

04-726-CD  
CROWN COMMUNICATIONS, INC. vs. CLIFARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS, et al.

2A

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 04-726-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

**STIPULATION AND ORDER**

Appellee,

Filed on Behalf of Appellant,  
Crown Communication, Inc.

vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP and WEST BRANCH 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

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IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL DIVISION

Appellant,

NO. 04-726-CD

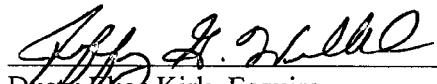
vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee.

**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, 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, Cooper Township, by Kim C. Kesner, Esquire ; and Interested Party, West Branch Area School District, by David B. Consiglio, Esquire and Scott C. Etter, 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 Cooper  
Township

\_\_\_\_\_  
David B. Consiglio, Esquire  
Scott C. Etter, Esquire  
Solicitor, West Branch Area School District

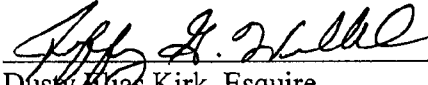
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION  
Appellant, NO. 04-726-CD


vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Appellee.

**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, 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, Cooper Township, by Kim C. Kesner, Esquire ; and Interested Party, West Branch Area School District, by David B. Consiglio, Esquire and Scott C. Etter, 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 Cooper  
Township

\_\_\_\_\_  
David B. Consiglio, Esquire  
Scott C. Etter, Esquire  
Solicitor, West Branch Area School District


IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION  
Appellant, NO. 04-726-CD

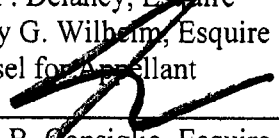
vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Appellee.

**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, 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, Cooper Township, by Kim C. Kesner, Esquire ; and Interested Party, West Branch Area School District, by David B. Consiglio, Esquire and Scott C. Etter, 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

  
\_\_\_\_\_  
David B. Consiglio, Esquire  
Scott C. Etter, Esquire  
Solicitor, West Branch Area School District

\_\_\_\_\_  
Kim C. Kesner, Esquire  
Solicitor, Clearfield County, Clearfield County  
Board of Assessment Appeals and Cooper  
Township

**CONSENT ORDER**

AND NOW, to-wit, this 22<sup>nd</sup> day of February, 2012, upon consideration and approval of the forgoing Stipulation, it is hereby ORDERED, ADJUDGED and DECREED that:

1. Crown Communication, Inc. ("Appellant") is the record owner of property situate in Cooper Township, Clearfield County, Pennsylvania and identified as Parcel No. 110.0-T09-000-00005-DW-02 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%	\$47,560	\$232,000
2005	19.1%	\$47,560	\$249,005
2006	19.5%	\$47,560	\$243,897
2007	18.3%	\$47,560	\$259,891
2008	17.4%	\$47,560	\$273,333
2009	17.6%	\$47,560	\$270,227
2010	21.1%	\$47,560	\$225,403
2011	18.9%	\$47,560	\$251,640
2012	20.2%	\$47,560	\$235,446

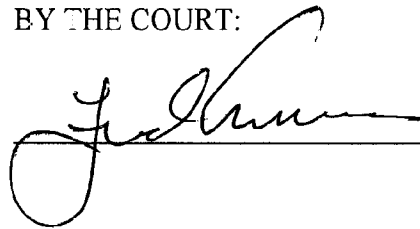
3. Within ninety (90) days of the date of this Consent Order, Clearfield County, Cooper Township and West Branch Area School District shall issue refunds for tax overpayments made on the Property based upon the settlement set forth in paragraph 2 herein.

4. In the event that Clearfield County, Cooper Township and West Branch 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.

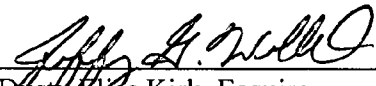
The real estate tax appeal filed at No. 04-726-CD is hereby SETTLED and DISCONTINUED with prejudice.

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

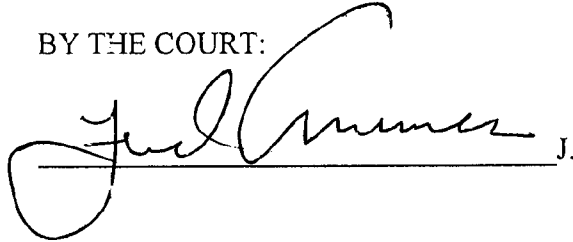
\_\_\_\_\_  
Kim C. Kesner, Esquire  
Solicitor, Clearfield County, Clearfield County  
Board of Assessment Appeals and Cooper  
Township

\_\_\_\_\_  
David B. Consiglio, Esquire  
Scott C. Etter, Esquire  
Solicitor, West Branch Area School District

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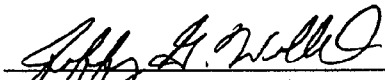
The real estate tax appeal filed at No. 04-726-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:

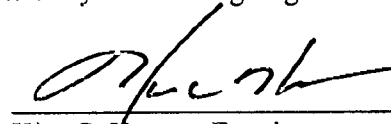


J.

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 Cooper  
Township

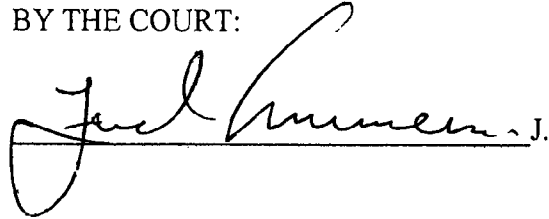
David B. Consiglio, Esquire  
Scott C. Etter, Esquire  
Solicitor, West Branch Area School District



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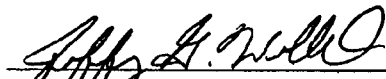
The real estate tax appeal filed at No. 04-726-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:

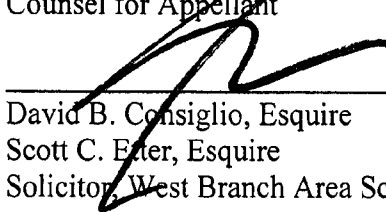


James J. [unclear]

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



David B. Consiglio, Esquire  
Scott C. Eter, Esquire  
Solicitor, West Branch Area School District

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

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATIONS, INC.,

CIVIL DIVISION

Appellant,

No. 04-726-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

**SUBSTITUTION OF COUNSEL**

Appellee,

vs.

Filed on behalf of Appellant,  
Crown Communications, Inc.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP and WEST BRANCH 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

NO  
cc  
William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATIONS, INC.,                      CIVIL DIVISION

Appellant,                      No. 04-726-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP and WEST BRANCH 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 Crown Communications, Inc.*

**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  
212 South Second Street  
Clearfield, PA 16830

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

Kenneth A. Wise, Esquire  
Solicitor, West Branch Area School District  
P.O. Box 231  
27 West 3rd Street  
Lewistown, PA 17044-2145

REED SMITH LLP

By:   
Attorney for Appellant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATIONS, INC.,

CIVIL DIVISION

Appellant,

No. 04-726-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

STATEMENT OF INTENTION TO  
PROCEED

Appellee,

vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP, and WEST BRANCH AREA  
SCHOOL DISTRICT,

Filed on behalf of Appellant,  
Crown Communications, Inc.

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

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IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATIONS, INC.,	)	CIVIL DIVISION
	)	
Appellant,	)	No. 04-726-CD
	)	
vs.	)	
	)	
CLEARFIELD COUNTY BOARD OF	)	
ASSESSMENT APPEALS,	)	
	)	
Appellee,	)	
	)	
vs.	)	
	)	
CLEARFIELD COUNTY, COOPER	)	
TOWNSHIP, and WEST BRANCH AREA	)	
SCHOOL DISTRICT,	)	
	)	
Interested Parties.	)	

STATEMENT OF INTENTION TO PROCEED

Appellant, Crown Communications, Inc., 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

David S. Ammerman, Esquire  
Solicitor, Cooper Township  
Ammerman Law Office  
310 East Cheery Street  
Clearfield, PA 16830

Scott C. Etter, Esquire  
Solicitor, West Branch Area School District  
Miller, Kistler, Campbell, Miller, Williams &  
Benson  
720 S. Atherton Street  
State College, PA 16801





CROWN COMMUNICATIONS, INC.,	:	IN THE COURT OF COMMON PLEAS OF
	:	CLEARFIELD COUNTY, PENNSYLVANIA
Appellant	:	CIVIL ACTION - LAW
	:	
vs.	:	No. 04 - 726 - C.D.
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	<b>ANSWER</b>
	:	
Appellee,	:	
	:	
vs.	:	Filed on behalf of: Interested
	:	Party, West Branch Area School
CLEARFIELD COUNTY, COOPER	:	District
TOWNSHIP, and WEST BRANCH	:	
AREA SCHOOL DISTRICT,	:	COUNSEL OF RECORD FOR PARTY:
	:	
Interested Parties.	:	Scott C. Etter, Esquire
	:	I.D. #72789
	:	
	:	MILLER, KISTLER, CAMPBELL,
	:	MILLER, WILLIAMS & BENSON, INC.
	:	720 South Atherton Street
	:	State College, PA 16801
	:	(814) 234-1500 TEL
	:	(814) 234-1549 FAX

**FILED**

**JUN 01 2004**

William A. Shaw  
Prothonotary/Clerk of Courts

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

CROWN COMMUNICATIONS, INC.,	:	
	:	
Appellant	:	
	:	
vs.	:	No. 04 - - C.D.
	:	
CLEARFIELD COUNTY BOARD OF	:	PETITION FOR APPEAL
ASSESSMENT APPEALS,	:	
	:	Parcel #110.0-T09-000-00005-DW-02
Appellee,	:	
	:	
vs.	:	
	:	
CLEARFIELD COUNTY, COOPER	:	
TOWNSHIP, and WEST BRANCH	:	
AREA SCHOOL DISTRICT,	:	
	:	
Interested Parties.	:	

**ANSWER**

**AND NOW**, comes Interested Party, West Branch Area School District, by and through its Solicitors, Scott C. Etter, Esquire, and Miller, Kistler, Campbell, Miller, Williams & Benson, Inc., and hereby respond to Appellant's Petition for Appeal, as follows:

1. Admitted.
2. Admitted.
3. Admitted.
4. Admitted.
5. Admitted.

6. Exhibit A is a written document and as such speaks for itself. Any attempt on the part of Appellant to alter, amend, or add meaning thereto is specifically denied. Strict proof thereof

is demanded at the time of trial. By way of further answer, it is admitted that Appellant filed an appeal.

7. Exhibit B is a written document and as such speaks for itself. Any attempt on the part of Appellant to alter, amend, or add meaning thereto is specifically denied. Strict proof thereof is demanded at the time of trial. By way of further answer, it is admitted that the Board Denied Appellant's assessment appeal.

3. It is admitted that the Petition for Appeal is *dated* within thirty days of the mailing date of Exhibit B. After reasonable investigation, West Branch Area School District is without knowledge or information sufficient to form a belief as to the truth of the averment that the Petition for Appeal was "presented" or filed in a timely fashion, and the same is therefore denied. Strict proof thereof is demanded at the time of trial.

9. After reasonable investigation, West Branch Area School District is without knowledge or information sufficient to form a belief as to whether Appellant is aggrieved or not, and the same is therefore denied. The remaining averments in Paragraph 9 of Appellant's Petition for Appeal are conclusions of law to which no response is required. To the extent that a response is deemed to be appropriate, the remaining averments in Paragraph 9, to include subparagraphs a-d, are denied. West Branch Area School District avers that the assessment is fair, reasonable, and appropriate. West Branch Area School District further avers that it is equal to

and/or uniform with other similar properties in Clearfield County; assessments in Clearfield County are uniform, and therefore just, reasonable, and non-discriminatory; and the property is otherwise properly assessed.

**WHEREFORE,** West Branch Area School District respectfully request that judgment be entered in favor of Appellee and all Interested Parties and against Appellant on all claims set forth in the Petition for Appeal, and that it be dismissed with prejudice.



---

Scott C. Ettala, Esquire  
I.D. #12789

MILLER, KISTLER, CAMPBELL,  
MILLER, WILLIAMS & BENSON, INC.  
720 South Atherton Street  
State College, PA 16801-4628  
(814) 234-1500

Solicitors for Interested Party,  
West Branch Area School District


Dated: May 28, 2004

**VERIFICATION**

SCOTT C. ETTER hereby verifies that he is the Solicitor of record for Interested Party, West Branch Area School District, in the above-captioned action, and as such, he is authorized to make this Verification on their behalf, and the facts contained in the foregoing Answer are true and correct to the best of his knowledge, information, and belief. This verification is made by the Solicitor of record instead of Interested Party, West Branch Area School District, in that the averments of the Answer are statements of legal position and/or facts within the undersigned's personal knowledge and belief. This Verification is made subject to the penalties of 18 Pa.C.S.A. Section 4904 pertaining to unsworn falsification to authorities.

Dated: \_\_\_\_\_

5/28/04

  
\_\_\_\_\_  
Scott C. Etter, Esquire

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

CROWN COMMUNICATIONS, INC.,	:	
	:	
Appellant	:	
	:	
vs.	:	No. 04 - - C.D.
	:	
CLEARFIELD COUNTY BOARD OF	:	PETITION FOR APPEAL
ASSESSMENT APPEALS,	:	
	:	Parcel #110.0-T09-000-00005-DW-02
Appellee,	:	
	:	
vs.	:	
	:	
CLEARFIELD COUNTY, COOPER	:	
TOWNSHIP, and WEST BRANCH	:	
AREA SCHOOL DISTRICT,	:	
	:	
Interested Parties.	:	

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing Answer was hereby served by depositing the same within the custody of the United States Postal Service, First Class, postage prepaid, addressed as follows:

Dusty Elias Kirk, Esquire  
Sharon F. DiPaolo, Esquire  
Pepper Hamilton LLP  
50th Floor, One Mellon Center  
500 Grant Street  
Pittsburgh, PA 15219-2502

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

Kim C. Kesner, Esquire  
23 North Second Street  
Clearfield, PA 16830

David S. Ammerman, Esquire  
Ammermar Law Office  
310 East Cherry Street  
Clearfield, PA 16830



A handwritten signature in black ink, appearing to read 'Scott C. Etter', is written over a horizontal line. The signature is stylized with a large, sweeping initial 'S' and a long, horizontal tail.

Scott C. Etter, Esquire

Dated: May 28, 2004

FILED

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William A. Shaw  
Prothonotary/Clerk of Courts



CROWN COMMUNICATIONS, INC.,	:	IN THE COURT OF COMMON PLEAS OF
	:	CLEARFIELD COUNTY, PENNSYLVANIA
Appellant	:	CIVIL ACTION - LAW
	:	
vs.	:	No. 04 - 726 - C.D.
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	FRAECIPE TO ENTER APPEARANCE
	:	
Appellee,	:	
	:	
vs.	:	Filed on behalf of: Interested
	:	Party, West Branch Area School
CLEARFIELD COUNTY, COOPER	:	District
TOWNSHIP, and WEST BRANCH	:	
AREA SCHCOL DISTRICT,	:	COUNSEL OF RECORD FOR PARTY:
	:	
Interested Parties.	:	Scott C. Etter, Esquire
	:	I.D. #72789
	:	
	:	MILLER, KISTLER, CAMPBELL,
	:	MILLER, WILLIAMS & BENSON, INC.
	:	720 South Atherton Street
	:	State College, PA 16801
	:	(814) 234-1500 TEL
	:	(814) 234-1549 FAX

**FILED**

**JUN 01 2004**

William A. Shaw  
Prothonotary/Clerk of Courts

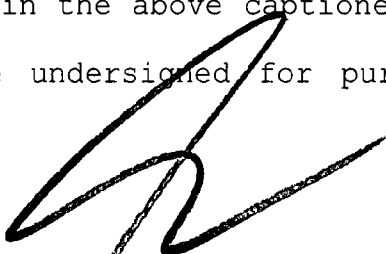
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL ACTION - LAW

CROWN COMMUNICATIONS, INC., :  
: Appellant :  
vs. : No. 04 - - C.D.  
: PETITION FOR APPEAL  
CLEARFIELD COUNTY BOARD OF :  
ASSESSMENT APPEALS, : Parcel #110.0-T09-000-00005-DW-02  
Appellee, :  
vs. :  
CLEARFIELD COUNTY, COOPER :  
TOWNSHIP, and WEST BRANCH :  
AREA SCHOOL DISTRICT, :  
Interested Parties. :

**PRAECIPE TO ENTER APPEARANCE**

TO THE PROTHONOTARY:

Please enter my appearance on behalf of Interested Party, West Branch Area School District, in the above captioned matter. All papers may be served on the undersigned for purposes of this action.



\_\_\_\_\_  
Scott C. Etter, Esquire  
I.D.# 72789

MILLER, KISTLER, CAMPBELL,  
MILLER, WILLIAMS & BENSON, INC.  
720 South Atherton Street  
State College, PA 16801-4628  
(814) 234-1500

Solicitors for Interested Party,  
West Branch Area School District

Dated: May 28, 2004

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

CROWN COMMUNICATIONS, INC.,	:	
	:	
Appellant	:	
	:	
vs.	:	No. 04 - - C.D.
	:	
CLEARFIELD COUNTY BOARD OF	:	PETITION FOR APPEAL
ASSESSMENT APPEALS,	:	
	:	Parcel #110.0-T09-000-00005-DW-02
Appellee,	:	
	:	
vs.	:	
	:	
CLEARFIELD COUNTY, COOPER	:	
TOWNSHIP, and WEST BRANCH	:	
AREA SCHOOL DISTRICT,	:	
	:	
Interested Parties.	:	

**CERTIFICATE OF SERVICE**

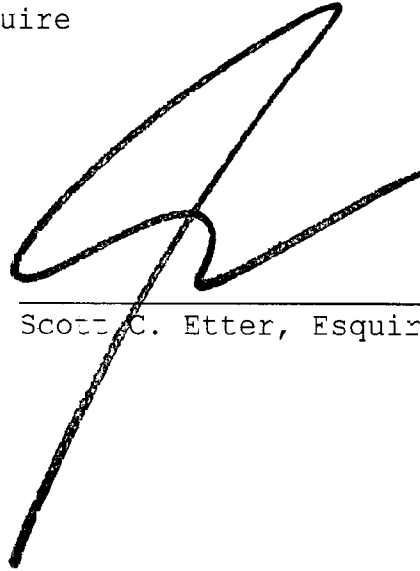
I hereby certify that a copy of the foregoing Praecipe to Enter Appearance was hereby served by depositing the same within the custody of the United States Postal Service, First Class, postage prepaid, addressed as follows

Dusty Elias Kirk, Esquire  
Sharon F. DiPaolo, Esquire  
Pepper Hamilton LLP  
50th Floor, One Mellon Center  
500 Grant Street  
Pittsburgh, PA 15219-2502

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

Kim C. Kesner, Esquire  
23 North Second Street  
Clearfield, PA 16830

David S. Ammerman, Esquire  
Ammerman Law Office  
310 East Cherry Street  
Clearfield, PA 16830

A large, stylized handwritten signature in black ink, appearing to be 'SC', is written over a horizontal line. The signature is slanted and has a long, sweeping tail that extends downwards and to the left.

Scott C. Etter, Esquire

Dated: May 28, 2004

FILED No  
cc  
M 18:52 84  
JUN 01 2004

William A. Shaw  
Prothonotary/Clerk of Courts

CA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATIONS, INC.,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP and WEST BRANCH AREA  
SCHOOL DISTRICT,

Interested Parties.

CIVIL DIVISION

No.: 04-726-CD

PETITION FOR APPEAL

Filed on Behalf of Appellant,  
Crown Communications, Inc., 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

CROWN COMMUNICATIONS, INC.,                      CIVIL DIVISION

Appellant,    No.:

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP, and WEST BRANCH AREA  
SCHOOL DISTRICT,

Interested Parties.

PETITION FOR APPEAL

AND NOW, comes Crown Communications, Inc. (“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.        Crown Communications, Inc., is the record owner of commercial property situate at Birch Road, Clearfield County, Pennsylvania (the “Property”). The Property is identified as Parcel Number 110.0-T09-000-00005-DW-02 in the Clearfield County Assessment records.

2.        Clearfield County, Cooper Township, and West Branch 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 Two Hundred Dollars (\$56,200).

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>\$56,200</u>	<u>\$224,800</u>
	\$56,200	\$224,800

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 Two Hundred Dollars (\$56,200) 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

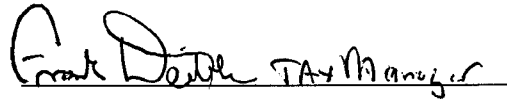
Dated: May 21, 2004

VERIFICATION

I, Frank Deible of Crown Communications, Inc., declare under penalty of perjury that I am the Tax Manager of Crown Communications, Inc.; that I am authorized to make this verification of the foregoing Petition for Appeal on behalf of Crown Communications, Inc., 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 12th day of May, 2004.

  
\_\_\_\_\_  
5/12/04

Be Answered To  
Qualify For Hearing

## Clearfield County Board of Assessment Appeals

230 E Market St Suite 117 Clearfield PA 16830

FOR 20 04

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: Crown Communication, IncMAILING ADDRESS: 2000 Corporate DriveCanonsburg, PA 15317PROPERTY SUBJECT OF APPEAL: Site PA 754 D-(A)ASSESSOR'S TAX MAP  
IDENTIFICATION

DISTRICT	MAP	SUB-MAP	PARCEL	SUB PCL I	SUB PCL II	Borough/Township	CONTROL NUMBER
---	T09	000	00005	00	02	Cooper	110049791

ASSESSMENT APPEALED 224,800OPINION OF VALUE OF THIS PROPERTY to be providedDATE PURCHASED N/APURCHASE PRICE N/AAMOUNT OF FIRE INSURANCE N/A

STATE REASONS FOR FILING THIS APPEAL: The fair market value upon which the assessment is based is in excess of the property's value. The assessment is not uniform with assessment of other property in the county. The assessment includes the value of personal property, contrary to PA assessment Law.

CURRENT USE OF PROPERTY: Telecommunication TowerTOTAL ACREAGE: 5,625 Sq feetTOTAL ACRES OF TILLABLE LAND: N/ATOTAL ACRES OF WOODLAND: N/ATOTAL ACRES OF WASTELAND: N/A#1 RESIDENCE: Number of Stories N/A Total Rooms --- Bedrooms --- Family Room --- Full Baths ---Half Baths --- Basement --- Garage(Cars) --- Carport --- Fireplace --- Central Air ---#2 RESIDENCE: Number of Stories --- Total Rooms --- Bedrooms --- Family Room --- Full Baths ---Half Baths --- Basement --- Garage(Cars) --- Carport --- Fireplace --- Central Air ---

OUT BUILDINGS:

DESCRIPTION/USE

SIZE

#1

#2

#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: Frank D. DeLoe Tax MgrDATE: 3/30/04

Owner(s) of Record

PHONE No.: (Home) 724-416-2000

(Day/Office)

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

NAME: Sharon D. Paolo, Pepper Hamilton LLPADDRESS: One Mellon Center, 50th Fl., 500 Grant St  
Pittsburgh PA 15219

EXHIBIT

A

E00433

VERIFICATION

I, Frank Deible, of Crown Communication, Inc. declare under penalty of perjury that I am the Tax Manager of Crown Communication, Inc.; that I am authorized to execute the foregoing Declaration of Intention to Appeal on behalf of Crown Communication, Inc. the record owner of the property identified as Control Number 110049791 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 31st day of March, 2004.

Frank Deible

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

Crown Communications

4017 Washington Road

McMurray PA 15317

NOTICE OF BOARD ACTION ON APPEALS  
FROM 2004 REAL ESTATE ASSESSMENT

Appellant Name	: Crown Communications
Person Appearing	: Jeffrey Jankowski & Tony Barna
Location	: Cooper Township
Map #	: 110.0-T09-000-00005-DW-02
Property Identification	: Tower
Original 2004 market valuation	: \$224,800.
Original 2004 assessed valuation	: \$ 56,200.
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 Marker Street  
Suite 117  
Clearfield, PA 16830

David S. Ammerman, Esquire  
*Solicitor, Cooper Township*  
Ammerman Law Office  
310 East Cherry Street  
Clearfield, PA 16830

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

Scott C. Etter, Esquire  
*Solicitor, Area School District*  
Miller, Kistler, Campbell, Miller, Williams & Benson, Inc.  
720 S. Atherton Street  
State College, PA 16801

  
Dusty Elias Kirk

FILED  
MAY 24 2004

100  
Atty K. H.

William A. Shaw  
Prothonotary/Clerk of Courts  
Atty. pd. 85.00