

04-725-CD
AMERICAN TOWER, L.P. vs. CLIFFIELD COUNTY BOARD OF ASSESSMENT
APPEALS, FINAL

CA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 04-725-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

STIPULATION AND ORDER

Appellee,

Filed on Behalf of Appellant,
American Tower, Inc.

vs.

CLEARFIELD COUNTY, PINE TOWNSHIP
and CLEARFIELD AREA SCHOOL
DISTRICT,

Counsel of Record for This Party:

Interested Parties.

Dusty Elias Kirk, Esquire
PA ID No. 30702
Sean P. Delaney, Esquire
PA ID No. 85996
Jeffrey G. Wilhelm, Esquire
PA ID No. 201935
Reed Smith LLP
Firm No. 234
Reed Smith Centre, 225 Fifth Avenue
Pittsburgh, PA 15222-2716
Telephone: +1 412 288 3131

4 0110:0601 300
Atty Wilhelm
612

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
AMERICAN TOWER, INC.,

CIVIL DIVISION

Appellant,

NO. 04-725-CD

vs.

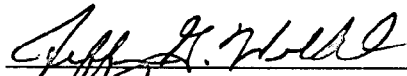
CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee.

STIPULATION

AND NOW, comes the Appellant, American Tower, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Pine Township, by Kim C. Kesner, Esquire; and Interested Party, Clearfield Area School District, by Patrick J. Fanelli, Esquire and Carl P. Beard, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal.

This Stipulation may be signed in counterparts.



Dusty Elias Kirk, Esquire
Sean P. Delaney, Esquire
Jeffrey G. Wilhelm, Esquire
Counsel for Appellant

Kim C. Kesner, Esquire
Solicitor, Clearfield County, Clearfield County
Board of Assessment Appeals and Pine
Township

Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Clearfield Area School District

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

Appellant,

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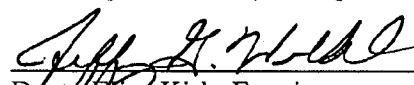
CLEARFIELD COUNTY BOARD OF
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Appellee.

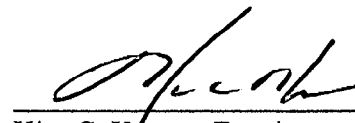
STIPULATION

AND NOW, comes the Appellant, American Tower, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Pine Township, by Kim C. Kesner, Esquire; and Interested Party, Clearfield Area School District, by Patrick J. Fanelli, Esquire and Carl P. Beard, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal.

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Dusty Elias Kirk, Esquire
Sean P. Delaney, Esquire
Jeffrey G. Wilhelm, Esquire
Counsel for Appellant



Kim C. Kesner, Esquire
Solicitor, Clearfield County, Clearfield County
Board of Assessment Appeals and Pine
Township

Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Clearfield Area School District

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

Appellant,

NO. 04-725-CD

vs.

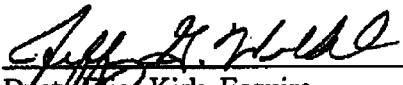
CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee.


STIPULATION

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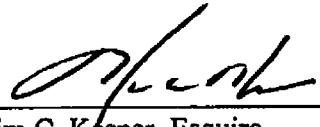
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Dusty Elias Kirk, Esquire
Sean P. Delaney, Esquire
Jeffrey G. Wilhelm, Esquire
Counsel for Appellant



Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Clearfield Area School District



Kim C. Kesner, Esquire
Solicitor, Clearfield County, Clearfield County
Board of Assessment Appeals and Pine
Township

CONSENT ORDER

AND NOW, to-wit, this 7th day of March, 2012, upon consideration and approval of the forgoing Stipulation, it is hereby ORDERED, ADJUDGED and DECREED that:

1. American Tower, Inc. ("Appellant") is the record owner of property situate in Pine Township, Clearfield County, Pennsylvania and identified as Parcel No. 127.0-H05-000-00036-DW-15 in the Clearfield County assessment records (the "Property").

2. The Parties agree that the fair market value and assessment for the Property for the tax years 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011 and 2012 shall be as follows:

<u>Year</u>	<u>Ratio</u>	<u>Assessment</u>	<u>Market Value</u>
2004	20.5%	\$30,750	\$150,000
2005	19.1%	\$30,750	\$160,995
2006	19.5%	\$30,750	\$157,692
2007	18.3%	\$30,750	\$168,033
2008	17.4%	\$30,750	\$176,724
2009	17.6%	\$30,750	\$174,716
2010	21.1%	\$30,750	\$145,735
2011	18.9%	\$30,750	\$162,698
2012	20.2%	\$30,750	\$152,228

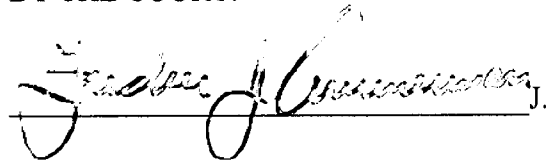
3. Within ninety (90) days of the date of this Consent Order, Clearfield County, Pine Township and Clearfield Area School District shall issue refunds for tax overpayments made on the Property based upon the settlement set forth in paragraph 2 herein.

4. In the event that Clearfield County, Pine Township and Clearfield Area School District do not issue the refunds owed within the time frames herein referenced, Appellant shall be entitled to simple interest at the legal rate of 6% on the refunds from the date the refund is to be made per the terms of this Order up to the date the refund is issued.

This Consent Order of Court may be executed in any number of counterparts, and each such counterpart hereof shall be deemed to be an original document, but all such counterparts together shall constitute for all purposes one Consent Order of Court.

The real estate tax appeal filed at No. 04-725-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Judge J. Cunningham", is written over a horizontal line.

The undersigned, being counsel for the parties involved in this matter, hereby consent, on behalf of their respective clients, to the entry of the foregoing Order.

A handwritten signature in black ink, appearing to read "Dusty E. Kirk", is written over a horizontal line.

Dusty E. Kirk, Esquire
Sean P. Delaney, Esquire
Jeffrey G. Wilhelm, Esquire
Counsel for Appellant

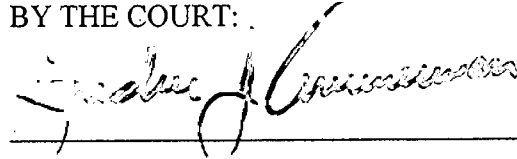
Kim C. Kesner, Esquire
Solicitor, Clearfield County, Clearfield County
Board of Assessment Appeals and Pine
Township

Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Clearfield Area School District


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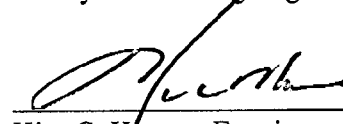
The real estate tax appeal filed at No. 04-725-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT: .


J.

The undersigned, being counsel for the parties involved in this matter, hereby consent, on behalf of their respective clients, to the entry of the foregoing Order.


Dusty Elias Kirk, Esquire
Sean P. Delaney, Esquire
Jeffrey G. Wilhelm, Esquire
Counsel for Appellant

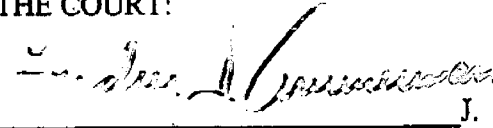

Kim C. Kesner, Esquire
Solicitor, Clearfield County, Clearfield County
Board of Assessment Appeals and Pine
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Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
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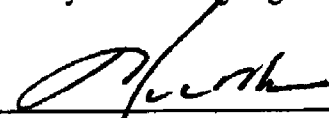
The undersigned, being counsel for the parties involved in this matter, hereby consent, on behalf of their respective clients, to the entry of the foregoing Order.



Dusty Elias Kirk, Esquire
Sean P. Delaney, Esquire
Jeffrey G. Wilhelm, Esquire
Counsel for Appellant



Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Clearfield Area School District



Kim C. Kesner, Esquire
Solicitor, Clearfield County, Clearfield County
Board of Assessment Appeals and Pine
Township

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, L.P.,

CIVIL ACTION

Appellant,

No. 04-725-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

SUBSTITUTION OF COUNSEL

Appellee,

Filed on Behalf of Appellant,
American Tower, L.P.

vs.

CLEARFIELD COUNTY, PINE
TOWNSHIP, and CLEARFIELD AREA
SCHOOL DISTRICT,

Counsel of Record for This Party:

Interested Parties.

Dusty Elias Kirk, Esquire
PA ID No. 30702
Sharon F. DiPaolo, Esquire
PA ID No. 74520
Jeffrey G. Wilhelm, Esquire
PA ID No. 201935
Sean P. Delaney, Esquire
PA ID No. 85996
Reed Smith LLP
Firm No. 234
Reed Smith Centre, 225 Fifth Avenue
Pittsburgh, PA 15222-2716
Telephone: +1 412 288 3131

FILED
m/11:00 PM
9 01 2010
William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
AMERICAN TOWER, L.P.,

CIVIL ACTION

Appellant,

No. 04-725-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, PINE
TOWNSHIP, and CLEARFIELD AREA
SCHOOL DISTRICT,

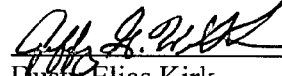
Interested Parties.

SUBSTITUTION OF COUNSEL

Pursuant to Pa. R. Civ. P. 1012(b)(2), please withdraw the law firm of Pepper
Hamilton LLP as counsel of record for Appellant and substitute the law firm of Reed Smith LLP
as counsel of record for Appellant.

Counsel of record below hereby certify that this change is not intended to, nor will it, delay this proceeding to the best of our knowledge, information, and belief.

DATED this 29th day of June, 2010.



Dusty Elias Kirk

PA ID No. 30702

Sharon F. DiPaolo

PA ID No. 74520

Jeffrey G. Wilhelm

PA ID No. 201935

Sean P. Delaney

PA ID No. 85996

Reed Smith LLP

Firm No. 234

Reed Smith Centre, 225 Fifth Avenue

Pittsburgh, PA 15222-2716

Telephone: +1 412 288 3131

Counsel for Appellant, American Tower, L.P.

CERTIFICATE OF SERVICE

I hereby certify that I caused to be served a true and correct copy of the foregoing Substitution of Counsel and all accompanying papers this 29th day of June 2010 by mailing same via First Class U.S. Mail, postage prepaid, upon the following counsel of record:

Kim C. Kesner, Esquire
Solicitor, Clearfield County and Board of
Property Assessments
23 N. Second Street
Clearfield, PA 16830

Kim C. Kesner, Esquire
Solicitor, Pine Township
212 South Second Street
Clearfield, PA 16830

Patrick J. Fanelli, Esquire
Solicitor, Clearfield Area School District
Andrews & Beard
3366 Lynnwood Drive
Altoona, PA 16603

REED SMITH LLP

By: 
Attorney for Appellant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, L.P.,

CIVIL DIVISION

Appellant,

No. 04-725-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

STATEMENT OF INTENTION TO
PROCEED

Appellee,

vs.

CLEARFIELD COUNTY, PINE TOWNSHIP,
and CLEARFIELD AREA SCHOOL
DISTRICT,

Filed on behalf of Appellant,
American Tower, L.P.

Counsel of Record for this Party:

Interested Parties.

Dusty Elias Kirk, Esquire
PA I.D. No. 30702
Sharon F. DiPaolo, Esquire
PA I.D. No. 74520
PEPPER HAMILTON LLP
Firm I.D. No. 143
50th Floor, One Mellon Center
500 Grant Street
Pittsburgh, PA 15219-2502
(412) 454-5000

NOCC
M/11/19/2019
JUL 03 2019
LSM
William A. Shaw
Secretary/Clerk of Court

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, L.P.,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, PINE TOWNSHIP,
and CLEARFIELD AREA SCHOOL
DISTRICT,

Interested Parties.

) CIVIL DIVISION

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STATEMENT OF INTENTION TO PROCEED

Appellant, American Tower, L.P. intends to proceed with the above-captioned
matter.

Respectfully submitted,



Dusty Elias Kirk
PA I.D. No. 30702

Sharon F. DiPaolo
PA I.D. No. 74520
PEPPER HAMILTON LLP
Firm I.D. No. 143
50th Floor, One Mellon Center
500 Grant Street
Pittsburgh, PA 15219-2502
(412) 454-5000

Dated: July 26, 2007

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the within Statement of Intention to Proceed has been served upon the following parties by first class mail, postage prepaid on this

27th day of July, 2007.

Kim C. Kesner, Esquire
Solicitor, Clearfield County and Board of
Property Assessments
23 N. Second Street
Clearfield, PA 16830

William A. Shaw, Jr., Esquire
Solicitor, Pine Township
211 North Second Street
Clearfield, PA 16830

Carl P. Beard, Esquire
Solicitor, Clearfield Area School District
Andrews & Beard
3366 Lynnwood Drive
Altoona, PA 16603

James R. Kaler

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, LP,
APPELLANT

v.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
APPELLEE

and

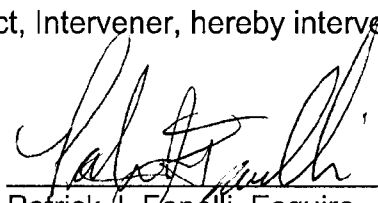
CLEARFIELD AREA
SCHOOL DISTRICT,
INTERVENER

No. 2004-725-CD

PRAECIPE TO INTERVENE

TO THE PROTHONOTARY:

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



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

JUN 08 2004

William A. Shaw
Prothonotary, Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, LP,
APPELLANT

No. 2004-725-CD

v.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
APPELLEE

and

CLEARFIELD AREA
SCHOOL DISTRICT,

INTERVENER

CERTIFICATE OF SERVICE

I, Patrick J. Fanelli, Esquire, hereby certify that the foregoing PRAECIPE TO INTERVENE was served this 4th day of June, 2004, via US First Class Mail, on the following:

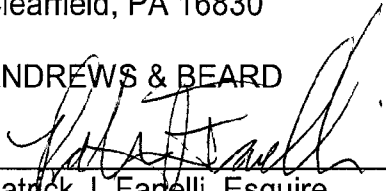
Dusty Elias Kirk, Esquire
Counsel for Appellant
50th Floor, One Mellon Center
500 Grant Street
Pittsburgh, PA 15219-2502

Clearfield County Board of
Assessment Appeals
230 East Market Street
Suite 117
Clearfield, PA 16830

William Shaw, Jr., Esquire
Solicitor, Pine Township
211 N. Second Street
Clearfield, PA 16830

Kim Kesner, Esquire
Solicitor, Clearfield County
23 N. Second Street
Clearfield, PA 16830

ANDREWS & BEARD



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 NO
M/1:11
JUN 08 2004 cc
[Signature]

William A. Shaw
Prothonotary/Clerk of Courts

CP

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, L.P.,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, PINE TOWNSHIP,
and CLEARFIELD AREA SCHOOL
DISTRICT,

Interested Parties.

CIVIL DIVISION

No.: 04-725-CJ

PETITION FOR APPEAL

Filed on Behalf of Appellant,
American Tower, L.P.

Counsel of Record for This Party:

Dusty Elias Kirk, Esquire
PA I.D. No. 30702
Sharon F. DiPaolo, Esquire
PA I.D. No. 74520
PEPPER HAMILTON LLP
Firm I.D. No. 143
50th Floor, One Mellon Center
500 Grant Street
Pittsburgh, PA 15219-2502
(412) 454-5000

FILED

MAY 24 2004

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, L.P.,

CIVIL DIVISION

Appellant,

No.:

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, PINE TOWNSHIP,
and CLEARFIELD AREA SCHOOL
DISTRICT,

Interested Parties.

PETITION FOR APPEAL

AND NOW, comes American Tower, L.P. (“Appellant”), by and through its attorneys, Pepper Hamilton LLP and Dusty Elias Kirk, Esquire, and hereby appeals from the final assessment of Clearfield County Board of Assessment Appeals, and in support thereof states as follows:

1. American Towers, L.P. is the record owner of commercial property situate at Moshannon State Forest, Clearfield County, Pennsylvania (the “Property”). The Property is identified as Parcel Number 127.0-H05-000-00036-DW-15 in the Clearfield County Assessment records.

2. Clearfield County, Pine Township, and Clearfield Area School District are the taxing bodies interested in the taxable status of the Property.

3. The Clearfield County Board of Assessment Appeals (the “Board”) is a Board created under the Act of June 21, 1939, P.L. 626, 72 P.S. §5453.101 *et seq.*, and is authorized to assess and value real property for the purpose of taxation in counties of the Sixth Class and to hear appeals from said assessments by aggrieved parties.

4. Pertaining to the year 2004, the Board assessed the Property in the amount of Fifty-Six Thousand Seven Hundred Seventy-Five Dollars (\$56,775).

5. As of September 1, 2003, the Property was described for the 2004 tax year on the official records of Clearfield County as follows:

<u>Description</u>	<u>Assessment</u>	<u>Fair Market</u>
Land	\$0	\$0
Building	<u>\$56,775</u>	<u>\$227,100</u>
	\$56,775	\$227,100

6. Appellant duly appealed the 2004 assessment to the Board for regress and reduction of said assessment. A copy of the Appeal Application is attached hereto as Exhibit “A.”

7. After a hearing, the Board sustained the assessment on the Property for the year 2004 at Fifty-Six Thousand Seven Hundred Seventy-Five Dollars (\$56,775) by issuing a Decision Order (“Decision”), dated April 26, 2004. A copy of the Decision is attached hereto as Exhibit “B.”

8. This Petition for Appeal is herewith presented within thirty (30) days from the mailing date of the Decision.

9. Appellant is aggrieved by the Board’s Decision. Specifically, Appellant avers, on information and belief, that the assessment remains unfair, unreasonable, and excessive. Appellant further avers as follows:

a. The assessment is not equal or uniform with other properties similarly located in Clearfield County.

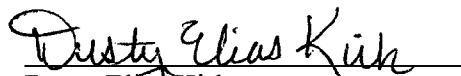
b. There is a complete lack of uniformity in assessments within Clearfield County which makes the Property assessment unjust, unreasonable, and discriminatory.

c. The assessment contains a cellular communications tower, which is improperly being assessed as real estate.

d. Other such reasons as will be developed at the time of hearing.

WHEREFORE, Appellant, being aggrieved by the assessment of the Board, files this Petition for Appeal and requests that this Honorable Court herein determine its appeal and decrease the assessment of the Property to such amount as may be right and proper.

Respectfully submitted,



Dusty Elias Kirk

PA I.D. No. 30702

Sharon F. DiPaolo, Esquire

PA I.D. No. 74520

PEPPER HAMILTON LLP

Firm I.D. No. 143

50th Floor, One Mellon Center

500 Grant Street

Pittsburgh, PA 15219-2502

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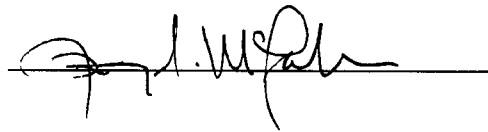
Dated: May 21, 2004

VERIFICATION

I, GARY T. McCASE of American Tower, L.P., declare under penalty of perjury that I am the DIRECTOR, PROPERTY TAXES of American Tower, L.P.; that I am authorized to make this verification of the foregoing Petition for Appeal on behalf of American Tower, L.P., the record owner of the property on appeal; that I know the contents thereof as to all matters of fact therein stated and the same are true; and as to all matters therein stated on information and belief, I believe them to be true.

I understand that false statements herein are subject to the penalties of 18 Pa. Cons. Stat. § 4904, relating to unsworn falsification to authorities.

Executed this 17th day of May, 2004.

A handwritten signature in black ink, appearing to read "Gary T. McCase", is written over a horizontal line.

Under the provisions of law, any person* aggrieved by any assessment desiring to appeal shall file a statement, in writing, with the Board of Assessment Appeals. Such statement shall designate the assessment appealed from and the address to which the Board shall mail notice of when and where to appear for a hearing. NO APPEAL SHALL BE HEARD BY THE BOARD UNLESS APPELLANT SHALL FIRST HAVE FILED THE APPEAL AND REQUIRED DOCUMENTS AS SET FORTH BY LAW.

Phone (814) 765-2641 Ext 5997

(*) Includes taxing districts

RECORD OWNER(S) NAME: American TowerMAILING ADDRESS: c/o Dusty E. Kirk, 50th Floor, 500 Grant St., Pittsburgh, PA 15219

EMAIL ADDRESS: _____

PROPERTY SUBJECT OF APPEAL: Old PA 153Pine Township

Number

Street

Borough/Township

ASSESSOR'S TAX MAP
IDENTIFICATION

DISTRICT	MAP	SUB-MAP	PARCEL	SUB PCL I	SUB PCL II	CONTROL NUMBER
<u>127.0</u>	<u>H05</u>	<u>000</u>	<u>00036</u>	<u>DW</u>	<u>15</u>	<u>127083941</u>

ASSESSMENT APPEALED \$56,775OPINION OF VALUE OF THIS PROPERTY To be determinedDATE PURCHASED N/APURCHASE PRICE N/AAMOUNT OF FIRE INSURANCE Not reflective of fair market value

STATE REASONS FOR FILING THIS APPEAL: The assessment is not equal or uniform with other properties similarly located in Clearfield County. The fair market value upon which the assessment is based is in excess of the property's value. The assessment contains a cellular communications tower, which is improperly being assessed as real estate.

CURRENT USE OF PROPERTY: Cellular communication towerTOTAL ACREAGE: 0.00TOTAL ACRES OF TILLABLE LAND: N/ATOTAL ACRES OF WOODLAND: N/ATOTAL ACRES OF WASTELAND: N/A

#1 RESIDENCE: Number of Stories _____ Total Rooms _____ Bedrooms _____ Family Room _____ Full Baths _____

N/A Half Baths _____ Basement _____ Garage(Cars) _____ Carport _____ Fireplace _____ Central Air _____

#2 RESIDENCE: Number of Stories _____ Total Rooms _____ Bedrooms _____ Family Room _____ Full Baths _____

N/A Half Baths _____ Basement _____ Garage(Cars) _____ Carport _____ Fireplace _____ Central Air _____

OUT BUILDINGS:

DESCRIPTION/USE

SIZE

#1 Cellular communication tower#2 Fence

#3 _____

#4 _____

#5 _____

#6 _____

#7 _____

OTHER: _____

CERTIFICATE OF APPEAL

I/We hereby declare my/our intention to appeal from the assessed valuation of the property described above and do hereby verify that the statements made in this appeal are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. CS Section 4904, relating to unsworn falsification to authorities.

SIGNED: _____

Dusty Elias Kirk
Owner(s) of Record

DATE: 3/10/04PHONE No.: (Home) 617-585-7233(Day/Office) 412-454-5000

ALL NOTICE OF PROCEEDINGS WILL BE MAILED TO THE OWNER(S) OF RECORD AND SUCH OTHER AS IDENTIFIED BELOW:

NAME: Dusty Elias Kirk, Esquire Pepper Hamilton LLPADDRESS: 50th Floor, 500 Grant StreetPittsburgh, PA 15219

EXHIBIT

A

Clearfield County Assessment Office - Change of Assessment Notice

ORD OF ASSESSMENT AND REVISION OF TAXES

ITE 117

1 EAST MARKET STREET

EARFIELD, PA 16830

ONE: 814-765-2641 or TOLL FREE 1-888-850-0221, EXT. 5997

Date: 2/2/2004

Control # 127083941

Map# H05-000-00036-DW-15

IN PINE TOWNSHIP

Assessment of your property listed as 3 BLDGS., TOWER & FENCE
has been changed for the 2004 Tax Year (SITE #15375)

A change in Market Value is as follows:

1 Value: 7100

2 Value: 227100

Estimated Tax Increase 4,845.50

Property Owner

AMERICAN TOWER

P O BOX 990265

BOSTON MA 02199 0265

Reason for Change CELLULAR TELE. TOWER ADDED

If you do not agree with this change, you must make a

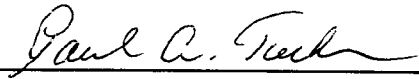
Written Appeal before: 3/12/2004

- This is NOT a bill. Do Not Send Payment -

VERIFICATION

I, Paul A. Tucker, of American Tower Corporation, declare under penalty of perjury that I am the Property Tax Appeals Manager of American Tower Corporation; that I am authorized to execute the foregoing Declaration of Intention to Appeal on behalf of American Tower Corporation, the record owner of the property identified as Control Number 127083941 on the Clearfield County assessment records; that I know the contents thereof as to all matters of fact therein stated and the same are true; and as to all matters therein stated on information and belief, I believe them to be true.

Executed this 8th day of March, 2004.



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
Email- cctax@clearfieldco.org

American Tower

P O Box 990265

Boston MA 02199-0265

NOTICE OF BOARD ACTION ON APPEALS
FROM 2004 REAL ESTATE ASSESSMENT

Appellant Name	: American Tower
Person Appearing	: Jeffrey Jankowski & Tony Barna
Location	: Pine Township
Map #	: 127.0-H05-000-00036-DW-15
Property Identification	: 3 Bldgs., Tower & Fence
Original 2004 market valuation	: \$227,100.
Original 2004 assessed valuation	: \$ 56,775.
Date of appeal hearing	: April 13, 2004

Dear Property Owner:

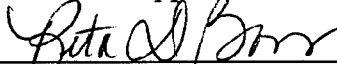
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2004 real estate assessment as follows:

Original 2004	Market value affirmed, without change.
Original 2004	Assessed value affirmed, without change

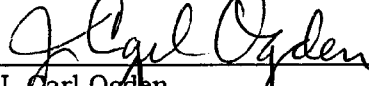
Dated: April 26, 2004

Sincerely,

Clearfield County Board of
Assessment Appeals



Rita D. Bass



J. Carl Ogden



Jack Green

MAW/jcg

EXHIBIT

B

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the within Petition for Appeal was served upon the following parties by first class mail, postage prepaid on this 21st day of May, 2004:

Clearfield County Board of Assessment
Appeals
230 East Market Street
Suite 117
Clearfield, PA 16830

Kim C. Kesner, Esquire
*Solicitor, Clearfield County and Board of
Property Assessments*
23 N. Second Street
Clearfield, PA 16830

William A. Shaw, Jr., Esquire
Solicitor, Pine Township
211 North Second Street
Clearfield, PA 16830

Carl P. Beard, Esquire
Solicitor, Clearfield Area School District
Andrews & Beard
3366 Lynnwood Drive
Altoona, PA 16603


Dusty Elias Kirk

FILED
#M10:3084
MAY 24 2004
Atty pd 85.00
100 Atty K.R.K

William A. Shaw
Prothonotary/Clerk of Courts