

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

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

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,

Appellee,

vs.

CLEARFIELD COUNTY, LAWRENCE  
TOWNSHIP and CLEARFIELD AREA  
SCHOOL DISTRICT,

Interested Parties.

**STIPULATION AND ORDER**

Filed on Behalf of Appellant,  
Crown Communication, Inc.

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

S

10/14/04  
CLEARFIELD COUNTY  
Pennsylvania

6/2004

300  
Atty Wilhelm

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.

John H. Miller

~~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 and Clearfield  
County Board of Assessment Appeals

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. C4-727-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee.

**STIPULATION**

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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

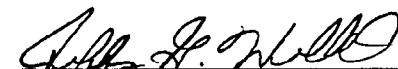
  
Patrick J. Fanelli, Esquire  
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Solicitor, Clearfield Area School District

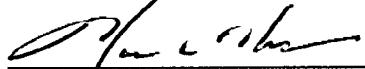
James A. Naddeo, Esquire  
Linda C. Lewis, Esquire  
Solicitor, Lawrence Township

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

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

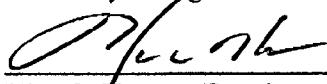
Appellee.

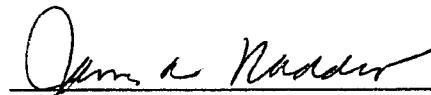
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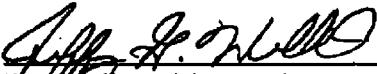
  
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Solicitor, Clearfield County and Clearfield  
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Solicitor, Lawrence Township

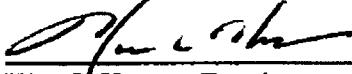
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION  
Appellant, NO. 04-727-CD  
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Counsel for Appellant

  
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Patrick J. Fanelli, Esquire  
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Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield 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:

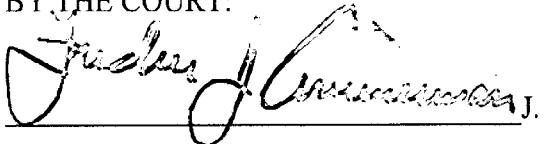
<u>Year</u>	<u>Ratio</u>	<u>Assessment</u>	<u>Market Value</u>
2004	20.5%	\$25,625	\$125,000
2005	19.1%	\$25,625	\$134,162
2006	19.5%	\$25,625	\$131,410
2007	18.3%	\$25,625	\$140,027
2008	17.4%	\$25,625	\$147,270
2009	17.6%	\$25,625	\$145,597
2010	21.1%	\$25,625	\$121,445
2011	18.9%	\$25,625	\$135,582
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.

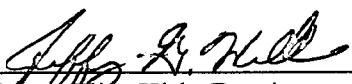
The real estate tax appeal filed at No. 04-727-CD is hereby SETTLED and DISCONTINUED with prejudice.

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

---

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

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

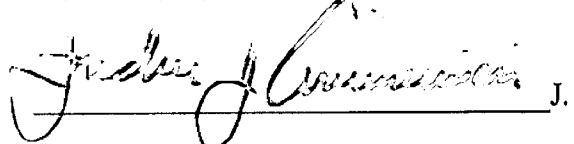
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James A. Naddeo, Esquire  
Linda C. Lewis, Esquire  
Solicitor, Lawrence Township

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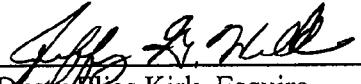
BY THE COURT:



Judge J. Crumpton 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.

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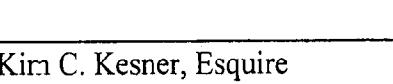
Dusty Elias Kirk, Esquire  
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Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

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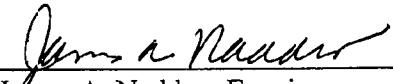
Patrick J. Fanelli, Esquire  
Carl P. Beard, Esquire  
Solicitor, Clearfield Area School District

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Kim C. Kesner, Esquire  
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County Board of Assessment Appeals

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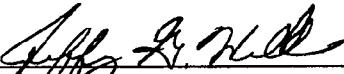
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BY THE COURT:



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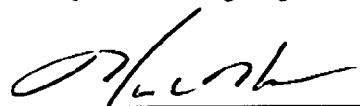


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Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

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



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

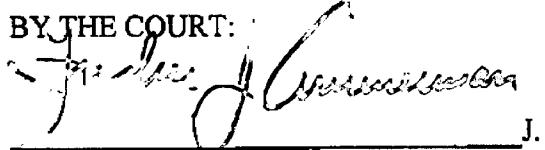
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Solicitor, Lawrence Township

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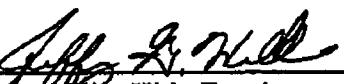
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BY THE COURT:



J.

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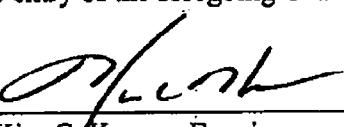
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Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant



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



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

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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 COMMUNICATIONS, INC.,

CIVIL DIVISION

Appellant,

No. 04-727-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

**SUBSTITUTION OF COUNSEL**

Appellee,

vs.

CLEARFIELD COUNTY, LAWRENCE  
TOWNSHIP and CLEARFIELD AREA  
SCHOOL DISTRICT,

Filed on behalf of Appellant,  
Crcwn Communications, Inc.

Interested Parties.

Counsel of Record for This Party:

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

7-1-2011 NO CC  
7-1-2011 M-100-311  
JUL 01 2011  
S 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,

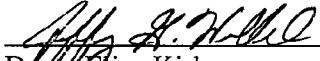
Interested Parties.

**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

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.,

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

STATEMENT OF INTENTION TO  
PROCEED

Filed on behalf of Appellant,  
Crown Communications, Inc.

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

7/1/1930 NO CC  
JUL 13 2004  
WAS  
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

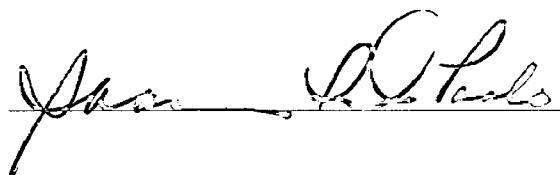
CERTIFICATE OF SERVICE

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 2nd 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  
Clearfield, PA 16830

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



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

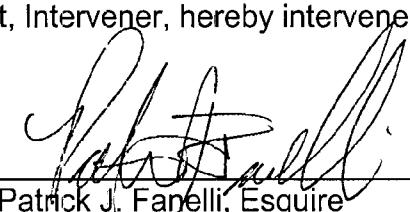
and

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. 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

CRC'WN 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:

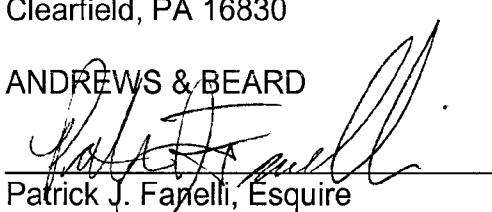
Dusty Elias Kirk, Esquire  
Counsel for Appellant  
50<sup>th</sup> Floor, One Mellon Center  
500 Grant Street  
Pittsburgh, PA 15219-2502

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

FILED  
MAY 07 2004  
JUN 08 2004  
8:42 AM  
cc

William A. Shaw  
Prothonotary/Clerk of Courts

Cx

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-CJ

PETITION FOR APPEAL

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

Counsel of Record for This Party:

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

FILED

MAY 24 2004

William A. Shaffer  
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

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

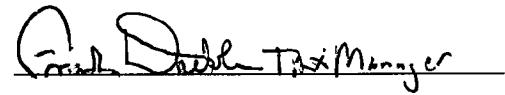
Dated: May 1, 2004

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

FOR 2004

## Clearfield County Board of Assessment Appeals

230 E Market St Suite 117 Clearfield PA 16830

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: Off of Knapp Rd

Number Street Borough/Township

ASSESSOR'S TAX MAP IDENTIFICATION	DISTRICT	MAP	SUB-MAP	PARCEL	SUB PCL I	SUB PCL II	CONTROL NUMBER
	LC7	000		00043	PW	02	123096794

ASSESSMENT APPEALED 178,900 OPINION OF VALUE OF THIS PROPERTY to be providedDATE PURCHASED N.A PURCHASE PRICE N.A AMOUNT 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: 5625 sq feet TOTAL ACRES OF TILLABLE LAND: N/ATOTAL ACRES OF WOODLAND: N.A TOTAL 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. Debe, Esq.DATE: 3/30/04PHONE 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

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](mailto: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:

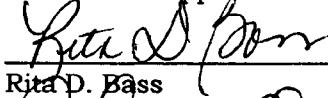
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2004 real estate assessment as follows:

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

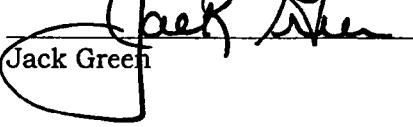
Dated: \_\_\_\_\_

Sincerely,

Clearfield County Board of  
Assessment Appeals

  
Rita D. Bass

  
J. Carl Ogden

  
Jack Green

MAW/jcg

EXHIBIT

tabbles®

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 24<sup>th</sup> day of May, 2004:

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

James A. Nadeo, 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  
Dusty Elias Kirk

FILED  
OCTOBER 3 2004  
MAY 24 2004  
William A. Shaw  
Prothonotary/Clerk of Courts  
cc: Amy Kirk  
Amy Pd. 85.00