfield Borough - Second Ward
Map #	:	004.2-K08-233-00016
Property Identification	:	Bldg. & 9.79 A
Original 2004 market valuation	:	\$2,266,200.
Original 2004 assessed valuation	:	\$ 464,571.
Date of appeal hearing	:	September 29, 2003

Dear Property Owner:

The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2004 real estate assessment as follows:

Original 2004 Market value affirmed, without change.

Original 2004 Assessed value affirmed, without change @ COMMON LEVEL RATIO

Dated: October 2, 2003

Sincerely,

Clearfield County Board of
Assessment Appeals


William E. McFadden, Chairman


Rita D. Bass


Richard Platt

~ A ~

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
60 Soldiers Square
Wayne, PA. 19087
610-240-0345

Attorney for Appellant

FCI USA,
INC.,
APPELLANT
V.
CLEARFIELD COUNTY BOARD
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William A. Shaw
Prothonotary/Clerk of Courts

CERTIFICATE OF SERVICE

The undersigned verifies that he is the attorney for the Appellant in the instant matter. I do hereby certify that on November 7, 2003, 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 prepaid, certified mail.

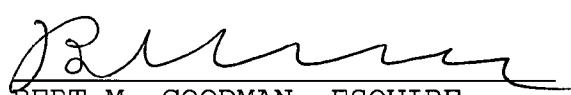
Board Assessment Appeals
of Clearfield County
230 East Market Street
Clearfield, Pa. 16830

Clearfield County
Commissioners
230 Market Street
Clearfield, Pa. 16830

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

Clearfield Borough
14 S. Front Street
Clearfield Pa. 16830

DATE: 11/7/03


BERT M. GOODMAN, ESQUIRE

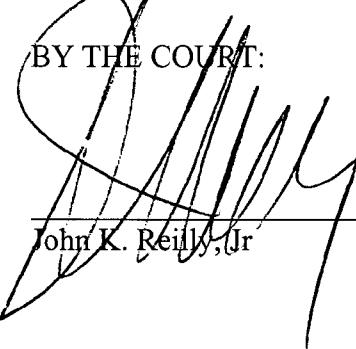
IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL DIVISION

FCI USA, INC., : No. 03-1600-CD
Appellant :
: :
vs. : :
CLEARFIELD COUNTY BOARD OF : :
ASSESEMENT APPEALS, : :
Appellees : :

ORDER

AND NOW, this 17th day of November, 2003, due to the unavailability of Appellees' counsel, the status conference scheduled on Friday, November 21, 2003 is cancelled. The status conference may be rescheduled at the future request of either counsel.

BY THE COURT:


John K. Reilly, Jr.

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William A. Shaw
Prothonotary

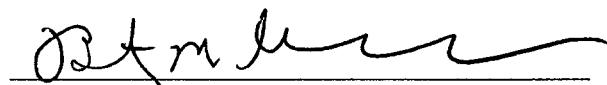
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IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL DIVISION

FCI USA, INC., : No. 03-1600-CD
Appellant :
: vs.
: :
CLEARFIELD COUNTY BOARD OF :
ASSESSMENT APPEALS, :
Appellees :
: vs.
: :
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 Appellant


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

FILED 4CC
JAN 30 2006
Attn: Kesner
Clerk of Courts

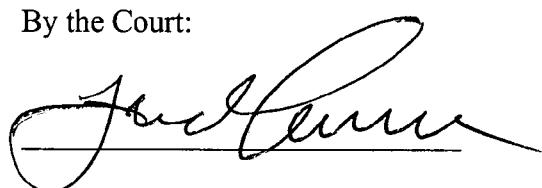
William A. Shaw
Prothonotary/Clerk of Courts

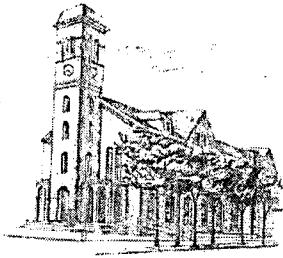
ORDER

AND NOW, this 20 day of January, 2006, 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 004.2-K08-233-00016 is Eight Hundred Seventy Thousand and no/100 (\$870,000.00) Dollars.
2. The common level ratio which was applicable in the original appeal to the Board was 20.5%.
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 assessed value of the assessment(s) appealed identified by Clearfield County Assessment Map Number 004.2-K08-233-00016 is One Hundred Seventy-eight Thousand Three Hundred and Fifty and no/100 (\$178,350.00) 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:





Clearfield County Office of the Prothonotary and Clerk of Courts

William A. Shaw
Prothonotary/Clerk of Courts

David S. Ammerman
Solicitor

Jacki Kendrick
Deputy Prothonotary

Bonnie Hudson
Administrative Assistant

To: All Concerned Parties

From: William A. Shaw, Prothonotary

It has come to my attention that there is some confusion on court orders over the issue of service. To attempt to clear up this question, from this date forward until further notice, this or a similar memo will be attached to each order, indicating responsibility for service on each order or rule. If you have any questions, please contact me at (814) 765-2641, ext. 1331. Thank you.

Sincerely,

William A. Shaw
Prothonotary

DATE: 11/20/06

You are responsible for serving all appropriate parties.

The Prothonotary's office has provided service to the following parties:

Plaintiff(s)/Attorney(s)

Defendant(s)/Attorney(s)

Other

Special Instructions: