

04-727-CD  
CROWN COMMUNICATIONS, INC. vs. CLIFFFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS, et al

**Crown Comm. Vs Clfd. Co. Board of Assess.  
2004-727-CD**

CA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 04-727-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

**STIPULATION AND ORDER**

Appellee,

Filed on Behalf of Appellant,  
Crown Communication, Inc.

vs.

CLEARFIELD COUNTY, LAWRENCE  
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

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Atty Wilhelm  
Pittsburgh, PA  
Pittsburgh, PA  
Pittsburgh, PA

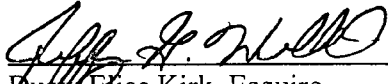
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC.,                      CIVIL DIVISION  
Appellant,                      NO. 04-727-CD

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 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, Lawrence Township, by James A. Naddeo, Esquire and Linda C. Lewis, 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.

  
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Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

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Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

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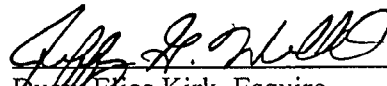
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC.,                      CIVIL DIVISION  
Appellant,                      NO. C4-727-CD

vs.

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ASSESSMENT APPEALS,  
Appellee.

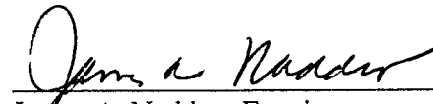
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IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION

Appellant,

NO. 04-727-CD


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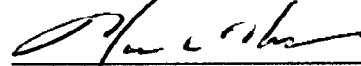
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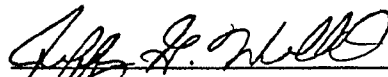
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CROWN COMMUNICATION, INC., CIVIL DIVISION  
Appellant, NO. 04-727-CD

vs.


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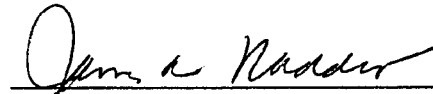
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James A. Naddeo, Esquire  
Linda C. Lewis, Esquire  
Solicitor, Lawrence Township

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

Appellant,

NO. 04-727-CD

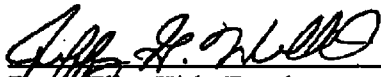
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County Board of Assessment Appeals

  
James A. Naddeo, Esquire  
Linda C. Lewis, Esquire  
Solicitor, Lawrence 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. Crown Communication, Inc. ("Appellant") is the record owner of property situate in Lawrence Township, Clearfield County, Pennsylvania and identified as Parcel No. 123.0-L07-000-00043-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%        | \$25,625          | \$125,000           |
| 2005        | 19.1%        | \$25,625          | \$134,162           |
| 2006        | 19.5%        | \$25,625          | \$131,410           |
| 2007        | 18.3%        | \$25,625          | \$140,027           |
| 2008        | 17.4%        | \$25,625          | \$147,270           |
| 2009        | 17.6%        | \$25,625          | \$145,597           |
| 2010        | 21.1%        | \$25,625          | \$121,445           |
| 2011        | 18.9%        | \$25,625          | \$135,582           |
| 2012        | 20.2%        | \$25,625          | \$126,856           |

3. Within ninety (90) days of the date of this Consent Order, Clearfield County, Lawrence 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.

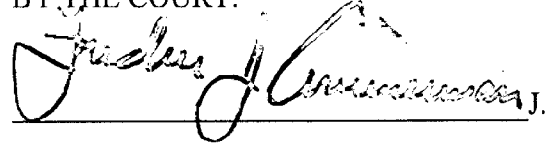
4. In the event that Clearfield County, Lawrence Township and Clearfield Area School District do not issue the refunds owed within the time frames herein referenced, Appellant shall be entitled to simple interest at the legal rate of 6% on the refunds from the date the refund is to be made per the terms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



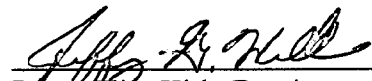
This Consent Order of Court may be executed in any number of counterparts, and each such counterpart hereof shall be deemed to be an original document, but all such counterparts together shall constitute for all purposes one Consent Order of Court.

The real estate tax appeal filed at No. 04-727-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:

  
\_\_\_\_\_

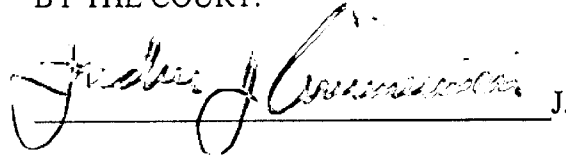
The undersigned, being counsel for the parties involved in this matter, hereby consent, on behalf of their respective clients, to the entry of the foregoing Order.

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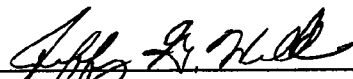
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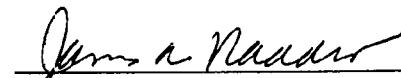
 J.

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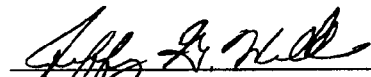
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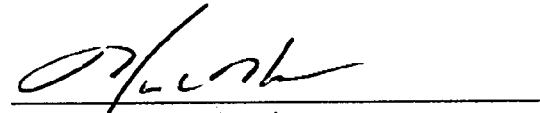


J. Commission

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Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant



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

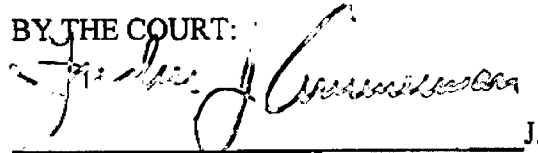
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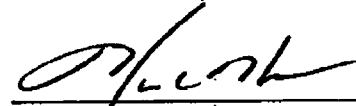
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IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATIONS, INC.,

CIVIL DIVISION

Appellant,

No. 04-727-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

**SUBSTITUTION OF COUNSEL**

Appellee,

vs.

Filed on behalf of Appellant,  
Crcwn Communications, Inc.

CLEARFIELD COUNTY, LAWRENCE  
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  
JUL 01 2018  
William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATIONS, INC.,                      CIVIL DIVISION  
Appellant,                      No. 04-727-CD

vs.

CLEARFIELD COUNTY BOARD OF  
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vs.

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TOWNSHIP and CLEARFIELD AREA  
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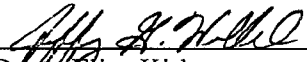
Interested Parties.

**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  
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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

James A. Naddeo, Esquire  
Solicitor, Lawrence Township  
207 E. Market Street  
P.O. Box 552  
Clearfield, PA 16830

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

REED SMITH LLP

By:   
Attorney for Appellant



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATIONS, INC.,

CIVIL DIVISION

Appellant,

No. 04-727-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

STATEMENT OF INTENTION TO  
PROCEED

Appellee,

vs.

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

Filed on behalf of Appellant,  
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Counsel of Record for this Party:

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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

7/11/19  
JUL 11 2019  
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. 04-727-CD  |
|                               | ) |                |
| vs.                           | ) |                |
|                               | ) |                |
| CLEARFIELD COUNTY BOARD OF    | ) |                |
| ASSESSMENT APPEALS,           | ) |                |
|                               | ) |                |
| Appellee,                     | ) |                |
|                               | ) |                |
| vs.                           | ) |                |
|                               | ) |                |
| CLEARFIELD COUNTY, LAWRENCE   | ) |                |
| TOWNSHIP, and CLEARFIELD 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

22 day of July, 2007.

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

James A. Naddeo, Esquire  
Solicitor, Lawrence Township  
207 E. Market Street  
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Carl P. Beard, Esquire  
Solicitor, Clearfield Area School District  
Andrews & Beard  
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Altoona, PA 16603

James A. Naddeo

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATIONS, INC., :  
APPELLANT :

No. 2004-727-CD

v. :

CLEARFIELD COUNTY BOARD :  
OF ASSESSMENT APPEALS, :  
APPELLEE :

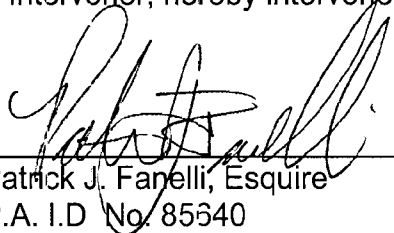
and :

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. 85340  
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

CROWN COMMUNICATIONS, INC., :  
APPELLANT :

No. 2004-727-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 4<sup>th</sup> day of June, 2004, via US First Class Mail, on the following:

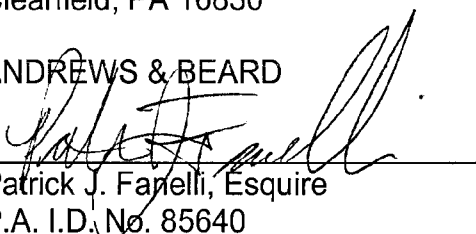
Dusty Elias Kirk, Esquire  
Counsel for Appellant  
50<sup>th</sup> Floor, One Mellon Center  
500 Grant Street  
Pittsburgh, PA 15219-2502

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

James A. Naddeo, Esquire  
Solicitor, Lawrence Township  
207 E. Market 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

William A. Shaw  
Prothonotary/Clerk of Courts

FILED  
JUN 08 2004  
REC  
61

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, LAWRENCE  
TOWNSHIP, and CLEARFIELD AREA  
SCHOOL DISTRICT,

Interested Parties.

CIVIL DIVISION

No.: 04-727-CD

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. Smith  
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, LAWRENCE  
TOWNSHIP, and CLEARFIELD 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. is the record owner of commercial property situate at Knepp Road, Clearfield County, Pennsylvania (the “Property”). The Property is identified as Parcel Number 123.0-L07-000-00043-DW-02 in the Clearfield County Assessment records.

2. Clearfield County, Lawrence 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 Thirty-Seven Thousand Two Hundred Twenty-Five Dollars (\$37,225).

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>\$37,225</u>   | <u>\$148,900</u>   |
|                    | \$37,225          | \$148,900          |

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 Thirty-Seven Thousand Two Hundred Twenty-Five Dollars (\$37,225) 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

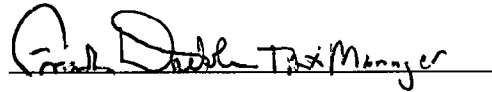
Dated: May 11, 2004

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  
Quality 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.

(\*) Includes taxing districts

Phone (814) 765-2641 Ext 5997

RECORD OWNER(S) NAME: Crown Communication, IncMAILING ADDRESS: 2000 Corporate DriveCanonsburg, PA 15317PROPERTY SUBJECT OF APPEAL: off of Knapp RdASSESSOR'S TAX MAP  
IDENTIFICATION

| DISTRICT | MAP | SUB-MAP | PARCEL | SUB PCL I | SUB PCL II | CONTROL NUMBER |
|----------|-----|---------|--------|-----------|------------|----------------|
| ---      | LG7 | 000     | 00043  | pw        | 02         | 123096794      |

ASSESSMENT APPEALED 148,900OPINION OF VALUE OF THIS PROPERTY to be providedDATE PURCHASED N/APURCHASE PRICE N/AAMOUNT OF FIRE INSURANCE NA

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: 5625 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 Decker TanbyDATE: 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, 5th FL., 500 Grant St  
Pittsburgh PA 15219

EXHIBIT

A

tabbles

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 123096794 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.

A handwritten signature in black ink, appearing to read "Frank Deible", is written over a horizontal line.

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                         | : Lawrence Township              |
| Map #                            | : 123.0-L07-000-00043-DW-02      |
| Property Identification          | : Tower                          |
| Original 2004 market valuation   | : \$148,900.                     |
| Original 2004 assessed valuation | : \$ 37,225.                     |
| 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<sup>6</sup> real estate assessment as follows:

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

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

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

James A. Naddo, Esquire  
*Solicitor, Lawrence Township*  
207 E. Market 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

Prothonotary/Clerk of Courts

William A. Staw

FILED  
of 010:3684  
MAY 24 2004

rec  
Atty Kirk  
Atty pd. 85.00