

04-728-CD
AMERICAN TOWER, L.P. vs. CLIFARFIELD COUNTY BOARD OF ASSESSMENT
APPALS, etal.

013:25cm 3CC Atty
Wilhelm

4

GK

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 04-728-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

STIPULATION AND ORDER

Appellee,

Filed on Behalf of Appellant,
American Tower, Inc.

vs.

CLEARFIELD COUNTY, SANDY
TOWNSHIP and DUBOIS 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

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

CIVIL DIVISION

Appellant,

NO. 04-728-CD

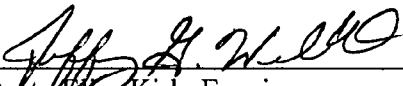
vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee.

STIPULATION

AND NOW, comes the Appellant, American Tower, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Sandy Township, by Gregory M. Kruk, Esquire ; and Interested Party, DuBois Area School District, by Edward Ferraro, 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 and Clearfield
County Board of Assessment Appeals

Edward Ferraro, Esquire
Solicitor, DuBois Area School District

Gregory M. Kruk, Esquire
Solicitor, Sandy Township

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
AMERICAN TOWER, INC., CIVIL DIVISION
Appellant, NO. C4-728-CD

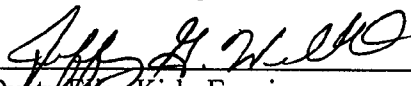
vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,


Appellee.

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Counsel for Appellant



Edward Ferraro, Esquire
Solicitor, DuBois Area School District

Kim C. Kesner, Esquire
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County Board of Assessment Appeals

Gregory M. Kruk, Esquire
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IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
AMERICAN TOWER, INC.,

CIVIL DIVISION

Appellant,

NO. 04-728-CD

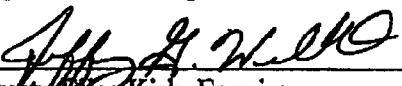
vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,


Appellee.

STIPULATION

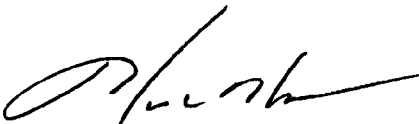
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Counsel for Appellant



Edward Ferraro, Esquire
Solicitor, DuBois Area School District



Kim C. Kesner, Esquire
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County Board of Assessment Appeals

Gregory M. Kruk, Esquire
Solicitor, Sandy Township

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

CIVIL DIVISION

Appellant,

NO. 04-728-CD

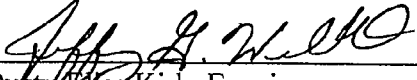
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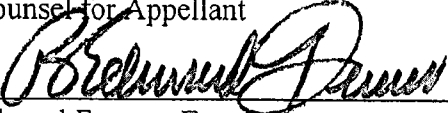
Appellee.

STIPULATION

AND NOW, comes the Appellant, American Tower, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Sandy Township, by Gregory M. Kruk, Esquire ; and Interested Party, DuBois Area School District, by Edward Ferraro, 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.

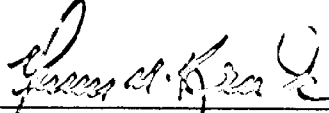


Dusty Elias Kirk, Esquire
Sean P. Delaney, Esquire
Jeffrey G. Wilhelm, Esquire
Counsel for Appellant



Edward Ferraro, Esquire
Solicitor, DuBois Area School District

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



Gregory M. Kruk, Esquire
Solicitor, Sandy Township

CONSENT ORDER

AND NOW, to-wit, this 18th day of April, 2012, upon consideration and approval of the forgoing Stipulation, it is hereby ORDERED, ADJUDGED and DECREED that:

1. American Tower, Inc. ("Appellant") is the record owner of property situate in Sandy Township, Clearfield County, Pennsylvania and identified as Parcel No. 128.0-B03-000-00033-DW-01 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

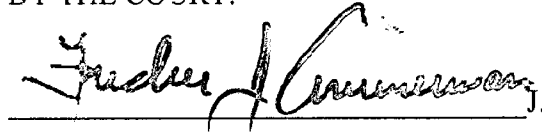
3. Within ninety (90) days of the date of this Consent Order, Clearfield County, Sandy Township and DuBois Area School District shall issue refunds for tax overpayments made on the Property based upon the settlement set forth in paragraph 2 herein.

4. In the event that Clearfield County, Sandy Township and DuBois 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.

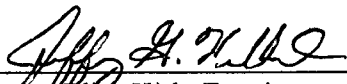
The real estate tax appeal filed at No. 04-728-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:



Judge J. Cunningham

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.



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

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

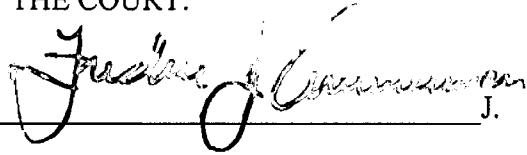
Edward Ferraro, Esquire
Solicitor, DuBois Area School District

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Solicitor, Sandy Township

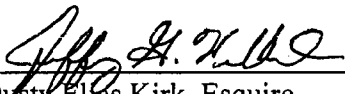
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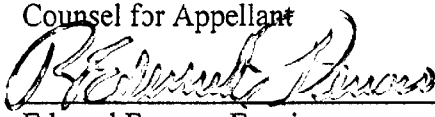
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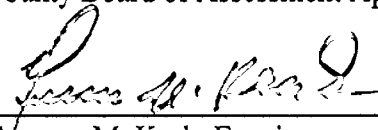

J.

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


Edward Ferraro, Esquire
Solicitor, DuBois Area School District

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


Gregory M. Kruk, Esquire
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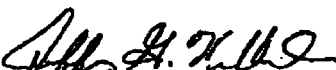
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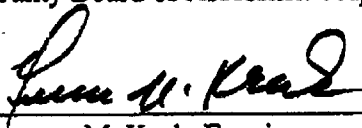

J.

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


Edward Ferraro, Esquire
Solicitor, DuBois Area School District


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


Gregory M. Kruk, Esquire
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IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
AMERICAN TOWER, L.P.,

CIVIL ACTION

Appellant,

No. 04-728-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

SUBSTITUTION OF COUNSEL

Appellee,

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

vs.

CLEARFIELD COUNTY, SANDY
TOWNSHIP, and DUBOIS 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
MAY 11 2011
CLERK OF COURTS
William A. Shaw
Notary/Clerk of Courts

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

CIVIL ACTION

Appellant,

No. 04-728-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

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CLEARFIELD COUNTY, SANDY
TOWNSHIP, and DUBOIS AREA SCHOOL
DISTRICT,

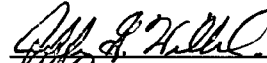
Interested Parties.

SUBSTITUTION OF COUNSEL

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

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

DATED this 29th day of June, 2010.



Dusty Elias Kirk

PA ID No. 30702

Sharon F. DiPaolo

PA ID No. 74520

Jeffrey G. Wilhelm

PA ID No. 201935

Sean P. Delaney

PA ID No. 85996

Reed Smith LLP

Firm No. 234

Reed Smith Centre, 225 Fifth Avenue

Pittsburgh, PA 15222-2716

Telephone: +1 412 288 3131

Counsel for Appellant, American Tower, L.P.

CERTIFICATE OF SERVICE

I hereby certify that I caused to be served a true and correct copy of the foregoing Substitution of Counsel and all accompanying papers this 21st day of June 2010 by mailing same via First Class U.S. Mail, postage prepaid, upon the following counsel of record:

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

Gregory M. Kruk, Esquire
Solicitor, Sandy Township
Ferraro, Kruk & Ferraro, LLP
690 Main Street
Brockway, PA 15824

Edward Ferraro, Esquire
Solicitor, DuBois Area School District
Ferraro, Kruk & Ferraro, LLP
690 Main Street
Brockway, PA 15824

REED SMITH LLP

By: 
Attorney for Appellant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, L.P.,

CIVIL DIVISION

Appellant,

No. 04-728-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

STATEMENT OF INTENTION TO
PROCEED

Appellee,

vs.

CLEARFIELD COUNTY, SANDY
TOWNSHIP, and DUBOIS AREA SCHOOL
DISTRICT,

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

Counsel of Record for this Party:

Interested Parties.

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

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, L.P.,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, SANDY
TOWNSHIP, and DUBOIS AREA SCHOOL
DISTRICT,

Interested Parties.

) CIVIL DIVISION

)

)

No. 04-728-CD

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STATEMENT OF INTENTION TO PROCEED

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

Respectfully submitted,



Dusty Elias Kirk

PA I.D. No. 30702

Sharon F. DiPaolo

PA I.D. No. 74520

PEPPER HAMILTON LLP

Firm I.D. No. 143

50th Floor, One Mellon Center

500 Grant Street

Pittsburgh, PA 15219-2502

(412) 454-5000

Dated: July 20, 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

Edward Ferraro, Esquire
Solicitor, Sandy Township
Ferraro & Young
690 Main Street
Brockway, PA 15824

Edward Ferraro, Esquire
Solicitor, DuBois Area School District
Ferraro & Young
690 Main Street
Brockway, PA 15824

John L. DeLoe

CR

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, L.P.,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, SANDY
TOWNSHIP, and DUBOIS AREA SCHOOL
DISTRICT,

Interested Parties.

CIVIL DIVISION

No.: 04-728-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
50th Floor, One Mellon Center
500 Grant Street
Pittsburgh, PA 15219-2502
(412) 454-5000

FILED

MAY 24 2004

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

AMERICAN TOWER, L.P.,

CIVIL DIVISION

Appellant,

No.:

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, SANDY
TOWNSHIP, and DUBOIS AREA SCHOOL
DISTRICT,

Interested Parties.

PETITION FOR APPEAL

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

1. American Towers, L.P. is the record owner of commercial property situate at Moshannon State Forest, Clearfield County, Pennsylvania (the “Property”). The Property is identified as Parcel Number 128.0-B03-000-00033-DW-01 in the Clearfield County Assessment records.

2. Clearfield County, Sandy Township, and Dubois 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-Five Thousand Six Hundred Fifty Dollars (\$55,650).

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>\$55,650</u>	<u>\$222,600</u>
	\$55,650	\$222,600

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-Five Thousand Six Hundred Fifty Dollars (\$55,650) 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
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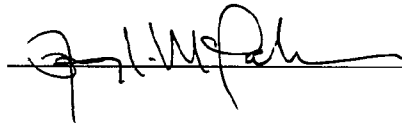
Dated: May 21, 2004

VERIFICATION

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

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

Executed this 17th day of May, 2004.



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

Phone (814) 765-2641 Ext 5997

(*) Includes taxing districts

RECORD OWNER(S) NAME: American Tower PA LLC

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

EMAIL ADDRESS:

PROPERTY SUBJECT OF APPEAL: Off Juniata Street

Sandy Township

ASSESSOR'S TAX MAP IDENTIFICATION	DISTRICT	MAP	SUB-MAP	PARCEL	SUB PCL I	SUB PCL II	CONTROL NUMBER
	128.0	B03	000	00033	DW	01	128097045

ASSESSMENT APPEALED \$55,650

OPINION OF VALUE OF THIS PROPERTY To be determined

DATE PURCHASED N/A

PURCHASE PRICE N/A

AMOUNT OF FIRE INSURANCE Not reflective of fair market value

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

CURRENT USE OF PROPERTY: Cellular communication tower

TOTAL ACREAGE: 0.00

TOTAL ACRES OF TILLABLE LAND: N/A

TOTAL ACRES OF WOODLAND: N/A

TOTAL ACRES OF WASTELAND: N/A

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

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

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

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

OUT BUILDINGS:

DESCRIPTION/USE

SIZE

#1 Cellular communication tower

#2 Fence

#3

#4

#5

#6

#7

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:

[Signature]
Owner(s) of Record

DATE: 3/10/04

PHONE No.: (Home) 610-585-7733

(Day/Office) 412-454-5000

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

NAME: Dusty Elias Kirk, Esquire Pepper Hamilton LLP

ADDRESS: 50th Floor, 500 Grant Street

Pittsburgh, PA 15219

EXHIBIT

A

BOARD OF ASSESSMENT AND REVISION OF TAXES
SUITE 117
230 EAST MARKET STREET
CLEARFIELD, PA 16830
PHONE: 814-765-2641 or TOLL FREE 1-888-850-0221, EXT. 5997

Date: 2/2/2004
Control # 1280970
Map# B03-000-06
IN SANDY TOWNSH.

The Assessment of your property listed as 3 BLDGS., TOWER & FENCE
has been changed for the 2004 Tax Year.

The change in Market Value is as follows:

Old Value: 7200

New Value: 222600

Estimated Tax Increase \$139.44

Reason for Change CELLULAR TELE. TOWER ADDED

If you do not agree with this change, you must make a
written Appeal before: 3/12/2004

Property Owner
AMERICAN TOWER PA, LLC
116 HUNTINGTON AVE 11TH FLOOR
BOSTON MA 02116

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

VERIFICATION

I, Paul A. Tucker, of American Tower Corporation, declare under penalty of perjury that I am the Property Tax Appeals Manager of American Tower Corporation; that I am authorized to execute the foregoing Declaration of Intention to Appeal on behalf of American Tower Corporation, the record owner of the property identified as Control Number 128097045 on the Clearfield County assessment records; that I know the contents thereof as to all matters of fact therein stated and the same are true; and as to all matters therein stated on information and belief, I believe them to be true.

Executed this 8th day of March, 2004.

Paul A. Tucker

Clearfield County Assessment Office
BOARD OF ASSESSMENT APPEALS



230 EAST MARKET STREET
SUITE 117
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641
FAX (814) 765-2640
Email- cctax@clearfieldco.org

American Tower PA, LLC

116 Huntingon Avenue 11th Floor

Boston MA 02116

NOTICE OF BOARD ACTION ON APPEALS
FROM 2004 REAL ESTATE ASSESSMENT

Appellant Name	: American Tower PA, LLC
Person Appearing	: Jeffrey Jankowski & Tony Barna
Location	: Sandy Township
Map #	: 128.0-B03-000-00033-DW-01
Property Identification	: 3 Bldgs., Tower & Fence
Original 2004 market valuation	: \$222,600.
Original 2004 assessed valuation	: \$ 55,650.
Date of appeal hearing	: April 13, 2004

Dear Property Owner:

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

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

Dated: April 26, 2004

Sincerely,

Clearfield County Board of
Assessment Appeals

Rita D. Bass

J. Carl Ogden

Jack Green

MAW/jcg

EXHIBIT

B

CERTIFICATE OF SERVICE

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

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

Edward Ferraro, Esquire
Solicitor, Sandy Township
Ferraro & Young
690 Main Street
Brockway, PA 15824

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

William Strong, Esquire
Solicitor, Dubois Area School District
P.O. Box 7
616 Main Street
Clarion, PA 16214


Dusty Elias Kirk

FILED
MAY 10 4 48 PM '04
MAY 24 2004

cc
Atty Kirk
Atty Ad 85.60

William A. Shaw
Prothonotary/Clerk of Courts