

04-1989-CD
DUBOIS AREA SCHOOL DISTRICT vs. CLFD. CO. BOARD OF ASSESS.
APPEALS, ETAL.

DuBois Area vs Clfd Co Board of Assess
2004-1989-CD

Date: 01/19/2005

Clearfield County Court of Common Pleas

User: BANDERSON

Time: 03:19 PM

ROA Report

Page 1 of 1

Case: 2004-01989-CD

Current Judge: Fredric Joseph Ammerman

DuBois Area School District vs. Clearfield County Board of Assessment Appeals, Triangle Auto Spring Co.

Civil Other

Date		Judge
12/16/2004	Filing: Petition for Appeal from the Decision of the Clearfield County Board of Assessment Appeals Paid by: Ferraro, R. Edward Receipt number: 1892240 Dated: 12/16/2004 Amount: \$85.00 (Check) 1 cert. to Atty. Kesner, and Mary Ann.	No Judge ✓
12/17/2004	Order, AND NOW, this 17th day of Dec., 2004 upon consideration of the foregoing Petition it is hereby ordered that a status conference on the appeal shall be held on the 24th day of Jan., 2005 at 10:30 a.m. in Courtroom No. 1. BY THE COURT: /s/ Fredric J. Ammerman, Judge. 3CC Atty Ferraro w/memo Re: service	Fredric Joseph Ammerman ✓
12/22/2004	Affidavit of Service filed, certified copy of Appeal on behalf of DuBois Area School District, upon: Triangle Auto Spring Co.; Clfd. Co. Board of Assessment Appeals; Kim Kesner, Esquire; Gregory M. Kruk, Esquire; Michael P. Yeager, Esquire; Mary Ann Wesdock, Director of the Clfd. Co. Assessment Office. Filed by s/ Gregory M. Kruk, Esquire. No CC	Fredric Joseph Ammerman ✓

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

DuBOIS AREA SCHOOL DISTRICT
Appellant

vs.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS and
TRIANGLE AUTO SPRING CO.,
Appellees

No. 04-1989 - C.D.

Type of Case: Civil

Type of Pleading: Appeal

Filed on Behalf of: Appellant

Attorney of Record:
R. Edward Ferraro

Supreme Court No. 05880

690 Main Street
Brockway, PA 15824
Ph. 814/268-2202

*Original
to
C/A*

FILED

DEC 16 2004

8/12/30/4

William A. Shaw

Prothonotary/Clerk of Courts

1 CENT TO ATTY

CENT TO KEINEL

CENT TO ASSEMENT.

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

DuBOIS AREA SCHOOL DISTRICT	:	No. 04- <u>1989</u> - C.D.
Appellant	:	
	:	
vs.	:	
	:	
CLEARFIELD COUNTY BOARD	:	
OF ASSESSMENT APPEALS and	:	
TRIANGLE AUTO SPRING CO.,	:	
Appellees	:	

**PETITION FOR APPEAL FROM THE DECISION OF THE CLEARFIELD
COUNTY BOARD OF ASSESSMENT APPEALS**

Appellant, DuBois Area School District, by its Attorney, R. Edward Ferraro, Esq., files this Petition for Appeal from the Decision of the Clearfield County Board of Assessment Appeals based upon the following statement of facts:

1. Appellant is DuBois Area School District with office located at 500 Liberty Boulevard, DuBois, PA (15801).
2. Appellees are the Board of Assessment Appeals of Clearfield County, the Board of Commissioners of Clearfield County, and Triangle Auto Spring Co.
3. The Appellant appeals from the action taken by the Clearfield County Board of Assessment Appeals regarding the following three (3) Parcels owned by Triangle Auto Spring Co.:
 - (a) Parcel No. 128.0-B04-428-00002;
 - (b) Parcel No. 128.0-B04-428-00003; and
 - (c) Parcel No. 128.0-B04-000-00064.
4. The Appellant appeals from the November 17, 2004 Notice of Board action wherein the Clearfield County Assessment Office Board of Assessment

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

DuBOIS AREA SCHOOL DISTRICT
Appellant

vs.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS and
TRIANGLE AUTO SPRING CO.,
Appellees

No. 04-1989 - C.D.

Type of Case: Civil

Type of Pleading: Appeal

Filed on Behalf of: Appellant

Attorney of Record:
R. Edward Ferraro

Supreme Court No. 05880

690 Main Street
Brockway, PA 15824
Ph. 814/268-2202

FILED

DEC 16 2004

8/12:30/4

William A. Shaw

Prothonotary/Clerk of Courts

1 CENT TO ATTY

CENT TO KERNEL

CENT TO ASSESSMENT.

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

DuBOIS AREA SCHOOL DISTRICT	:	No. 04- <u>1989</u> - C.D.
Appellant	:	
	:	
	:	
vs.	:	
	:	
CLEARFIELD COUNTY BOARD	:	
OF ASSESSMENT APPEALS and	:	
TRIANGLE AUTO SPRING CO.,	:	
Appellees	:	

**PETITION FOR APPEAL FROM THE DECISION OF THE CLEARFIELD
COUNTY BOARD OF ASSESSMENT APPEALS**

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2. Appellees are the Board of Assessment Appeals of Clearfield County, the Board of Commissioners of Clearfield County, and Triangle Auto Spring Co.
3. The Appellant appeals from the action taken by the Clearfield County Board of Assessment Appeals regarding the following three (3) Parcels owned by Triangle Auto Spring Co.:
 - (a) Parcel No. 128.0-B04-428-00002;
 - (b) Parcel No. 128.0-B04-428-00003; and
 - (c) Parcel No. 128.0-B04-000-00064.
4. The Appellant appeals from the November 17, 2004 Notice of Board action wherein the Clearfield County Assessment Office Board of Assessment

Appeals granted the request of Triangle Auto Spring Co. for a reduction in the market valuation and the assessed valuation for each of the three (3) Parcels set forth in paragraph 3 of this Petition, as follows:

(a) Parcel No. 128.0-B04-428-00002 had its market valuation reduced to \$600,000 and its assessed valuation reduced to \$114,600 at Common Level Ratio;

(b) Parcel No. 128.0-B04-428-00003 had its market valuation reduced to \$200,000 and its assessed valuation reduced to \$38,200 at Common Level Ratio; and

(c) Parcel No. 128.0-B04-000-00064 had its market valuation reduced to \$1,200,000 and its assessed valuation reduced to \$229,200 at Common Level Ratio.

5. Attached to this Petition and marked as Exhibit "A" are copies of the three (3) Notices from the Clearfield County Assessment Office Board of Assessment Appeals regarding the reduction in the market valuations and the assessed valuations for the Parcels.

6. The Decision of the Clearfield County Board of Assessment Appeals was in error and an abuse of discretion for the following reasons:

(a) The assessment on Triangle Auto Spring Co.'s properties is substantially lower than assessments of comparable properties in the neighborhood and the taxing district;

(b) The assessments are based upon an erroneous determination of fair market value, particularly as it concerns the said properties;

(c) When related to assessments of similarly situated property owners, the assessments of the said properties are arbitrary and capricious;

(d) The assessments are based in whole or in part upon Appraisals that do not represent the actual values of the said properties;

(e) The assessments lack uniformity;

(f) The assessments are discriminatory;

(g) The assessments are otherwise unjust and inequitable;

(h) The ratios of assessed values to actual values applied in making the assessments are not in conformity with the ratios applied throughout the tax authority; and

(i) The assessments as determined by the Clearfield County Board of Assessment Appeals do not reflect the current market values of the properties as multiplied by the state mandated ratios as determined by the State Tax Equalization Board.

WHEREFORE, the Petitioner requests this Honorable Court to reverse the Decision of the Clearfield County Board of Assessment Appeals, deny the original Appeal of Triangle Auto Spring Co. in regard to each Parcel, increase and restore the market valuations and assessed valuations and make all necessary Orders and Decrees to effectuate said Decisions.

Dated: December 16, 2004



Attorney for DuBois Area School District

VERIFICATION

R. EDWARD FERRARO, ESQ., the Attorney for the Appellant, DUBOIS AREA SCHOOL DISTRICT, is authorized to make this verification on behalf of the DUBOIS AREA SCHOOL DISTRICT and verifies that the statements made in the attached Petition for Appeal from the Decision of the Clearfield County Board of Assessment Appeals are true and correct. He understands that false statements made herein are made subject to the penalties of 18 Pa. C.S.A. Section 4904 relating to unsworn falsification to authorities.

Dated: December 16, 2004



R. Edward Ferraro

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

RECEIVED

NOV 23 2004

Ans'd.....

Triangle Auto Spring Co.P O Box 425DuBois PA 15801

**NOTICE OF BOARD ACTION ON APPEALS
FROM 2005 REAL ESTATE ASSESSMENT**

Appellant Name	: Trianagle Auto Spring Co.
Person Appearing	: Michael Yeager, Esquire
Location	: Sandy Township
Map #	: 128.0-B04-428-00002
Property Identification	: Bldgs. 128.0-B04-428-00002 A
Original 2005 market valuation	: \$900,200.
Original 2005 assessed valuation	: \$225,050.
Date of appeal hearing	: October 26, 2004

Dear Property Owner:

The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2005 real estate assessment as follows:

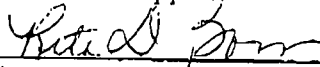
2005 Market valuation reduced to \$ 600,000.


2005 Assessed valuation reduced to \$ 114,600. @ Common Level Ratio

Dated : November 17, 2004

Sincerely,

Clearfield County Board of
Assessment Appeals


Rita D. Bass


J. Carl Ogden



Jack Green

Exhibit "A"

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

RECEIVED

NOV 23 2004

Ans'd.....

Triangle Auto Spring Co.P O Box 425DuBois PA 15801

NOTICE OF BOARD ACTION ON APPEALS
FROM 2005 REAL ESTATE ASSESSMENT

Appellant Name	: Triangle Auto Spring Co.
Person Appearing	: Michael Yeager, Esquire
Location	: Sandy Township
Map #	: 128.0-B04-428-00003
Property Identification	: Bldg. & 12 L #8 thru 19
Original 2005 market valuation	: \$302,200.
Original 2005 assessed valuation	: \$ 75,550.
Date of appeal hearing	: October 26, 2004

Dear Property Owner:

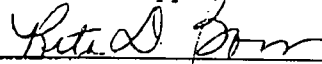
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2005 real estate assessment as follows:

2005 Market valuation reduced to \$ 200,000.
2005 Assessed valuation reduced to \$ 38,200. @ Common Level Ratio.

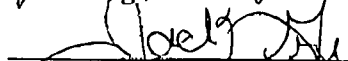
Dated : November 17, 2004

Sincerely,

Clearfield County Board of
Assessment Appeals


Rita D. Bass


Carl Ogden


Jack Green

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

RECEIVED

NOV 23 2004

Ans'd.....

Triangle Auto Springs Co.P O Box 425DuBois PA 15801

NOTICE OF BOARD ACTION ON APPEALS
FROM 2005 REAL ESTATE ASSESSMENT

Appellant Name	: Triangle Auto Springs Co.
Person Appearing	: Michael Yeager, Esquire
Location	: Sandy Township
Map #	: 128.0-B04-000-00064
Property Identification	: Bldg. & 11.59 A
Original 2005 market valuation	: \$1,785,200.
Original 2005 assessed valuation	: \$ 446,300.
Date of appeal hearing	: October 26, 2004

Dear Property Owner:

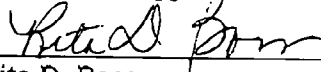
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2005 real estate assessment as follows:

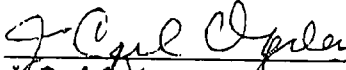
2005 Market valuation reduced to \$ 1,200,000.
2005 Assessed valuation reduced to \$ 229,200. @ Common Level Ratio.


Dated : November 17, 2004

Sincerely,

Clearfield County Board of
Assessment Appeals


Rita D. Bass


J. Carl Ogden


Jack Green

GA

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

DuBOIS AREA SCHOOL DISTRICT
Appellant

No. 04- 1989 C.D.

vs.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS and,
TRIANGLE AUTO SPRING CO.,
Appellees

FILED ^{EBK}
DEC 17 2004 ^{3CC}
w/ memo re: ^{Any Ferraro}
Service

William A. Shaw
Prothonotary/Clerk of Courts

ORDER

AND NOW, this 17th day of December, 2004 upon consideration of the foregoing Petition it is hereby ordered that a status conference on the appeal shall be held on the 21 day of January, 2005 at 10:30 o'clock A.M. in Courtroom No. 1.

Within twenty (20) days of the date of entry of this Court Order, the Appellant shall mail by certified mail a copy of the Petition and Order to the following: the Board of Assessment Appeals of Clearfield County, the Commissioners of Clearfield County, Triangle Auto Spring Co. and Sandy Township.

Any person or governmental agency upon whom a copy of the Petition and Order is required to be served under paragraph mentioned above may intervene in the appeal proceedings as a matter of right by filing with the Prothonotary within twenty (20) days after receipt of the copy of the Petition and Order a Praecipe directing intervention either as an appellant or appellee. If such Praecipe has not been filed by said person or governmental agency within the said twenty (20) day period intervention thereafter shall be governed by the Pennsylvania Rules of Civil Procedure 2326 through 2350 inclusive.

BY THE COURT:

Justin J. Krumm
J.



OFFICE OF COURT ADMINISTRATOR
FORTY-SIXTH JUDICIAL DISTRICT OF PENNSYLVANIA

CLEARFIELD COUNTY COURTHOUSE
SUITE 228, 230 EAST MARKET STREET
CLEARFIELD, PENNSYLVANIA 16830

DAVID S. MEHOLICK
COURT ADMINISTRATOR

PHONE: (814) 765-2641
FAX: 1-814-765-7649

MARCY KELLEY
DEPUTY COURT ADMINISTRATOR

MEMO: To all parties filing Petitions/Motions in Clearfield County:

Please make note of the following:

Rule 206(f) The party who has obtained the issuance of a Rule to Show Cause shall forthwith serve a true and correct copy of both the Court Order entering the Rule and specifying a return date, and the underlying Petition or Motion, upon every other party to the proceeding in the manner prescribed by the Pennsylvania Rules of Civil Procedure (see PA. R.C.P. 440) and upon the Court Administrator.

Rule 206(g) The party who has obtained the issuance of a Rule to Show Cause shall file with the Prothonotary, within seven (7) days of the issuance of the Rule, an Affidavit of Service indicating the time, place and manner of service. Failure to comply with this provision may constitute sufficient basis for the Court to deny the prayer of the Petition or Motion.

***** Please note: This also includes service of scheduling orders obtained as the result of the filing of any pleading.**

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

DuBOIS AREA SCHOOL DISTRICT
Appellant

vs.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS and
TRIANGLE AUTO SPRING CO.,
Appellees

No. 04 – 1989 C.D.

Type of Case: Civil

Type of Pleading: Affidavit

Filed on Behalf of: Appellant

Attorney of Record:
R. Edward Ferraro

Supreme Court No. 05880

690 Main Street
Brockway, PA 15824
Ph. 814/268-2202

FILED *OK*

in 11:14 AM No CC

DEC 22 2004

William A. Shaw
Prothonotary

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

DuBOIS AREA SCHOOL DISTRICT	:	No. 04 – 1989 C.D.
Appellant	:	
	:	
	:	
vs.	:	
	:	
CLEARFIELD COUNTY BOARD	:	
OF ASSESSMENT APPEALS and	:	
TRIANGLE AUTO SPRING CO.,	:	
Appellees	:	

AFFIDAVIT OF SERVICE

COMMONWEALTH OF PENNSYLVANIA
SS:
COUNTY OF JEFFERSON

GREGORY M. KRUK, ESQ., being duly sworn according to law, deposes and states that he served a certified copy of the Appeal filed on behalf of the DuBois Area School District in the above-referenced matter upon the following:

1. Triangle Auto Spring Co. – By First Class Mail, Postage Prepaid sent to Attorney Michael P. Yeager, 110 North Second Street, Clearfield, PA (1683), on Thursday, December 16, 2004
2. Clearfield County Board of Assessment Appeals – By leaving a copy in the Prothonotary's Office for service upon the Director of the Assessment Office by the Prothonotary.
3. Attorney Kim Kesner – By leaving a copy in his mail receptacle in the Prothonotary's Office on the date of filing.

Gregory M. Kruk, Esq., also states that he served a copy of the Scheduling Order dated December 17, 2004 in the above-referenced matter

upon the following parties by First Class, Postage Prepaid, on the 21st day of December, 2004:

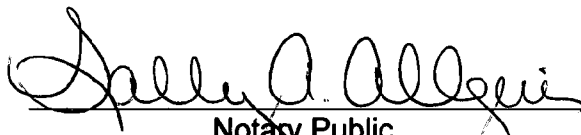
1. Michael P. Yeager, Attorney for Triangle Auto Spring Co., 110 North Second Street, Clearfield, PA (16830);
2. Director of the Clearfield County Assessment Office, Mary Ann Wesdock, Clearfield County Assessment Office, Clearfield County Courthouse, 230 East Market Street, Clearfield, PA (16830); and
3. Kim C. Kesner, Esq., 23 North Second Street, Clearfield, PA (16830).



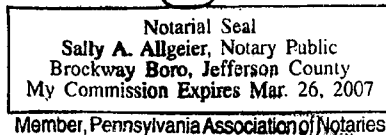
Gregory M. Kruk, Esq.

Sworn to and subscribed before me

this 21st day of December, 2004.



Notary Public



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

DuBOIS AREA SCHOOL DISTRICT
Appellant

vs.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS and
TRIANGLE AUTO SPRING CO.,
Appellees

No. 04 – 1989 C.D.

Type of Case: Civil

Type of Pleading: Praecipe

Filed on Behalf of: Appellant

Attorney of Record:
R. Edward Ferraro

Supreme Court No. 05880

690 Main Street
Brockway, PA 15824
Ph. 814/268-2202

FILED ^{NO} cc
m13:44/13
JUN 02 2005 No Cert. of Disc.
requested
William A. Brown
Prothonotary/Clerk of Courts
Copy to C.A.
@

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

DuBOIS AREA SCHOOL DISTRICT
Appellant

No. 04 – 1989 C.D.

vs.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS and
TRIANGLE AUTO SPRING CO.,
Appellees

PRAECIPE FOR DISCONTINUANCE OF CASE

TO: WILLIAM SHAW, PROTHONOTARY OF SAID COURT:

In accordance with Pa. R.C.P. 229, Appellant, DuBois Area School District, hereby voluntarily discontinues the Appeal it filed in the above-captioned matter and requests the Prothonotary of said Court to mark the case as being DISCONTINUED and ENDED as to all Appellees.

FERRARO, KRUK & FERRARO, LLP

BY:


Attorneys for Appellant

Dated: JUNE 1, 2005

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL DIVISION

COPIES 7

DuBois Area High School

Vs.

No. 2004-01989-CD

Clearfield County Board of Assessment Appeals
and Triangle Auto Spring Co.

CERTIFICATE OF DISCONTINUATION

Commonwealth of PA
County of Clearfield

I, William A. Shaw, Prothonotary of the Court of Common Pleas in and for the County
and Commonwealth aforesaid do hereby certify that the above case was on June 2, 2005,
marked:

Discontinued and Ended

Record costs in the sum of \$85.00 have been paid in full by R. Edward Ferraro.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal of this Court at
Clearfield, Clearfield County, Pennsylvania this 2nd day of June A.D. 2005.

William A. Shaw, Prothonotary

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

DuBOIS AREA SCHOOL DISTRICT

Appellant

vs.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS and
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Appellees

No. 04 – 1989 C.D.

Type of Case: Civil

Type of Pleading: Affidavit

Filed on Behalf of: Appellant

Attorney of Record:
R. Edward Ferraro

Supreme Court No. 05880

690 Main Street
Brockway, PA 15824
Ph. 814/268-2202

FILED ^{NO CC}
m/3:44 PM
JUN 02 2005 @

William A. Shaw
Prothonotary/Clerk of Courts

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

DuBOIS AREA SCHOOL DISTRICT
Appellant

No. 04 – 1989 C.D.

vs.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS and
TRIANGLE AUTO SPRING CO.,
Appellees

AFFIDAVIT OF SERVICE

GREGORY M. KRUK, ESQ., being duly sworn according to law, deposes and states that he served a true copy of the Praecipe for Discontinuance of Case on behalf of the DuBois Area School District in the above-referenced matter by First Class Mail, Postage Prepaid, upon the following:

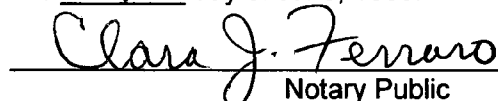
1. Triangle Auto Spring Co. – c/o Attorney Michael P. Yeager, 110 North Second Street, Clearfield, PA (16830).
2. Clearfield County Board of Assessment Appeals
3. Kim Kesner, Esq.



Gregory M. Kruk, Esq.

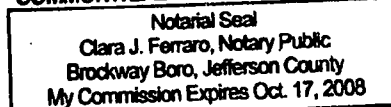
Sworn to and subscribed before me

this 1st day of June, 1005.



Notary Public

COMMONWEALTH OF PENNSYLVANIA



DASD – TAX APPEALS AFFIDAVIT, Triangle Association Of Notaries
CGM

FILED

JUN 02 2005

WILLIAM A. STEWART
FEDERAL BUREAU OF INVESTIGATION
U.S. DEPARTMENT OF JUSTICE