

**Clearfield Leather vs Clfd Co Board et al  
2006-999-CD**

**06-999-CD  
Clfd. Leather Inc vs Clfd Bd of Assess.**

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG of AMERICA,  
Appellant

vs.

THE CLEARFIELD COUNTY  
BOARD OF ASSESSMENT APPEALS,

Defendant.

No. 06 - 999 - CD

Type of Pleading:

Notice of Appeal

Filed on behalf of:  
Appellant

Counsel of Record for  
this party:

James A. Naddeo, Esq.  
Pa I.D. 06820

207 East Market Street  
P.O. Box 552  
Clearfield, PA 16830  
(814) 765-1601

**FILED**  
03:45 PM  
JUN 22 2006  
William A. Shaw  
Prothonotary/Clerk of Courts  
Atty Naddeo  
Atty pd. \$5.00

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

Clearfield Leather, Inc., \*  
t/a Wickett & Craig of America\*

Appellant, \*

v. \*

No. 06 - - CD

The Clearfield County \*

Board of Assessment Appeals, \*

Appellee. \*

NOTICE OF APPEAL OF ASSESSMENT

TO THE CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS:

Notice is given that Clearfield Leather, Inc., t/a Wickett & Craig of America, hereby appeals from the Clearfield County Board of Assessment Appeals 2006 Real Estate Assessment order entered in this case and dated June 12, 2006.



James A. Naddeo, Esquire  
Attorney for Appellant  
207 East Market Street  
P.O. Box 552  
Clearfield, PA 16830

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  
JUN 14 2006  
WICKETT & CRAIG  
CURWENSVILLE, PA

Clearfield Leather, Inc.  
t/a Wickett & Craig of America  
120 Cooper Road

Curwensville PA 16833

NOTICE OF BOARD ACTION ON APPEALS  
FROM 2006 REAL ESTATE ASSESSMENT

Appellant Name	: Clearfield Leather, Inc.
Person Appearing	: James Naddeo, Richard Provost & Helen
Location	: Curwensville Boro - 2nd Ward McCoy
Map #	: 006.2-110-000-010.1
Property Identification	: Bldgs. & 15.66 A
Original 2006 market valuation	: \$2,490,100.
Original 2006 assessed valuation	: \$ 622,525.
Date of appeal hearing	: April 25, 2006

Dear Property Owner:

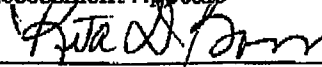
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2006 real estate assessment as follows:


Original	2006	Market value affirmed, without change.
Original	2006	Assessed value affirmed, without change.


Dated: June 12, 2006

Sincerely,

Clearfield County Board of  
Assessment Appeals

  
Rita D. Bass

  
J. Carl Ogden

  
Jack Green

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA,  
Appellant,

vs.

THE CLEARFIELD COUNTY  
BOARD OF ASSESSMENT APPEALS,  
Appellee.

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No. 06 - - CD

CERTIFICATE OF SERVICE

I, James A. Naddeo, Esquire, do hereby certify that a  
certified copy of Appellant's Notice of Appeal filed in the above  
captioned action was served on the following persons and in the  
following manner on the 22nd day of June, 2006:

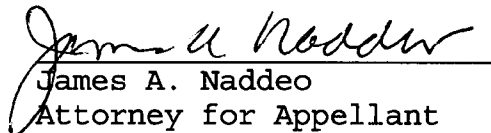
First-Class Mail, Postage Prepaid

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

Clearfield County  
230 East Market Street  
Clearfield, PA 16830

Curwensville Area School District  
650 Beech Street  
Curwensville, PA 16833

Curwensville Borough  
900 Susquehanna Avenue  
Curwensville, PA 16833

  
James A. Naddeo  
Attorney for Appellant



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

Clearfield Leather, Inc.,	*	
t/a Wickett & Craig of America	*	
Appellant,	*	
	*	
v.	*	No. 06 - 999 - CD
	*	
The Clearfield County	*	
Board of Assessment Appeals,	*	
Appellee.	*	

MOTION FOR HEARING

TO THE HONORABLE JUDGE OF THE COURT:

NOW COMES the Appellant, Clearfield Leather, Inc., t/a Wickett & Craig of America, and by its undersigned counsel hereby moves the Court to set a date for hearing of the appeal filed by Appellant and sets forth the following:

1. That Appellant is Clearfield Leather, Inc. t/a Wickett & Craig of America, a Pennsylvania corporation having its principal place of business at 120 Cooper Road, Curwensville, Pennsylvania.

2. That Appellee is Clearfield County Board of Assessment Appeals whose office is located at 230 East Market Street, Clearfield, Pennsylvania.

3. That Appellant filed an appeal with the Clearfield County Board of Assessment to reduce taxes as assessed on its property identified to Map No. 006.2-I10-000-010.1 and to conform the assessment to an appraisal submitted by Appellant. A hearing of the matter was held on April 25, 2006.

4. Appellee denied Appellants request for change and entered an Order dated June 12, 2006, which affirmed its assessments without change.

5. That on June 22, 2006, Appellant filed a Notice of Appeal of Assessment with this Court.

6. That no other action is necessary by the parties prior to the Court hearing this matter.

WHEREFORE, counsel for Appellant respectfully requests that the Court set a date for hearing of the matter as stated herein.

A handwritten signature in cursive script, reading "James A. Naddeo", written over a horizontal line.

James A. Naddeo, Esquire  
Attorney for Appellant  
207 East Market Street  
P.O. Box 552  
Clearfield, PA 16830



William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA,  
Appellant,

vs.

THE CLEARFIELD COUNTY  
BOARD OF ASSESSMENT APPEALS,  
Appellee.

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No. 06 - 999 - CD

CERTIFICATE OF SERVICE

I, James A. Naddeo, Esquire, do hereby certify that a  
certified copy of Appellant's Motion for Hearing and Order filed  
and entered in the above captioned action were served on the  
following persons and in the following manner on the 29th day of  
September, 2006:

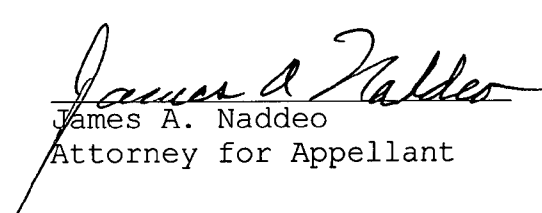
First-Class Mail, Postage Prepaid

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

Clearfield County  
230 East Market Street  
Clearfield, PA 16830

Curwensville Area School District  
650 Beech Street  
Curwensville, PA 16833

Curwensville Borough  
900 Susquehanna Avenue  
Curwensville, PA 16833

  
James A. Naddeo  
Attorney for Appellant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

Clearfield Leather, Inc., \*  
t/a Wickett & Craig of America\*  
Appellant, \*

v. \*

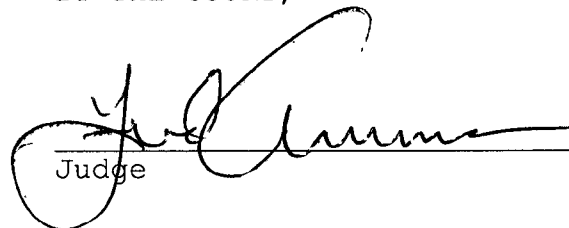
No. 06 - 999 - CD

The Clearfield County \*  
Board of Assessment Appeals, \*  
Appellee. \*

**ORDER**

AND NOW, this 27 day of September, 2006, upon  
consideration of the foregoing Motion for Hearing filed by James  
A. Naddeo, attorney of record for Appellant, it is hereby  
ordered that a hearing be scheduled before this Court for the \_\_\_\_  
31st day of October, 2006, at 3:00 P.m. in  
Courtroom number 1, Clearfield County Courthouse,  
Clearfield, Pennsylvania.

BY THE COURT,

  
\_\_\_\_\_  
Judge

**FILED**  
019:15/01 4CC  
SEP 29 2006 Amy Naddeo  
CR  
William A. Shaw  
Prothonotary/Clerk of Courts

FILED

SEP 29 2006

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 9/29/06

☒ You are responsible for serving all appropriate parties.  
☒ The Prothonotary's office has provided service to the following parties:

\_\_\_\_ Plaintiff(s) \_\_\_\_ Plaintiff(s) Attorney \_\_\_\_ Other  
\_\_\_\_ Defendant(s) \_\_\_\_ Defendant(s) Attorney  
\_\_\_\_ Special Instructions:

## CA

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No. 06 - 999 - CD

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OCT 10 2006  
0/3:20/1  
William A. Shaw  
Prothonotary/Clerk of Courts  
4 CHAS TO ATT

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

Clearfield Leather, Inc.,  
t/a Wickett & Craig of America  
Appellant,

v.

The Clearfield County Board  
of Assessment Appeals,  
Appellee.

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No. 06 - 999 - CD

MOTION FOR CONTINUANCE

TO THE HONORABLE JUDGE OF THE COURT:

NOW COMES the Appellant, and by its undersigned counsel, James A. Naddeo, Esquire, hereby moves this Honorable Court for a continuance of Appeal Hearing and sets forth the following:


1. That an Order was entered on September 27, 2006 directing an Appeal Hearing be held in the Clearfield County Courthouse Annex, Judge Ammerman's Chambers, Clearfield Pennsylvania on the 31<sup>st</sup> day of October, 2006, at 3:00 o'clock p.m.

2. That Appellant's expert witness, Richard Provost, will be on vacation from October 25, 2006 to November 9, 2006.

3. That this matter has not been previously continued.

WHEREFORE, counsel for Appellant respectfully requests that the Appeal Hearing be continued by the Court.

Respectfully submitted,

  
\_\_\_\_\_  
James A. Naddeo, Esquire  
Attorney for Appellant

CA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

Clearfield Leather, Inc.,  
t/a Wickett & Craig of America  
Appellant,

v.

The Clearfield County Board  
of Assessment Appeals,  
Appellee.

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No. 06 - 999 - CD

**O R D E R**

AND NOW this 12<sup>th</sup> day of October, 2006, upon consideration of the Motion for Continuance filed by James A. Naddeo, attorney of record for Appellant, it is the Order of this Court that the Appeal Hearing presently scheduled to be held in the Clearfield County Courthouse Annex, Judge Ammerman's Chambers, Clearfield, Pennsylvania on the 31<sup>st</sup> of October, 2006, at 3:00 o'clock p.m. be continued until the 5<sup>th</sup> day of December 2006 at 9:00 AM.

BY THE COURT,

*Judge J. Ammerman*

\_\_\_\_\_  
Judge

01/15/07 4CC  
10/13/06  
Atty Naddeo  
William A. Shaw  
Prothonotary/Clerk of Courts



4 cent to AFR.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA,  
Appellant,

vs.

THE CLEARFIELD COUNTY  
BOARD OF ASSESSMENT APPEALS,  
Appellee.

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No. 06 - 999 - CD

CERTIFICATE OF SERVICE

I, James A. Naddeo, Esquire, do hereby certify that a  
certified copy of Appellant's Motion for Continuance filed and  
entered in the above captioned action were served on the following  
persons and in the following manner on the 16<sup>th</sup> day of October,  
2006:


First-Class Mail, Postage Prepaid

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

Clearfield County  
230 East Market Street  
Clearfield, PA 16830

Curwensville Area School District  
650 Beech Street  
Curwensville, PA 16833

Curwensville Borough  
900 Susquehanna Avenue  
Curwensville, PA 16833

  
James A. Naddeo  
Attorney for Appellant

UP

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA  
Appellant

vs.

THE CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,  
Appellee

No. 06-999-CD

Type of Pleading: Motion for Continuance

Filed on behalf of: Appellee

Counsel of Record for this Party:

Kim C. Kesner, Esquire  
Supreme Ct. I.D. #28307

23 North Second Street  
Clearfield, PA 16830  
814-765-1706  
814-765-7006 – facsimile

Other Counsel of Record:

James A. Naddeo, Esquire

207 E. Market Street  
P.O. Box 552  
Clearfield, PA 16830  
(814) 765-1601

**FILED** *lcc*  
*01/21/2006* *Atty Kesner*  
NOV 17 2006

*Shaw*  
William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,	:	No. 06-999-CD
t/a WICKETT & CRAIG OF AMERICA	:	
Appellant	:	
	:	
vs.	:	
	:	
THE CLEARFIELD COUNTY BOARD	:	
OF ASSESSMENT APPEALS,	:	
Appellee	:	

**MOTION FOR CONTINUANCE**

TO: The Honorable Fredric J. Ammerman, President Judge

AND NOW COMES, the Appellee, by Kim C. Kesner, Esquire, Solicitor, and moves this Honorable Court for continuance of the Appeal hearing scheduled on December 5, 2006 and in support avers as follows:

1. This is an assessment appeal which was originally scheduled for hearing on October 31, 2006.
2. On October 10, 2006, Appellant filed a Motion for Continuance which was granted by this Court.
3. The rescheduled hearing date is December 5, 2006.
4. Service of Appellant's Motion for Hearing, the original Scheduling Order dated September 27, 2006, Appellant's Motion for Continuance and the Rescheduling Order dated October 12, 2006 were served upon the Clearfield County Board of Assessment Appeals rather than counsel and the undersigned was not aware of the original hearing date of October 31, 2006 or the rescheduled date of December 5, 2006 until Monday, November 13, 2006.
5. The undersigned is scheduled for vacation December 4 through December 8, 2006.

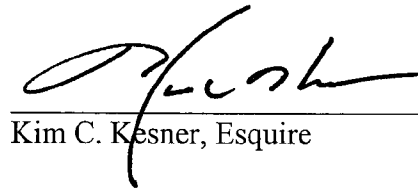
6. Mary Anne Wesdock, Chief Assessor is also scheduled for vacation December 4 through December 8, 2006.

7. The previous continuance was granted because Appellant's expert witness was on vacation.

8. The undersigned has obtained consent for this continuance from James A. Naddeo, Attorney for Plaintiff.

WHEREFORE, counsel for Appellee respectfully requests that the appeal hearing be continued by this Court.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Kim C. Kesner', is written over a horizontal line.

Kim C. Kesner, Esquire

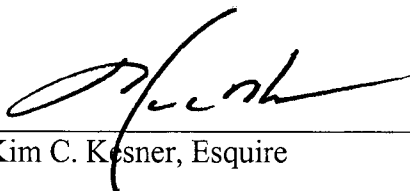
**CERTIFICATE OF SERVICE**

I, Kim C. Kesner, Esquire, do hereby certify that on the 17<sup>th</sup> day of November, 2006, a true and correct copy of Appellee's Motion for Continuance in the above captioned matter were served by U.S. First Class Mail, Postage Prepaid on the following:

James A. Naddeo, Esquire  
207 East Market Street  
P.O. Box 552  
Clearfield, PA 16830  
*Counsel for Appellant*

Curwensville Area School District  
650 Beech Street  
Curwensville, PA 16833

Curwensville Borough  
900 Susquehanna Avenue  
Curwensville, PA 16833

  
\_\_\_\_\_  
Kim C. Kesner, Esquire

KIM C. KESNER

23 NORTH SECOND STREET, CLEARFIELD, PA 16830

ATTORNEY AT LAW

[attykesner@atlanticbbn.net](mailto:attykesner@atlanticbbn.net)

[kzurat@atlanticbbn.net](mailto:kzurat@atlanticbbn.net)

(814) 765-1706

FAX (814) 765-7006

November 17, 2006

Ronda Wisor, Deputy Court Administrator  
Clearfield County Courthouse  
230 East Market Street, Suite 228  
Clearfield, PA 16830

**VIA HAND DELIVERY**

**RE: Clearfield Leather, Inc., t/a Wickett & Craig of America vs. Clearfield County  
Board of Assessment Appeals  
No. 06-999-CD**

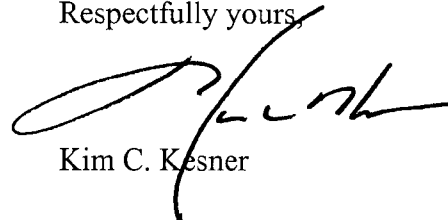
Dear Ronda:

Enclosed please find a certified copy of the Motion for Continuance filed today in the above matter, along with an original proposed Order. Kindly present the same to the Judge for his consideration.

For your aid in rescheduling should the Judge grant the continuance, please be advised that Ms. Wesdock, Chief Assessor, is also unavailable January 15 and 16, 2007. If you would prefer, please feel free to contact my paralegal Kristen to confirm available dates.

The Court will be receiving a formal announcement, but to better assist you, please be advised that effective January 1, 2007, I will be joining the firm of Belin, Kubista & Ryan, 15 North Front Street, P.O. Box 1, Clearfield, PA 16830, (814) 765-8972, (814) 765-9893 – facsimile.

Respectfully yours,



Kim C. Kesner

KCK/klz

Enclosure

cc: James A. Naddeo, Esquire  
Curwensville Area School District  
Curwensville Borough

CA

VS.

No. 06-999-CD

Type of Pleading: Order

Filed on behalf of: Appellee

Counsel of Record for this Party:

Kim C. Kesner, Esquire  
Supreme Ct. I.D. #28307

23 North Second Street  
Clearfield, PA 16830  
814-765-1706  
814-765-7006 – facsimile

Other Counsel of Record:

James A. Naddeo, Esquire

207 E. Market Street  
P.O. Box 552  
Clearfield, PA 16830  
(814) 765-1601

FILED 4CC  
01/11/2006  
NOV 21 2006  
Amy Kesner  
(60)

William A. Shaw  
Prothonotary/Clerk of Courts



IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA  
Appellant

vs.

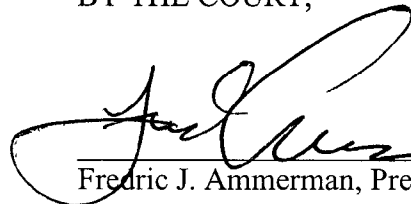
THE CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,  
Appellee

: No. 06-999-CD  
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ORDER

AND NOW, this 17 day of November, 2006, upon consideration of the Motion for Continuance filed by Kim C. Kesner, attorney for Appellee, it is the Order of this Court that the Appeal Hearing presently scheduled to be held in the Clearfield County Courthouse Annex, Judge Ammerman's Chambers, Clearfield, Pennsylvania on the 5<sup>th</sup> Day of December, 2006 at 9:00 a.m. be continued until the 10<sup>th</sup> day of January, 2007 at 2:00 pm.

BY THE COURT,

  
Fredric J. Ammerman, President Judge

FILED

NOV 21 2006

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 11/21/06

☒ You are responsible for serving all appropriate parties.

☐ The Prothonotary's office has provided service to the following parties:

☐ Plaintiff(s) ☐ Plaintiff(s) Attorney ☐ Other

☐ Defendant(s) ☐ Defendant(s) Attorney

☐ Special Instructions:

William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,	:	No. 06-999-CD
t/a WICKETT & CRAIG OF AMERICA	:	
Appellant	:	
	:	
vs.	:	
	:	
THE CLEARFIELD COUNTY BOARD	:	
OF ASSESSMENT APPEALS,	:	
Appellee	:	

**MOTION FOR CONTINUANCE**

TO: The Honorable Fredric J. Ammerman, President Judge

AND NOW COMES, the Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire, Solicitor, and moves this Honorable Court for continuance of the Appeal hearing scheduled on January 10, 2007 and in support avers as follows:

1. This is an assessment appeal of an industrial facility located in Curwensville Borough.
2. The three taxing districts levying real estate taxes on the subject assessment are Clearfield County, Curwensville Area School District and Curwensville Borough.
3. None of the three taxing districts were joined by Appellant as parties appellee.
4. On December 14, 2006, the undersigned met with the Clearfield County Commissioners and representatives of Curwensville Borough and the Curwensville School District.
5. Subsequent to that meeting, the undersigned has been advised that the Curwensville School District and Curwensville Borough intend to intervene and participate in any appeal hearing.

6. Also, the undersigned believes and therefore avers that the three taxing districts wish to complete an independent appraisal of the assessment.

7. The 2006 market valuation appealed from (Map No. 006.2-I10-000-010.1) is \$2,490,100.00.

8. Appellant presented an appraisal to the Board of Assessment Appeals by Richard J. Provost of the above assessment of less than \$1,000,000.00.

9. In its Motion for Hearing, Appellant averred that the purpose of its appeal is "...to reduce taxes as assessed on its property identified as Map No. 006.2-I10-000-010.1 and to conform the assessment to an appraisal submitted by Appellant."


10. The undersigned believes that the appraisal referenced is that cited in Paragraph 8 hereof.

11. The Board of Assessment Appeals hereby requests a continuance of the hearing scheduled on January 10, 2006 to allow the taxing districts to intervene and complete an independent appraisal to formalize their joint defense of this appeal.

12. The undersigned has conferred with Appellant's counsel, James A Naddeo, who opposes this request.

WHEREFORE, Clearfield County Board of Assessment Appeals hereby respectfully requests a continuance of at least sixty (60) days.

Respectfully submitted,



---

Kim C. Kesner, Esquire

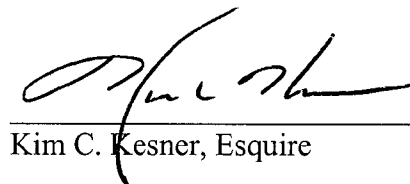
**CERTIFICATE OF SERVICE**

I, Kim C. Kesner, Esquire, do hereby certify that on the 27<sup>th</sup> day of December, 2006, a true and correct copy of Clearfield County Board of Assessment Appeals' Motion for Continuance in the above captioned matter were served by U.S. First Class Mail, Postage Prepaid on the following:

James A. Naddeo, Esquire  
207 East Market Street  
P.O. Box 552  
Clearfield, PA 16830  
*Counsel for Appellant*

Curwensville Area School District  
650 Beech Street  
Curwensville, PA 16833

Curwensville Borough  
900 Susquehanna Avenue  
Curwensville, PA 16833



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Kim C. Kesner, Esquire

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA,  
Appellant

v.

CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,  
Appellee

and

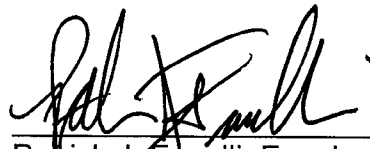
CURWENSVILLE AREA  
SCHOOL DISTRICT,  
Intervenor

No. 06-999-CD

PRAECIPE TO INTERVENE AND ENTRY OF APPEARANCE

TO THE PROTHONOTARY:

The Curwensville Area School District, Intervenor, hereby intervenes in the above-captioned matter. Please also enter the appearance of the undersigned on behalf of the District/Intervenor.



Patrick J. Fanelli, Esquire  
P.A. I.D. No. 85640  
3366 Lynnwood Drive  
P.O. Box 1311  
Altoona, PA 16603-1311  
Attorney for Intervenor

**FILED**

DEC 28 2006

M/12-20/06  
William A. Shaw  
Prothonotary/Clerk of Courts

1 SENT TO ATT

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA,  
Appellant

v.

CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,  
Appellee

and

CURWENSVILLE AREA  
SCHOOL DISTRICT,  
Intervenor

No. 06-999-CD

**CERTIFICATE OF SERVICE**

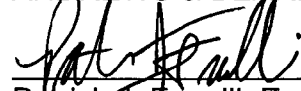
I, Patrick J. Fanelli, Esquire, hereby certify that the foregoing PRAECIPE  
TO INTERVENE AND NOTICE OF ENTRY OF APPEARANCE was served this  
27<sup>th</sup> day of December, 2006, via US First Class Mail, on the following:

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

James A. Naddeo, Esquire  
207 East Market Street  
PO Box 552  
Clearfield, PA 16830

Curwensville Borough  
900 Susquehanna Avenue  
Curwensville, PA

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 Intervenor



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

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA,  
Appellant

v.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS, Appellee

and

CURWENSVILLE AREA SCHOOL  
DISTRICT, Intervenor

and

CURWENSVILLE BOROUGH,  
Intervenor

No. 06-999-CD

Type of Case: Civil

Type of Pleading: PRAECIPE TO  
INTERVENE AND ENTRY OF  
APPEARANCE

Filed on behalf of Intervenor,  
Curwensville Borough

Counsel of Record for this Party:  
Laurance B. Seaman, Esq.

Supreme Court No.: 19620

GATES & SEAMAN  
Attorneys at law  
Two North Front Street  
P. O. Box 846  
Clearfield, PA 16830  
(814) 765-1766

FILED NO CC  
0127251  
JAN 03 2007 (S)

William A. Shaw  
Prothonotary/Clerk of Courts

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

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA,  
Appellant

No. 06-999-CD

v.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEAL, Appellee

and

CURWENSVILLE AREA SCHOOL DISTRICT,  
Intervenor

and

CURWENSVILLE BOROUGH, Intervenor

**PRAECIPE TO INTERVENE AND ENTRY OF APPEARANCE**

TO THE PROTHONOTARY:

Curwensville Borough, Intervenor, hereby intervenes in the above-captioned matter. Please also enter the appearance of the undersigned on behalf of the Borough/Intervenor.

GATES & SEAMAN

By:



Laurance B. Seaman, Esquire  
Attorney for Intervenor,  
Curwensville Borough

Two North Front Street  
P. O. Box 846  
Clearfield, PA 16830  
(814) 765-1766  
I.D. No. 19620

Date: January 3, 2007.

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

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA,  
Appellant

No. 06-999-CD

v.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEAL, Appellee

and

CURWENSVILLE AREA SCHOOL DISTRICT,  
Intervenor

and

CURWENSVILLE BOROUGH, Intervenor

**CERTIFICATE OF SERVICE**

I, Laurance B. Seaman, Esquire, hereby certify that the foregoing PRAECIPE  
TO INTERVENE AND NOTICE OF ENTRY OF APPEARANCE was served on the  
3<sup>rd</sup> day of January, 2007, via United States First Class Mail, postage prepaid, on  
the following:

Kim C. Kesner, Esquire  
15 North Front Street  
P. O. Box 1  
Clearfield, PA 16830  
Attorney for Appellee

James A. Naddeo, Esquire  
207 East Market Street  
P. O. Box 552  
Clearfield, PA 16830  
Attorney for Appellant

Patrick J. Fanelli, Esquire  
3366 Lynnwood Drive  
P. O. Box 1311  
Altoona, PA 16603-1311  
Attorney for District/Intervenor

GATES & SEAMAN

By:



Laurance B. Seaman, Esquire  
Attorney for Intervenor,  
Curwensville Borough

LA

0125801  
JAN 03 1994  
TCC  
Amy Kesner  
UN  
William A. Shaw  
Prothonotary/Clerk of Courts

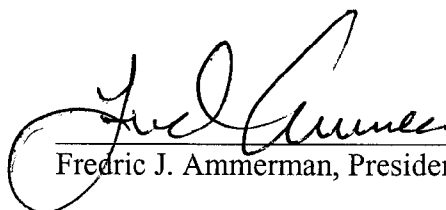
IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,	:	No. 06-999-CD
t/a WICKETT & CRAIG OF AMERICA	:	
Appellant	:	
	:	
vs.	:	
	:	
THE CLEARFIELD COUNTY BOARD	:	
OF ASSESSMENT APPEALS,	:	
Appellee	:	

**ORDER**

AND NOW, this 2nd day of Jan, 2007, upon consideration of the Motion for Continuance filed by Kim C. Kesner, attorney for the Clearfield County Board of Assessment Appeals, it is the Order of this Court that the Appeal Hearing presently scheduled for January 10, 2007 be continued to be rescheduled by the Court Administrator no less than sixty (60) days from this date.

BY THE COURT,

  
\_\_\_\_\_  
Fredric J. Ammerman, President Judge



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA  
Appellant,

v.

THE CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,  
Appellee.

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No. 06 - 999 - CD

ANSWER TO MOTION FOR CONTINUANCE

NOW COMES the Appellant, Clearfield Leather, Inc.,  
t/d/b/a Wickett & Craig of America, and by its attorney, James  
A. Naddeo, Esquire, sets forth the following:

1. Admitted but in further answer thereto it is  
alleged that said Appeal was filed on June 22, 2006.

2. Admitted.

3. Admitted but in further answer thereto said taxing  
districts were notified of this Appeal on June 22, 2006.

4. Denied in that after reasonable investigation the  
Appellant is without knowledge or information sufficient to form a  
belief as to the truth of said averment.

5. Denied in that after reasonable investigation the  
Appellant is without knowledge or information sufficient to form a  
belief as to the truth of said averment.

6. Denied in that after reasonable investigation the  
Appellant is without knowledge or information sufficient to form a

belief as to the truth of said averment. In further answer thereto it is alleged that Appellant incurred additional appraisal costs in the amount of \$550.00 to update its appraisal in anticipation of the hearing scheduled for January 10, 2007.

7. Admitted.

8. Admitted but in further answer thereto it is alleged that the updated appraisal of Richard J. Provost values the property at \$1,000,000.00.

9. Admitted.

10. Admitted but in further answer thereto Appellant incorporates its Answer to Paragraph 6 hereof.

11. States a prayer for relief to which no answer is required.

12. Admitted for the following reasons:

A. The Intervening Taxing Authorities have had more than sufficient notice of this appeal to have prepared the appraisal that they are now requesting at the eleventh hour.

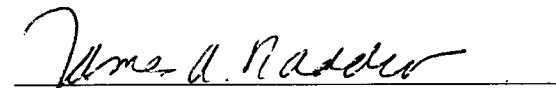
B. Appellant has incurred additional costs in preparation for the hearing scheduled for January 10, 2007 and will most likely incur additional costs if the Board's request for continuance is granted.

C. The Board has failed to alleged any justifiable reason for a continuance.



D. This case was previously continued at the request of the solicitor for the Board.

WHEREFORE, Appellant, Clearfield Leather, Inc., t/d/b/a Wickett & Craig, respectfully requests that the Board's request for continuance be denied.

  
James A. Naddeo  
Attorney for Appellant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA,  
Appellant,

vs.

THE CLEARFIELD COUNTY  
BOARD OF ASSESSMENT APPEALS,  
Appellee.

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No. 06 - 999 - CD

CERTIFICATE OF SERVICE

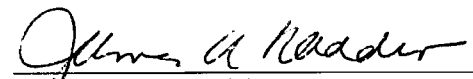
I, James A. Naddeo, Esquire, do hereby certify that a certified copy of Appellant's Answer to Motion for Continuance filed in the above captioned action were served on the following persons and in the following manner on the 4<sup>th</sup> day of January, 2007:

First-Class Mail, Postage Prepaid

Kim C. Kesner, Esquire  
Belin, Kubista & Ryan  
15 North Front Street  
PO Box 1  
Clearfield, PA 16830

Laurance B. Seaman, Esquire  
Gates & Seaman  
Two North Front Street  
PO Box 846  
Clearfield, PA 16830

Patrick J. Fanelli, Esquire  
3366 Lynwood Drive  
PO Box 1311  
Altoona, PA 16603-1311

  
James A. Naddeo  
Attorney for Appellant

UP

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA  
Appellant

vs.

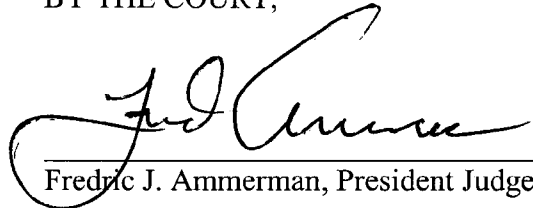
THE CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,  
Appellee

: No. 06-999-CD  
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ORDER

AND NOW, this 8<sup>th</sup> day of Jan, 2007, upon consideration of the Motion for Continuance filed by Kim C. Kesner, attorney for the Clearfield County Board of Assessment Appeals, it is the ORDER of this Court that said Motion is granted and the matter shall be rescheduled for the 5<sup>th</sup> day of February, 2007, at 9:00 o'clock A.M., Courtroom No. 1 of the Clearfield County Courthouse, Clearfield, Pennsylvania.

BY THE COURT,

  
Fredric J. Ammerman, President Judge

3cc  
01/11/07  
JAN 09 2007  
Atty Kesner  
WR  
William A. Shaw  
Prothonotary/Clerk of Courts

1967

JAN 09 1967

William A. Shaw  
Prothonotary/Clerk of Courts

1967

☒ You are responsible for serving all appropriate parties.  
\_\_\_\_ The Prothonotary's office has provided service to the following parties:  
\_\_\_\_ Plaintiff(s) \_\_\_\_\_ Plaintiff(s) Attorney \_\_\_\_\_ Other  
\_\_\_\_ Defendant(s) \_\_\_\_\_ Defendant(s) Attorney  
\_\_\_\_ Special Instructions:

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA,  
Appellant

v.

THE CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,  
Appellee

No. 06-999-CD

Type of Pleading: Certificate of Service

Filed on behalf of: Appellee

Counsel of Record for this Party:

Kim C. Kesner, Esquire  
Supreme Ct. I.D. No. 28307

15 North Front Street  
P.O. Box 1  
Clearfield, PA 16830  
814-765-8972  
814-765-9893 – facsimile

Other Counsel of Record:

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

Patrick J. Fannelli, Esquire  
Solicitor-Curwensville Area School District  
3366 Lynnwood Drive  
P.O. Box 1311  
Altoona, PA 16603-1311

Laurance B. Seaman, Esquire  
Solicitor-Curwensville Borough  
P.O. Box 846  
2 North Front Street  
Clearfield, PA 16830

010-5361  
JAN 10 11  
William A. Shaw  
Prothonotary/Clerk of Courts  
Atty Kesner  
LW

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,	:	No. 06-999-CD
t/a WICKETT & CRAIG OF AMERICA,	:	
Appellant	:	
	:	
v.	:	
	:	
THE CLEARFIELD COUTNY BOARD	:	
OF ASSESSMENT APPEALS,	:	
Appellee	:	

**CERTIFICATE OF SERVICE**

AND NOW, I do hereby certify that on the 10 day of JAN, 2007, I  
caused to be served a true and correct copy of Order dated January 8 2007, by U.S. First Class  
Mail, Postage Prepaid upon the following:

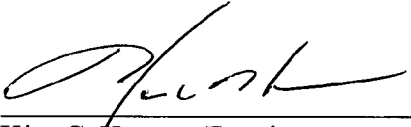
James A. Naddeo, Esquire  
207 E. Market Street  
P.O. Box 552  
Clearfield, PA 16830

Patrick J. Fanelli, Esquire  
Solicitor of Curwensville Area School District  
3366 Lynnwood Drive  
P.O. Box 1311  
Altoona, PA 16603-1311

Laurance B. Seaman, Esquire  
Solicitor of Curwensville Borough  
2 North Front Street  
P.O. Box 846  
Clearfield, PA 16830

Date: \_\_\_\_\_

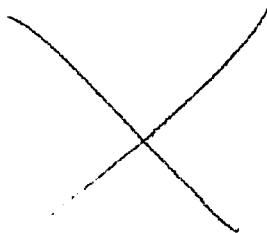
1/10/07

  
\_\_\_\_\_  
Kim C. Kesner, Esquire

William A. Shaw  
Prothonotary/Clerk of Courts

JAN 30 2007

FILED



CLEARFIELD COUNTY  
COURT HOUSE  
CLEARFIELD, PA 16830  
KIM C. KESNER, ESQUIRE  
SOLICITOR  
(814) 765-2641

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA,  
Appellant

v.

THE CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,  
Appellee

No. 06-999-CD

Type of Pleading:  
SECOND MOTION FOR  
CONTINUANCE

Filed on behalf of: Appellee

Counsel of Record for this Party:

Kim C. Kesner, Esquire  
Supreme Ct. I.D. No. 28307

15 North Front Street  
P.O. Box 1  
Clearfield, PA 16830  
814-765-8972  
814-765-9893 – facsimile

Other Counsel of Record:

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

Patrick J. Fannelli, Esquire  
Solicitor-Curwensville Area School  
District  
3366 Lynnwood Drive  
P.O. Box 1311  
Altoona, PA 16603-1311

Laurance B. Seaman, Esquire  
Solicitor-Curwensville Borough  
P.O. Box 846  
2 North Front Street  
Clearfield, PA 16830

**FILED**

0/3:30 am

JAN 30 2007

SCC AHK  
Kesner

William A. Shaw  
Prothonotary/Clerk of Courts

I hereby certify this to be a true  
and correct copy of the original  
submitted.

JAN 30 2007



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,	:	No. 06-999-CD
t/a WICKETT & CRAIG OF AMERICA,	:	
Appellant	:	
	:	
v.	:	
	:	
THE CLEARFIELD COUTNY BOARD	:	
OF ASSESSMENT APPEALS,	:	
Appellee	:	

**SECOND MOTION FOR CONTINUANCE**

TO: The Honorable Fredric J. Ammerman, President Judge

AND NOW COMES, the Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire, Solicitor, and moves this Honorable Court for continuance of the Appeal hearing scheduled for February 5, 2007, and in support avers as follows:


1. By previous Motion for Continuance dated December 27, 2006, the Clearfield County Board of Assessment Appeals requested a continuance "of at least sixty (60) days" in order to engage and complete an independent appraisal of the assessment.
2. By Order dated January 2, 2007, this Court granted a continuance as requested and directed that the hearing "by rescheduled by the Court Administrator no less than sixty (60) days from this date".
3. However, by subsequent Order dated January 8, 2007, this Court rescheduled the matter for February 5, 2007, which is well within the period requested and originally granted.

4. Since the original Motion for Continuance Clearfield County, Curwensville Area School District and Curwensville Borough jointly engaged in appraiser.
5. On January 29, 2007, Appellee requested an estimate from the appraiser the remaining time required to complete the assignment. The appraiser requested forty-five (45) days.
6. The original request for sixty (60) days was based on an estimate of the time required to complete a competent appraisal of the subject assessment and was not based upon actual discussions with an appraiser.
7. The Curwensville School District and Curwensville Borough join in this request.

WHEREFORE, the Clearfield County Board of Assessment Appeals hereby respectfully requests:

1. A continuance of the hearing scheduled for February 7, 2007.
2. A rescheduling of the hearing
  - a. Upon notice by the undersigned counsel to the Court Administrator that Appellee's appraisal has been completed, or
  - b. After forty-five (45) days from the date of this Motion which ever event first occurs.

Respectfully submitted,



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Kim C. Kesner, Esquire

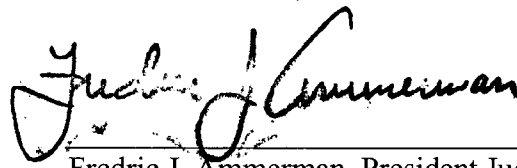
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC., : No. 06-999-CD  
t/a WICKETT & CRAIG OF AMERICA, :  
Appellant :  
v. :  
THE CLEARFIELD COUTNY BOARD :  
OF ASSESSMENT APPEALS, :  
Appellee :

**ORDER**

AND NOW, this 1<sup>st</sup> day of February, 2007, upon consideration of the (Second) Motion for Continuance filed by Kim C. Kesner Esquire, attorney for Appellee, it is the ORDER of this Court that the Appeal hearing presently scheduled for February 5, 2007, at 9:00 a.m., is continued, to be rescheduled by the Court Administrator upon: (1) submission by Mr. Kesner to the Court Administrator that Appellee's appraisal has been completed or (2) on the expiration of forty-five (45) days from the date of this Order, whichever event first occurs.

BY THE COURT,

  
Fredric J. Ammerman, President Judge

**FILED** 5 CC  
0/10:56 AM  
FEB 02 2007  
Atty Kesner  
William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 2/2/07

X You are responsible for serving all appropriate parties.

\_\_\_\_ The Prothonotary's office has provided service to the following parties:

\_\_\_\_ Plaintiff(s)    \_\_\_\_ Plaintiff(s) Attorney    \_\_\_\_ Other

\_\_\_\_ Defendant(s)    \_\_\_\_ Defendant(s) Attorney

\_\_\_\_ Special Instructions:

William A. Shaw  
Prothonotary/Clerk of Courts

FEB 02 2007

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Atty Kesner  
(CIR)

William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CLEARFIELD LEATHER, INC.,  
t/a WICKETT & CRAIG OF AMERICA,  
Appellant

No. 06-999-CD

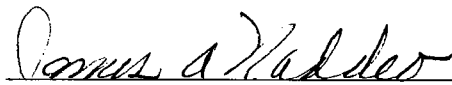
vs.

THE CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,  
Appellee

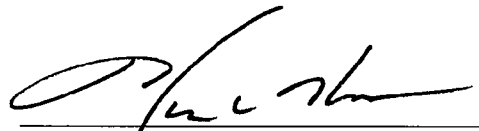
Interested Parties:  
CURWENSVILLE AREA SCHOOL  
DISTRICT, CURWENSVILLE  
BOROUGH, and CLEARFIELD  
COUNTY

**STIPULATION**

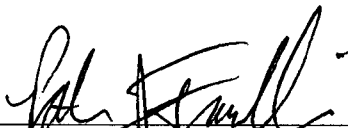
The undersigned hereby signify their Stipulation and Agreement that the following  
Order be entered in full and final disposition of the Assessment Appeal filed to the above term  
and number.




James A. Naddeo, Esquire  
Attorney for Appellant



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



Patrick J. Fannelli, Esquire  
Attorney for Curwensville School District



Laurance B. Seaman, Esquire  
Solicitor, Curwensville Borough

**ORDER**

AND NOW, this 1 day of May, 2007, this matter having been previously scheduled by this Court for hearing de novo in the above-captioned Assessment Appeal, upon the above Stipulation, this Court makes the following determinations:

1. The market value as of the date such appeal was filed before the Board of the Assessment Appeals identified by Clearfield County Assessment Map Number 006.2-I10-000-010.1 is One Million Five Hundred Thousand (\$1,500,000.00) Dollars.

2. The common level ratio which was applicable in the original appeal to the Board was 19.49%.

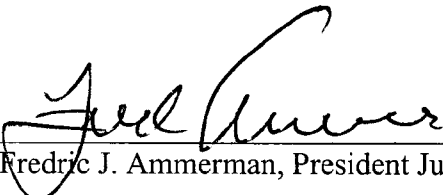
3. The established predetermined ratio applicable to the appeal was twenty-five (25%) percent.

4. Thus, as the corresponding common level ratio varies by more than fifteen (15%) percentum from the established predetermined ratio, the Court shall apply the common level ratio.

5. The value of the assessment appealed identified by Clearfield County Assessment Map Number 006.2-I10-000-010.1 produced by this Court's determination of the market value and the common level ratio is Two Hundred Ninety-Two Thousand Three Hundred and Fifty-Three (\$292,353.00) Dollars.

6. Any amount found to be due the Appellant as a refund for taxes paid shall be made by the appropriate taxing districts.

By the Court:

  
Fredric J. Ammerman, President Judge

FILED

MAY 01 2007

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 5/1/07

☒ You are responsible for serving all appropriate parties.

☐ The Prothonotary's office has provided service to the following parties:

☐ Plaintiff(s) ☐ Plaintiff(s) Attorney ☐ Other

☐ Defendant(s) ☐ Defendant(s) Attorney

☐ Special Instructions: