

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

**American Tower vs Clfd. Co. Board of Assess**  
**2004-725-CD**

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,

Interested Parties.

Counsel of Record for This Party:

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

30C  
01/01/2014 Atty Wilhelm  
Reed Smith LLP  
Pittsburgh, PA 15222-2716

Wilhelm, Smit  
Pittsburgh, PA 15222-2716

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, INC.,

CIVIL DIVISION

Appellant,

NO. 04-725-CD

VS.

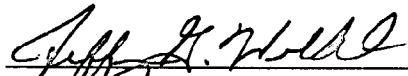
CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

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

AMERICAN TOWER, INC.,

CIVIL DIVISION

Appellant,

NO. 04-725-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

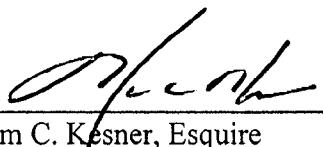
Appellee.

**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.

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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  
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.

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

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

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

**CONSENT ORDER**

AND NOW, to-wit, this 7<sup>th</sup> 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

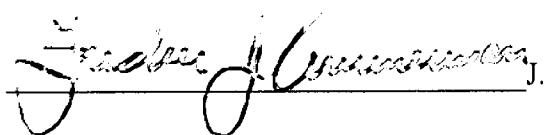
3. Within ninety (90) days of the date of this Consent Order, Clearfield County, Pine Township and Clearfield Area School District shall issue refunds for tax overpayments made on the Property based upon the settlement set forth in paragraph 2 herein.

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.

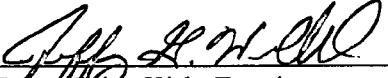
The real estate tax appeal filed at No. 04-725-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:



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  
Township

---

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

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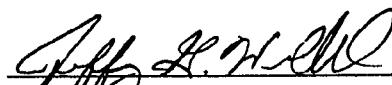
The real estate tax appeal filed at No. 04-725-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:

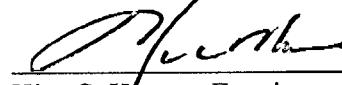


J.

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  
Township

---

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

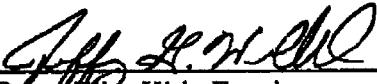
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The undersigned, being counsel for the parties involved in this matter, hereby consent, on behalf of their respective clients, to the entry of the foregoing Order.



---

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

RECEIVED  
11/10/2010  
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NOV 10 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,

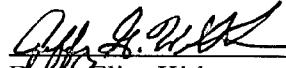
Interested Parties.

**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 29<sup>th</sup> 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 29<sup>th</sup> 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: Jeffrey S. Hills  
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.

Interested Parties.

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  
50<sup>th</sup> Floor, One Mellon Center  
500 Grant Street  
Pittsburgh, PA 15219-2502  
(412) 454-5000

NO CC  
11/19/04  
JL  
WAS  
CLERK OF COURT  
William A. Shaw  
Clerk of Court

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, )  
 )  
 Appellee, )  
 )  
 vs. )  
 )  
 CLEARFIELD COUNTY, PINE TOWNSHIP, )  
 and CLEARFIELD AREA SCHOOL )  
 DISTRICT, )  
 )  
 Interested Parties.

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  
50<sup>th</sup> Floor, One Mellon Center  
500 Grant Street  
Pittsburgh, PA 15219-2502  
(412) 454-5000

Dated: July 2, 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 2nd 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



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

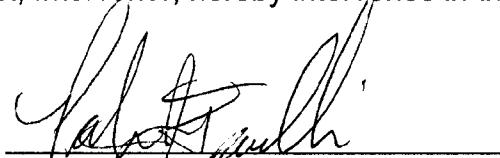
and

CLEARFIELD AREA  
SCHOOL DISTRICT,  
INTERVENER

**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 :  
v. : No. 2004-725-CD  
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 4<sup>th</sup> day of June, 2004, via US First Class Mail, on the following:

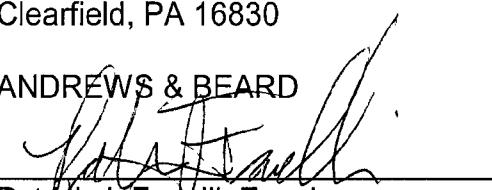
Dusty Elias Kirk, Esquire  
Counsel for Appellant  
50<sup>th</sup> Floor, One Mellon Center  
500 Grant Street  
Pittsburgh, PA 15219-2502

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

1-4-1  
C-11-1  
M/J/11/04 cc  
JUN 08 2004  
LS

William A. Straw  
Prothonotary/Clerk of Courts

CR

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-C

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  
50<sup>th</sup> 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.”

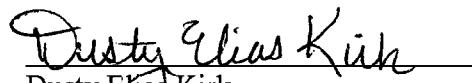
8. This Petition for Appeal is herewith presented within thirty (30) days from the mailing date of the Decision.

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  
50<sup>th</sup> Floor, One Mellon Center  
500 Grant Street  
Pittsburgh, PA 15219-2502  
(412) 454-5000

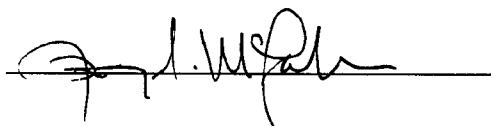
Dated: May 21, 2004

VERIFICATION

I, Gary T. McCabe 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 17<sup>th</sup> day of May, 2004.



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 Tower

MAILING ADDRESS: c/o Dusty E. Kirk, 50th Floor, 500 Grant St., Pittsburgh, PA 15219

EMAIL ADDRESS:

PROPERTY SUBJECT OF APPEAL: Old PA 153

Number

Street

Pine Township

Borough/Township

ASSESSOR'S TAX MAP IDENTIFICATION	DISTRICT 127.0	MAP H05	SUB-MAP 000	PARCEL 00036	SUB PCL I DW	SUB PCL II 15	CONTROL NUMBER 127083941

ASSESSMENT APPEALED \$56,775 OPINION OF VALUE OF THIS PROPERTY To be determined

DATE PURCHASED N/A PURCHASE PRICE N/A AMOUNT OF FIRE INSURANCE ~~fair market value~~ NOT reflective of

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 tower

TOTAL ACREAGE: 0.00 TOTAL ACRES OF TILLABLE LAND: N/A

TOTAL ACRES OF WOODLAND: N/A TOTAL 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

Received  
3/12/04

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 E. Kirk

Director, Property Taxes  
Owner(s) of Record

DATE: 3/10/04PHONE No.: (Home) 617-585-7733(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 LLP

ADDRESS: 50th Floor, 500 Grant Street

Pittsburgh, PA 15219

EXHIBIT

A

# Clearfield County Assessment Office - Change of Assessment Notice

## ARD OF ASSESSMENT AND REVISION OF TAXES

ITE 117

1 EAST MARKET STREET

CLEARFIELD, PA 16830

PHONE: 814-765-2641 or TOLL FREE 1-888-850-0221, EXT. 5987

Date: 2/2/2004

Control # 127083841

Map# H05-000-00036-DW-15

IN PINE TOWNSHIP

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

A change in Market Value is as follows:

Old Value: 7100

New Value: 227100

Estimated Tax Increase 5,845.50

Property Owner

AMERICAN TOWER

P O BOX 890265

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.

Paul A. Tucker

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](mailto: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  
Person Appearing  
Location  
Map #  
Property Identification  
Original 2004 market valuation  
Original 2004 assessed valuation  
Date of appeal hearing

: American Tower  
: Jeffrey Jankowski & Tony Barna  
: Pine Township  
: 127.0-H05-000-00036-DW-15  
: 3 Bldgs., Tower & Fence  
: \$227,100.  
: \$ 56,775.  
: 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  
Rita D. Bass

J. Carl Ogden  
J. Carl Ogden

Jack Green  
Jack Green

MAW/jcg

EXHIBIT

tabbies'

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

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

Kim C. Kesner, Esquire  
*Solicitor, Clearfield County and Board of  
Property Assessments*  
23 N. 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  
Dusty Elias Kirk

FILED  
MAY 24 2004  
10:30 AM  
Atty pd 85.00  
1cc Atty Kink

William A. Shaw  
Prothonotary/Clerk of Courts