

06-1842-CD

Sears Holdings et al vs Bd of Assessment et al

2006-1842-CD

Sears Holdings et al Board of Assess et al

Date: 3/19/2008
Time: 08:56 AM
Page 1 of 1

Clearfield County Court of Common Pleas
ROA Report
Case: 2006-01842-CD
Current Judge: Fredric Joseph Ammerman

User: LMILLER

Civil Other-COUNT

Date	Judge
11/8/2006	No Judge
11/8/2006	No Judge
11/21/2006	Fredric Joseph Ammerman
12/7/2006	No Judge
12/7/2006	No Judge
8/6/2007	No Judge
8/8/2007	Fredric Joseph Ammerman
9/17/2007	Fredric Joseph Ammerman
9/18/2007	Fredric Joseph Ammerman
11/19/2007	Fredric Joseph Ammerman
11/19/2007	Fredric Joseph Ammerman
2/15/2008	Fredric Joseph Ammerman
2/20/2008	Fredric Joseph Ammerman
3/18/2008	Fredric Joseph Ammerman

3-18-08 ✓ Order, dated 3-18-08
3-20-08 ✓ ~~03-20-08~~ Certificate of Service
4-2-08 ✓ Order, dated 4-1-08
6-16-08 Withdrawal/Entry Appearance

**COURT OF COMMON PLEAS, CLEARFIELD COUNTY
PENNSYLVANIA**

CASE NO. CP-17-CR-744-2007

**Date of Jury Selection: February 28,
2008**

Presiding Judge: Paul E. Cherry, Judge

Commonwealth of Pennsylvania

VS

Michele Hazel

Charges: Charges

Court Reporter: _____

Date of Trial: March 19 & 20, 2008

Date Trial Ended: _____

MEMBERS OF THE JURY

**1. Gail Ross
2. Roxanne Campbell
3. Michael Yingling
4. Benn Carr
5. Olga Chiodo
6. Barbara Shaffer
ALT #1 Dennis Kasubick**

**7. John Sickeri
8. Samuel Yost
9. Margaret Maleski
10. Margaret Wooster
11. Sherry Walker
12. Patrick Hackett
ALT #2 Cindy Baxley**

COMMONWEALTH WITNESSES:

1. _____
2. _____
3. _____
4. _____
5. _____

DEFENSE WITNESSES:

1. _____
2. _____
3. _____
4. _____
5. _____

**DIST. ATTY: F. Cortez Bell III., First Asst.
District Attorney**

DEF. ATTY: Patrick Lavelle Esq

ADDRESS TO JURY: _____

ADDRESS TO JURY: _____

JUDGE'S ADDRESS TO JURY: _____

JURY OUT: _____ JURY IN: _____

VERDICT: _____

FOREPERSON: _____

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,
PENNSYLVANIA

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD COUNTY
INDUSTRIAL DEVELOPMENT
AUTHORITY)

Appellants,

vs.

BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT, and COUNTY OF
CLEARFIELD

Appellees.

CIVIL DIVISION

NO. *06-1842-CD*

**PETITION FOR APPEAL FROM
ACTION ON APPEALS FROM 2007
REAL ESTATE ASSESSMENT**

Filed on behalf of Appellants,
SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD COUNTY
INDUSTRIAL DEVELOPMENT
AUTHORITY)

Counsel of Record for this Party:

JONATHAN M. KAMIN, ESQUIRE
PA.I.D.#81958

JOHN J. ARMINAS, ESQUIRE
PA I.D #87699

GOLDBERG, KAMIN & GARVIN
PA Firm #497

1806 Frick Building
437 Grant Street
Pittsburgh, PA 15219-6101

(412) 281-1119

FILED
Nov 12, 2007 Atty pd. 85.00
NOV 08 2006 ICC Atty
WAS

William A. Shaw
Prothonotary/Clerk of Courts

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

SEARS HOLDINGS MANAGEMENT :
CORPORATION (CLEARFIELD COUNTY
INDUSTRIAL DEVELOPMENT AUTHORITY) :

Appellants, :

vs. : No.

BOARD OF ASSESSMENT APPEALS, :
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT, and COUNTY OF
CLEARFIELD, :

Appellees. :

**PETITION FOR APPEAL FROM ACTION ON APPEALS
FROM 2007 REAL ESTATE ASSESSMENT**

TO THE HONORABLE, THE JUDGES OF SAID COURT:

AND NOW COMES the Appellant, SEARS HOLDINGS MANAGEMENT CORPORATION (CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY) by and through its attorneys, JONATHAN M. KAMIN, ESQUIRE, JOHN J. ARMINAS, ESQUIRE and the law firm of GOLDBERG, KAMIN & GARVIN, and files an Appeal from the Decision of the Board of Assessment Appeals of Clearfield County, pursuant to the Fourth to Eighth Class County Assessment Law of 1943, May 21, P.L. 571, art. I, §101, as amended, 72 P.S. §5453.101, et seq., as follows:

1. The Appellant in the within matter is Sears Holdings Management Corporation (Clearfield County Industrial Development Authority). The property which is the subject matter of this appeal is leased by the Appellants and is located at RD 3 State Route 225N, Clearfield, Clearfield County, Pennsylvania, and is further known and numbered as Map No. 1280-C03-000-00058 in the Office of Deed Registry of Clearfield County, Pennsylvania.

2. Pursuant to the Lease Agreement between the parties, Appellant has the authority to file this Petition.

3. The Board of Assessment Appeals of Clearfield County, Pennsylvania, is a board duly created, under and pursuant to the Act of May 21, 1943, P.L. 571, art. I, as amended, (72 P.S. §5453.101 et seq.) to assess objects of taxation, including real estate within the City of Clearfield, and having an office located at 230 East Market Street, Suite 117, Clearfield, Pennsylvania 16830.

4. The township, county and school district in which the subject property is located in Sandy Township, County of Clearfield and Dubois Area School District; and thus each of the aforesaid are interested parties in this appeal.

5. The Board of Assessment Appeals of Clearfield County originally assessed the subject property at \$458,550.00 based upon a fair market value of \$1,834,200.00 for the year 2007.

6. On October 11, 2006, the Board of Assessment Appeals of Clearfield County issued a decision in this matter sustaining both the market valuation at \$1,834,200.00 and also the assessment on the subject property at \$458,550.00. A true and correct copy of this Order from real estate assessment is attached hereto as Exhibit "A" and is incorporated by reference herein.

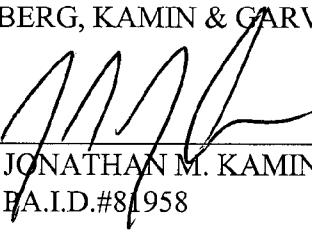
7. Appellant believes and avers the subject property assessment as revised is over-assessed and prays this Honorable Court to reduce the assessment of the property in question to such an amount as fair and reasonable, and in support thereof avers the following:

(a) The assessment is not equal or uniform with other similar property located in County of Clearfield, Commonwealth of Pennsylvania; and

- (b) The ratio between the market value and the assessment value of the property of the Appellant is substantially higher than other similarly situated property in the County; and
- (c) Appellant is entitled to the benefits of the common level ratio, and therefore its assessment should be appropriately reduced; and
- (d) Appellant's assessed value is not consistent with the appropriate value for the property based upon either its current market value or its base year market value; and
- (e) Appellant reserves the right to present any other reasons that may develop at the time of the hearing.

WHEREFORE, Appellant, being aggrieved by the assessment of the Board of Assessment Appeals, requests this Honorable Court to decrease the assessment on the subject property of Sears Holdings Management Corporation (Clearfield County Industrial Development Authority) to such an amount as may be right and proper.

GOLDBERG, KAMIN & GARVIN

By: 

JONATHAN M. KAMIN, ESQUIRE
PA.I.D.#81958

JOHN J. ARMINAS, ESQUIRE
PA I.D. #87699

Attorneys for Appellants
SEARS HOLDINGS
MANAGEMENT CORPORATION
(CLEARFIELD COUNTY
INDUSTRIAL DEVELOPMENT
AUTHORITY)

1806 Frick Building
437 Grant Street
Pittsburgh, PA 15219-6101

(412) 281-1119

Clearfield County Assessment Office
BOARD OF ASSESSMENT APPEALS



230 EAST MARKET STREET
SUITE 117
Clearfield, Pennsylvania 16830

RECEIVED
OCT 12 2006
CLEARFIELD COUNTY
TAX COLLECTOR

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

Clfd. Co. Indust. Devel. Auth.
K-Mart c/o Burr Wolff, L.P.
P O Box 22799

Houston TX 77227-2799

**NOTICE OF BOARD ACTION ON APPEALS
FROM 2007 REAL ESTATE ASSESSMENT**

Appellant Name	:	Clfd. Co. Indust. Devel. Auth.
Person Appearing	:	John Arminas & Bert Goodman
Location	:	Sandy Township
Map #	:	128.0-C03-000-00058
Property Identification	:	Bldg. & 1.07 A
Original 2007 market valuation	:	\$1,834,200.
Original 2007 assessed valuation	:	\$ 458,550.
Date of appeal hearing	:	October 4, 2006

Dear Property Owner:

The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2007 real estate assessment as follows:

Original 2007 Market value affirmed, without change.
Original 2007 Assessed value affirmed, without change

Dated: October 11, 2006

Sincerely,

Clearfield County Board of
Assessment Appeals

Rita D. Bass

J. Carl Ogden

Jack Green

EXHIBIT

A

MAW/jcg

VERIFICATION

I, Jonathan M. Kamin, Esquire, Attorney for SEARS HOLDINGS MANAGEMENT CORPORATION (CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY), the Appellant in the within action, hereby certify that the averments set forth in the foregoing Petition for Appeal from Action on Appeals from 2007 Real Estate Assessment are true and correct to the best of my knowledge, information and belief.

I am authorized to make such statements because of my position of Counsel of Record. I understand that this Verification is made subject to the penalties of 18 Pa.C.S.A. §4904 relating to unsworn fabrication to authorities, which provides that if I knowingly make false averments, I may be subject to criminal penalties.



JONATHAN M. KAMIN

Date: 11/7/06

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Appeal From Real Estate Tax Assessment was served by first class mail, postage prepaid upon the following:

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

Kim Kesner, Esquire
Clearfield County Solicitor
23 N. Second Street
Clearfield, PA 16830

Gregory M. Kruk, Esquire
Solicitor, Sandy Township and DuBois Area S.D.
690 Main Street
Brockway, PA 15824

Date: 11/7/06



JONATHAN M. KAMIN, ESQUIRE
JOHN J. ARMINAS, ESQUIRE
Attorney for Appellant

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

SEARS HOLDINGS MANAGEMENT *
CORPORATION (CLEARFIELD COUNTY *
INDUSTRIAL DEVELOPMENT AUTHORITY) *
Appellants *
vs. * NO. 06-1842-CD
BOARD OF ASSESSMENT APPEALS, *
SANDY TOWNSHIP, DUBOIS AREA SCHOOL*
DISTRICT and COUNTY OF CLEARFIELD, *
Appellees *

R U L E

NOW, this 17th day of November, 2006, upon consideration of the attached Petition for Appeal from Action on Appeals from 2007 Real Estate Assessment, a Rule is hereby issued upon the parties to Show Cause why the Petition should not be granted. Rule Returnable the 8th day of December, 2006, for filing written response by the Appellees.

Appellants' Attorney shall cause a certified copy of this Order to be served on the Appellees.

BY THE COURT,



FREDRIC J. AMMERMAN
President Judge

FILED 3cc
0125761 Atty Kamin
NOV 21 2006 (GK)

William A. Shaw
Prothonotary/Clerk of Courts

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

SEARS HOLDINGS MANAGEMENT : No. 06-1842-CD
CORPORATION (CLEARFIELD :
COUNTY INDUSTRIAL :
DEVELOPMENT AUTHORITY) :
Appellants :
: :
vs. : :
: :
BOARD OF ASSESSMENT APPEALS, :
SANDY TOWNSHIP, DUBOIS AREA :
SCHOOL DISTRICT and COUNTY OF :
CLEARFIELD, :
Appellees :
: Type of Pleading: Written Response by
: Clearfield County Board of Assessment
: Appeals :
: Filed on Behalf of: Clearfield County Board
: of Assessment Appeals :
: 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 :
: Other Counsel of Record:
: Jonathan M. Kamin, Esquire
: Goldberg, Kamin & Garvin
: 1806 Frick Building
: 437 Grant Street
: Pittsburgh, PA 15219-6101
: 412-281-1119 :
: Gregory M. Kruk, Esquire
: 690 Main Street
: Brockway, PA 15824
: 814-268-2202 :
:

FILED 4cc 144
09/15/08 Kesner
DEC 07 2008
SF

William A. Shaw
Prothonotary/Clerk of Courts

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

SEARS HOLDINGS MANAGEMENT	:	No. 06-1842-CD
CORPORATION (CLEARFIELD	:	
COUNTY INDUSTRIAL	:	
DEVELOPMENT AUTHORITY)	:	
Appellants	:	
	:	
vs.	:	
	:	
BOARD OF ASSESSMENT APPEALS,	:	
SANDY TOWNSHIP, DUBOIS AREA	:	
SCHOOL DISTRICT and COUNTY OF	:	
CLEARFIELD,	:	
Appellees	:	

WRITTEN RESPONSE BY CLEARFIELD COUNTY
BOARD OF ASSESSMENT APPEALS

To: The Honorable Fredric J. Ammerman, President Judge

AND NOW, comes the Clearfield County Board of Assessment Appeals and Clearfield County (collectively referred to hereinafter as "County") by Kim C. Kesner, Esquire, Clearfield County Solicitor and files this written response to the Rule issued by this Honorable Court on November 17, 2006:

1. Admitted.
2. County is without sufficient knowledge or information to form a belief as to the truth of the averments contained in Paragraph 2 of the Petition for Appeal and therefore, proof of Appellants' authority is requested at hearing.
3. Admitted.
4. Admitted.
5. Admitted.
6. Admitted.

7. The averments contained in Paragraph 7 of the Petition for Appeal constitute contentions or conclusions of law to which no response is required. By way of further answer:

a. Appellants' Petition does not set forth a cognizable uniformity challenge to the subject assessment. It is specifically denied that the assessment is not equal or uniform with other similar properties.

b. It is specifically denied that the ratio between the market value and the assessed value of the property of Appellants is substantially higher than other similarly situated property in the County. To the contrary, the same predetermined ratio is utilized for all properties in Clearfield County.

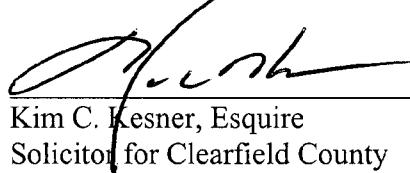
c. It is specifically denied that the application of the Common Level Ratio to the current market value of Appellants' property would produce a reduced assessment.

d. It is specifically denied that the subject assessment is not properly based upon the actual value of the property as required by the Fourth to Eight Class County Assessment Law.

e. County objects to any attempt by Appellants to raise any other issues not raised and preserved in its Petition for Appeal.

WHEREFORE, County, after hearing requests this Honorable Court to sustain or increase the assessment of the subject property as the evidence supports.

Respectfully submitted:



Kim C. Kesner, Esquire
Solicitor for Clearfield County

VERIFICATION

I, Mary Anne Wesdock, verify that I am the Chief Assessor of Clearfield County, and as such am authorized and empowered to make this Verification, and that the statements made in this Written Response are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 , relating to unsworn falsification to authorities.

Date: 12-6-2006

Mary Anne Wesdock
Mary Anne Wesdock, Chief Assessor
Clearfield County Assessment Office

CERTIFICATE OF SERVICE

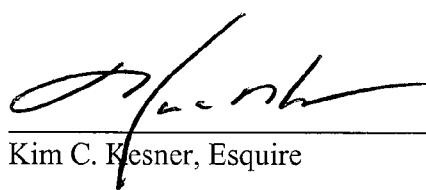
AND NOW, I do hereby certify that on the 7th day of December, 2006, I caused to be served a true and correct copy of the Written Response of the Clearfield County Board of Assessment Appeals on the following and in the manner indicated below:

By First Class Mail, Postage Prepaid at the
Addresses as Follow:

Jonathan M. Kamin, Esquire
Goldberg, Kamin & Garvin
1806 Frick Building
437 Grant Street
Pittsburgh, PA 15219-6101
Counsel for Petitioner

Gregory M. Kruk, Esquire
690 Main Street
Brockway, PA 15824
*Counsel for Appellees Sandy Township
and DuBois Area School District*

Date: 12-7-06



Kim C. Kesner, Esquire

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

SEARS HOLDINGS MANAGEMENT :
CORPORATION (CLEARFIELD COUNTY :
INDUSTRIAL DEVELOPMENT AUTHORITY, :
Appellants :
vs. :
No. 06-1842 C.D.
BOARD OF ASSESSMENT APPEALS :
SANDY TOWNSHIP, DUBOIS AREA SCHOOL :
DISTRICT and COUNTY OF CLEARFIELD, :
Appellees :
TYPE OF CASE: CIVIL
TYPE OF PLEADING -
Answer to Petition for
Appeal
Filed on behalf of Appellees
Sandy Township & DuBois Area
School District
Counsel of Record for these Parties:
GREGORY M. KRUK, ESQ.
Supreme Court No.: 27048
FERRARO, KRUK & FERRARO
Attorneys at Law
690 Main Street
Brockway, PA 15824
814/268-2202

FILED 3CC
08/5/2006 Atty Kruk
DEC 07 2006

William A. Shaw
Prothonotary/Clerk of Courts

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

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD COUNTY
INDUSTRIAL DEVELOPMENT AUTHORITY,
Appellants

No. 06-1842 C.D.

vs.

BOARD OF ASSESSMENT APPEALS
SANDY TOWNSHIP, DUBOIS AREA SCHOOL
DISTRICT and COUNTY OF CLEARFIELD,
Appellees

ANSWER TO PETITION FOR APPEAL

TO THE HONORABLE JUDGE FREDRIC J. AMMERMAN, PRESIDENT JUDGE
OF SAID COURT:

AND NOW, come **SANDY TOWNSHIP and the DUBOIS AREA SCHOOL DISTRICT**, by their attorneys, **FERRARO, KRUK & FERRARO, LLP**, and present to your Honorable Court an **ANSWER TO PETITION FOR APPEAL**, of which the following is a concise statement:

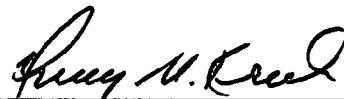
1. Admitted.
2. Appellees are without sufficient knowledge or information to form a belief as to the truth of the averments contained in Paragraph 2 of the Petition for Appeal and therefore, proof of appellants' authority is requested at Hearing.
3. Admitted.
4. Admitted.
5. Admitted.
6. Admitted.

7. The averments contained in Paragraph 7 of the Petition for Appeal constitute contentions or conclusions of law to which no response is required. By way of further answer:

- a. Appellants' Petition does not set forth a cognizable uniformity challenge to the subject assessment. It is specifically denied that the assessment is not equal or uniform with other similar properties.
- b. It is specifically denied that the ratio between the market value and the assessed value of the property of Appellants is substantially higher than other similarly situated property in the County. To the contrary, the same predetermined ratio is utilized for all properties in Clearfield County.
- c. It is specifically denied that the application of the Common Level Ratio to the current market value of Appellants' property would produce a reduced assessment.
- d. It is specifically denied that the subject assessment is not properly based upon the actual value of the property as required by the Fourth to Eighth Class County Assessment Law.
- e. Appellees object to any attempt by Appellants to raise any other issues not raised and preserved in its Petition for Appeal.

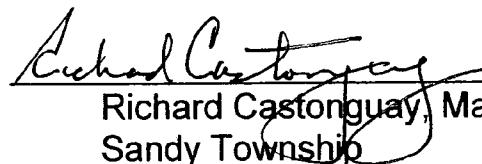
WHEREFORE, Appellees, after hearing requests this Honorable Court to sustain or increase the assessment of the subject property as the evidence supports.

Respectfully submitted:



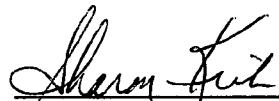
Gregory M. Kruk, Esq.
Attorney for Appellees

I verify that the statements made in the within Answer are true and correct. I understand that false statements herein are made subject to the penalties of **18 Pa. C.S.A. Section 4904** relating to unsworn falsification to authorities.



Richard Castonguay, Manager of
Sandy Township

I verify that the statements made in the within Answer are true and correct. I understand that false statements herein are made subject to the penalties of **18 Pa. C.S.A. Section 4904** relating to unsworn falsification to authorities.



Sharon Kirk, Superintendent of the
DuBois Area School District

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)

CIVIL DIVISION

NO. 06-1842-CD

Appellants,

vs.

BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT and COUNTY OF
CLEARFIELD,

Appellees.

PETITION TO SCHEDULE HEARING

FILED ON BEHALF OF:
SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)
APPELLANTS

COUNSEL OF RECORD FOR THIS
PARTY:

JONATHAN M. KAMIN, ESQUIRE
PA I.D. NO. 81958

GOLDBERG, KAMIN & GARVIN
1806 FRICK BUILDING
PITTSBURGH, PA 15219

(412) 281-1119

FILED *2cc*
Aug 17 2007 *Atty Kamin*
AUG 06 2007
GR
William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)

CIVIL DIVISION

NO. 06-1842-CD

Appellants,

vs.

BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT and COUNTY OF
CLEARFIELD,

Appellees.

PETITION TO SCHEDULE HEARING

AND NOW, come the Appellants, SEARS HOLDINGS MANAGEMENT CORPORATION (CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY), by and through its attorneys, JONATHAN M. KAMIN, ESQUIRE and the law firm of GOLDBERG, KAMIN & GARVIN, and sets forth the following Petition to Schedule Hearing:

1. On or about October 4, 2006, a Hearing was held on the appeal of tax assessment for property owned by the Appellant, map number 128.0-C03-000-00058.

2. On or about October 11, 2006, undersigned counsel received a Notice of Board Action on Appeals from Real Estate Assessment which affirmed the original 2007 market value at \$1,834,200.00 and the original 2007 assessed value at \$458,550.00.

3. On or about November 7, 2006 undersigned counsel filed a Petition for Appeal from Action on Appeals from 2007 Real Estate Assessment.

4. Subsequent to said Petition for Appeal being filed, a Rule to Show Cause was filed by the Court.

5. Upon the filing of the Rule, Sandy Township, DuBois Area School District and the Clearfield County Board of Assessment filed Responses to said Petition for Appeal.

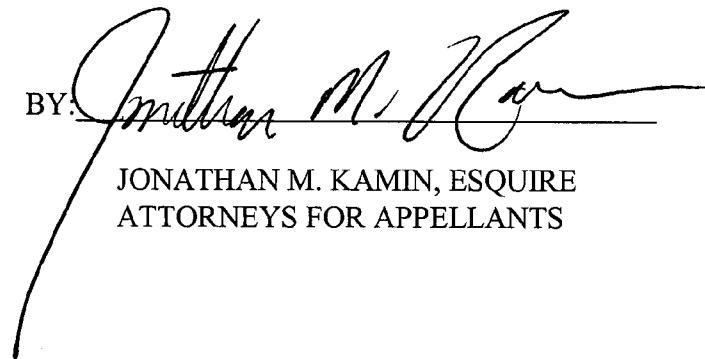
6. Undersigned counsel hereby requests that a Hearing be scheduled on this matter at the earliest convenience of the Court.

WHEREFORE, undersigned counsel hereby requests that a Hearing be scheduled with respect to the above captioned matter.

RESPECTFULLY SUBMITTED,

GOLDBERG, KAMIN & GARVIN

BY:


JONATHAN M. KAMIN, ESQUIRE
ATTORNEYS FOR APPELLANTS

CERTIFICATE OF SERVICE

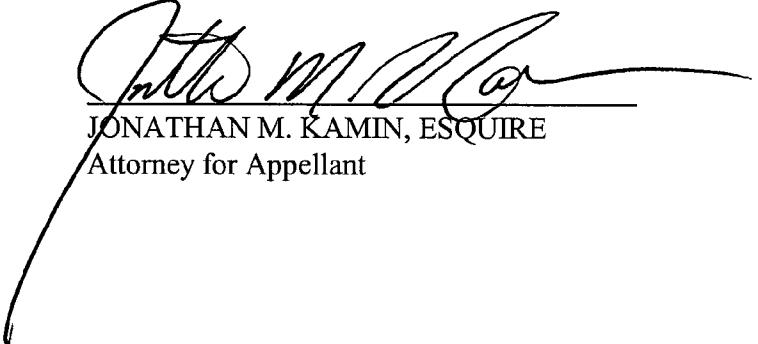
I hereby certify that a true and correct copy of the foregoing Petition to Schedule Hearing was served by first class mail, postage prepaid upon the following:

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

Kim Kesner, Esquire
Clearfield County Solicitor
23 N. Second Street
Clearfield, PA 16830

Gregory M. Kruk, Esquire
Solicitor, Sandy Township and DuBois Area S.D.
690 Main Street
Brockway, PA 15824

Date: 8/01/07


JONATHAN M. KAMIN, ESQUIRE
Attorney for Appellant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)

CIVIL DIVISION

NO. 06-1842-CD

Appellants,

vs.

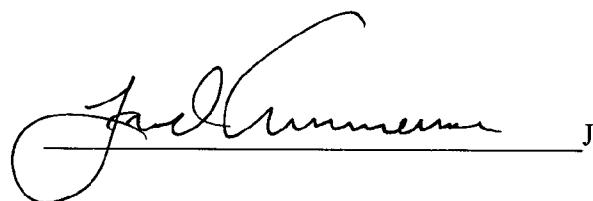
BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT and COUNTY OF
CLEARFIELD,

Appellees.

ORDER OF COURT

AND NOW, to-wit, this 7 day of August, 2007, upon
consideration of the foregoing Petition to Schedule Hearing, it is hereby ORDERED, ADJUDGED
AND DECREED that a Hearing is set for September 20, 2007 at 2:00 P.m.
in Courtroom No. 3.

BY THE COURT:



FILED ^{2cc}
01/02/2007 Atty Kammann
AUG 08 2007

William A. Shaw
Prothonotary/Clerk of Courts

(60)

DATE: 8/8/07

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:

FILED

AUG 08 2007

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)

CIVIL DIVISION

NO. 06-1842-CD

Appellants,

vs.

BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT and COUNTY OF
CLEARFIELD,

Appellees.

MOTION FOR CONTINUANCE

FILED ON BEHALF OF:
SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)
APPELLANTS

COUNSEL OF RECORD FOR THIS
PARTY:

JONATHAN M. KAMIN, ESQUIRE
PA I.D. NO. 81958

GOLDBERG, KAMIN & GARVIN
1806 FRICK BUILDING
PITTSBURGH, PA 15219

(412) 281-1119

FILED
M 110:30 AM
SEP 17 2007
2CC Atty
B6

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)

CIVIL DIVISION

NO. 06-1842-CD

Appellants,

vs.

BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT and COUNTY OF
CLEARFIELD,

Appellees.

MOTION FOR CONTINUANCE

AND NOW, come the Appellants, SEARS HOLDINGS MANAGEMENT CORPORATION (CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY), by and through its attorneys, JONATHAN M. KAMIN, ESQUIRE and the law firm of GOLDBERG, KAMIN & GARVIN, and sets forth the following Motion for Continuance:

1. On or about August 1, 2007, undersigned counsel filed a Petition to Schedule Hearing with respect to the above matter.

2. On or about August 9, 2007, undersigned counsel received an Order of Court dated August 7, 2007 scheduling a Hearing for September 20, 2007 at 2:00 p.m. in Courtroom No. 3.

3. At this time, undersigned counsel is requesting a Continuance of said Hearing so that an appraisal can be completed prior to said Hearing and reviewed by the taxing jurisdictions.

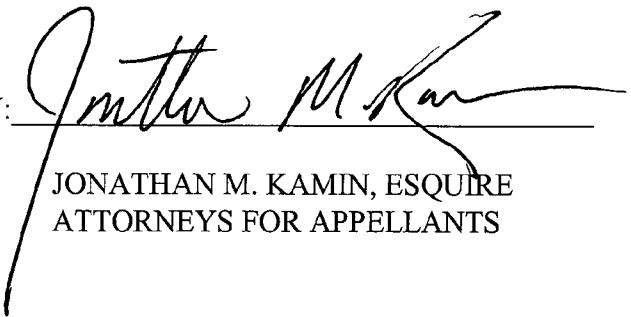
4. Undersigned counsel has been in contact with opposing counsel and counsel has consented to the requested Continuance.

WHEREFORE, undersigned counsel hereby requests that the Hearing scheduled for September 20, 2007 be continued and a new Hearing date be scheduled with respect to the above captioned matter.

RESPECTFULLY SUBMITTED,

GOLDBERG, KAMIN & GARVIN

BY:


JONATHAN M. KAMIN, ESQUIRE
ATTORNEYS FOR APPELLANTS

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Motion for Continuance was served by first class mail, postage prepaid upon the following:

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

Kim Kesner, Esquire
Clearfield County Solicitor
23 N. Second Street
Clearfield, PA 16830

Gregory M. Kruk, Esquire
Solicitor, Sandy Township and DuBois Area S.D.
690 Main Street
Brockway, PA 15824

Date: 9-14-07


JONATHAN M. KAMIN, ESQUIRE
Attorney for Appellant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)

CIVIL DIVISION

NO. 06-1842-CD

Appellants,

vs.

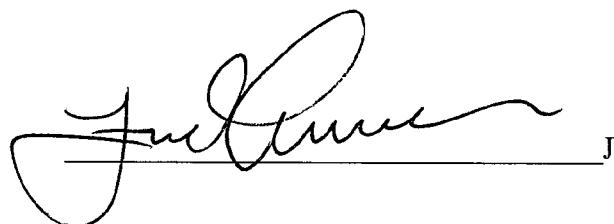
BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT and COUNTY OF
CLEARFIELD,

Appellees.

ORDER OF COURT

AND NOW, to-wit, this 17 day of Sept, 2007, upon
consideration of the foregoing Motion for Continuance, it is hereby ORDERED, ADJUDGED AND
DECREED that Hearing scheduled for September 20, 2007 at 2:00 p.m. is hereby CONTINUED and
a new Hearing is set for Monday, November 19, 2007 at 9:30 a m. in Courtroom No.
1.

BY THE COURT:



FILED ^(GW)
09/33/07 Kamin
SEP 18 2007
CJA notified
William A. Shaw Atty. Laminie
Prothonotary/Clerk of Courts advised they
notify other parties

FILED

SEP 18 2007

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 9/18/07

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:

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)

Appellants,

vs.

BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT and COUNTY OF
CLEARFIELD,

Appellees.

CIVIL DIVISION

NO. 06-1842-CD

MOTION FOR CONTINUANCE

FILED ON BEHALF OF:
SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)
APPELLANTS

COUNSEL OF RECORD FOR THIS
PARTY:

JONATHAN M. KAMIN, ESQUIRE
PA I.D. NO. 81958

GOLDBERG, KAMIN & GARVIN
1806 FRICK BUILDING
PITTSBURGH, PA 15219

(412) 281-1119

FILED 2 CC
01/15/2007 Atty Kamin
NOV 15 2007
(OK)

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)

CIVIL DIVISION

NO. 06-1842-CD

Appellants,

vs.

BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT and COUNTY OF
CLEARFIELD,

Appellees.

MOTION FOR CONTINUANCE

AND NOW, come the Appellants, SEARS HOLDINGS MANAGEMENT CORPORATION (CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY), by and through its attorneys, JONATHAN M. KAMIN, ESQUIRE and the law firm of GOLDBERG, KAMIN & GARVIN, and sets forth the following Motion for Continuance:

1. On or about August 1, 2007, undersigned counsel filed a Petition to Schedule Hearing with respect to the above matter.

2. On or about September 18, 2007, undersigned counsel received an Order of Court dated September 17, 2007 scheduling a Hearing for November 19, 2007 at 9:30 a.m. in Courtroom No. 1.

3. At this time, undersigned counsel is requesting a Continuance of said Hearing so that an appraisal can be completed prior to said Hearing and reviewed by the taxing jurisdictions.

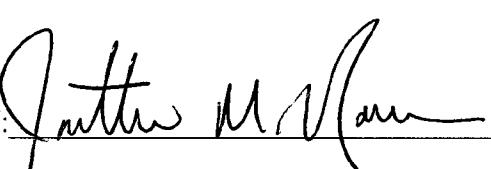
4. Undersigned counsel has been in contact with opposing counsel and counsel has consented to the requested Continuance.

WHEREFORE, undersigned counsel hereby requests that the Hearing scheduled for November 19, 2007 be continued and a new Hearing date be scheduled with respect to the above captioned matter.

RESPECTFULLY SUBMITTED,

GOLDBERG, KAMIN & GARVIN

BY:



JONATHAN M. KAMIN, ESQUIRE

ATTORNEYS FOR APPELLANTS

CERTIFICATE OF SERVICE

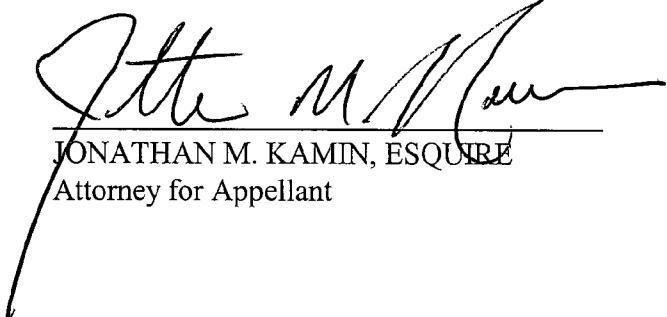
I hereby certify that a true and correct copy of the foregoing Motion for Continuance was served by first class mail, postage prepaid upon the following:

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

Kim Kesner, Esquire
Clearfield County Solicitor
230 East Market Street, Suite 101
Clearfield, PA 16830

Gregory M. Kruk, Esquire
Solicitor, Sandy Township and DuBois Area S.D.
690 Main Street
Brockway, PA 15824

Date: 11-16-07


JONATHAN M. KAMIN, ESQUIRE
Attorney for Appellant

ORIGINAL

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)

CIVIL DIVISION

NO. 06-1842-CD

Appellants,

vs.

BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT and COUNTY OF
CLEARFIELD,

Appellees.

ORDER OF COURT

AND NOW, to-wit, this 16th day of November, 2007, upon
consideration of the foregoing Motion for Continuance, it is hereby ORDERED, ADJUDGED AND
DECREED that Hearing scheduled for November 19, 2007 at 9:30 a.m. is hereby CONTINUED and
a new Hearing is set for February 20, 2008 at 9:00 A m. in Courtroom No.
1.

BY THE COURT:



FILED 3cc
01/11/2008 AttyKarin
NOV 19 2007

William A. Shaw
Prothonotary/Clerk of Courts

(6K)

FILED

NOV 19 2007

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 11/19/07

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:

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)

CIVIL DIVISION

NO. 06-1842-CD

Appellants,

vs.

BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT and COUNTY OF
CLEARFIELD,

Appellees.

MOTION FOR CONTINUANCE

FILED ON BEHALF OF:
SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)
APPELLANTS

COUNSEL OF RECORD FOR THIS
PARTY:

JONATHAN M. KAMIN, ESQUIRE
PA I.D. NO. 81958

GOLDBERG, KAMIN & GARVIN
1806 FRICK BUILDING
PITTSBURGH, PA 15219

(412) 281-1119

FILED *acc*
2/11/2008 *Atty Kamin*
FEB 15 2008

William A. Shaw
Prothonotary/Clerk of Courts

(6K)

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SEARS HOLDINGS MANAGEMENT
CORPORATION (CLEARFIELD
COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY)

CIVIL DIVISION

NO. 06-1842-CD

Appellants,

vs.

BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA
SCHOOL DISTRICT and COUNTY OF
CLEARFIELD,

Appellees.

MOTION FOR CONTINUANCE

AND NOW, come the Appellants, SEARS HOLDINGS MANAGEMENT CORPORATION (CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY), by and through its attorneys, JONATHAN M. KAMIN, ESQUIRE and the law firm of GOLDBERG, KAMIN & GARVIN, and sets forth the following Motion for Continuance:

1. On or about August 1, 2007, undersigned counsel filed a Petition to Schedule Hearing with respect to the above matter.

2. On or about September 18, 2007, undersigned counsel received an Order of Court dated September 17, 2007 scheduling a Hearing for November 19, 2007 at 9:30 a.m. in Courtroom No. 1.

3. Due to the appraisal not being completed, undersigned counsel requested a continuance of the Hearing scheduled for November 19, 2007.

4. On or about November 19, 2007, undersigned counsel received an Order of Court dated November 16, 2007 scheduling the Hearing for February 20, 2008 at 9:00 a.m. in Courtroom No. 1.

5. At this time, undersigned counsel is requesting another Continuance of said Hearing so that an appraisal can be completed prior to said Hearing and reviewed by the taxing jurisdictions.

6. Undersigned counsel has been in contact with opposing counsel and counsel has consented to the requested Continuance.

WHEREFORE, undersigned counsel hereby requests that the Hearing scheduled for February 20, 2008 be continued and a new Hearing date be scheduled with respect to the above captioned matter.

RESPECTFULLY SUBMITTED,

GOLDBERG, KAMIN & GARVIN

BY: 

JONATHAN M. KAMIN, ESQUIRE
ATTORNEYS FOR APPELLANTS

CERTIFICATE OF SERVICE

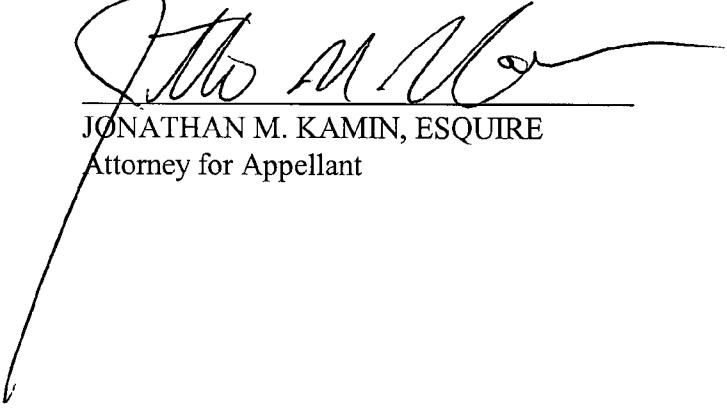
I hereby certify that a true and correct copy of the foregoing Motion for Continuance was served by first class mail, postage prepaid upon the following:

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

Kim Kesner, Esquire
Clearfield County Solicitor
230 East Market Street, Suite 101
Clearfield, PA 16830

Gregory M. Kruk, Esquire
Solicitor, Sandy Township and DuBois Area S.D.
690 Main Street
Brockway, PA 15824

Date: 2-14-08


JONATHAN M. KAMIN, ESQUIRE
Attorney for Appellant

COPY

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

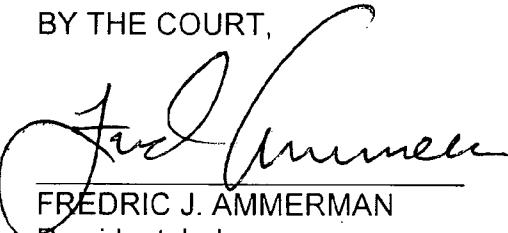
SEARS HOLDINGS MANAGEMENT CORPORATION *
(CLEARFIELD COUNTY INDUSTRIAL DEVELOPMENT *
AUTHORITY), * NO. 06-1841-CD
Appellants, *
vs. * NO. 06-1842-CD
BOARD OF ASSESSMENT APPEALS, SANDY TOWNSHIP, *
DUBOIS AREA SCHOOL DISTRICT and COUNTY OF *
CLEARFIELD *
Appellees *

ORDER

NOW, this 19th day of February, 2008, upon consideration of the Motion for Continuance filed on behalf of the Appellants by Jonathan M. Kamin, Esquire; it is the ORDER of this Court that said Motion is GRANTED and the hearing scheduled for February 20, 2008 be and is hereby continued to the **23rd day of April, 2008 at 9:00 a.m. in Courtroom No. 2 of the Clearfield County Courthouse, Clearfield, Pennsylvania.**

This being the second continuance in this matter, all parties are advised that the Court will not consider any further continuances and that the appraisal must be completed and reviewed prior to the hearing date and all parties are to be prepared to proceed with the hearing as scheduled.

BY THE COURT,


FREDRIC J. AMMERMAN
President Judge

FILED *5cc*
02-24-08 Atty Kamin
FEB 20 2008

William A. Shaw
Prothonotary/Clerk of Courts
Orig. to 06-1841-CD

62

FILED

FEB 20 2008

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 2/20/08

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

SEARS HOLDING MANAGEMENT
CORPORATION (CLEARFIELD COUNTY
INDUSTRIAL DEVELOPMENT AUTHORITY,
Appellants

No. 06-1842-CD

vs.
BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA SCHOOL
DISTRICT and COUNTY OF CLEARFIELD,
Appellees

MOTION FOR STATUS
CONFERENCE

Filed on behalf of:
Clearfield County
Assessment Office &
Clearfield County

Counsel of Record for this Party:

Kim C. Kesner, Esquire
Supreme Court No. 28307

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

Other Counsel of Record:

Jonathan M. Kamin, Esquire
1806 Frick Building
437 Grant Street
Pittsburgh, PA 15219-6101
412-281-1119
Attorney for Appellants

Gregory M. Kruk, Esquire
690 Main Street
Brockway, PA 15824
814-268-2202
Attorney for Sandy Township &
DuBois Area School District

FILED
11/08/2008
MAR 18 2008
Atty Kesner

6P

William A. Shaw
Prothonotary/Clerk of Courts

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

SEARS HOLDING MANAGEMENT :
CORPORATION (CLEARFIELD COUNTY :
INDUSTRIAL DEVELOPMENT AUTHORITY, :
Appellants :
No. 06-1842-CD

vs. :
BOARD OF ASSESSMENT APPEALS, :
SANDY TOWNSHIP, DUBOIS AREA SCHOOL :
DISTRICT and COUNTY OF CLEARFIELD, :
Appellees :
MOTION FOR STATUS
CONFERENCE

MOTION FOR STATUS CONFERENCE

AND NOW COMES, Appellees Board of Assessment Appeals (of Clearfield County) and County of Clearfield, by Kim C. Kesner, Esquire, Solicitor of Clearfield County and in support of this Motion avers as follows:

1. Movants are Board of Assessment Appeals (of Clearfield County) and County of Clearfield (jointly referred to hereinafter as "County") parties Appellee in this Assessment Appeal.
2. Respondent/Appellant is Sears Holdings Management Corporation ("Sears Holding") which filed this Assessment Appeal on November 7, 2006.
3. Respondents/Appellees are Sandy Township and DuBois Area School District, two of the three taxing districts interested in this Appeal.
4. After filing its appeal, Sears Holding secured a Rule Returnable from this Court dated November 17, 2006, returnable by written response only on or before December 8, 2006.

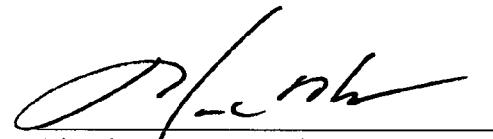
5. The County, Sandy Township and DuBois Area School District filed Written Responses on December 7, 2006.
6. At or around this time, Counsel for Sears Holding indicated that it had no appraisal supporting its Appeal but had retained an appraiser to perform one.
7. On August 1, 2007, Sears Holding filed a Petition to Schedule Hearing and received an Order of Court dated August 7, 2007, scheduling a hearing for September 20, 2007.
8. Prior to the scheduled hearing date, Counsel for Sears Holdings contacted Counsel for the County indicating that its appraisal was not completed.
9. Counsel for the County and Sears Holdings agreed to a continuance which was granted by this Court. The hearing was rescheduled for November 19, 2007.
10. Prior to this scheduled hearing date, Counsel for Sears Holdings again indicated that its appraisal was not completed and the November 19, 2007, hearing was rescheduled for February 20, 2008.
11. Prior to this scheduled hearing date, Counsel for Sears Holdings again indicated that its appraisal was not completed and the February 20, 2008, hearing was rescheduled for April 23, 2008.
12. As of the date of the filing of this Motion, County has not received a report of any appraisal from Sears Holding or indication as to when one might be received.
13. The agreement between Counsel to the County and Counsel for Sears Holdings from prior to the first scheduled hearing was that the County would receive and have a reasonable opportunity to review Sears Holdings appraisal report and then have reasonable time prior to any hearing to perform an appraisal if desired.

This Court in granting the latest continuance advised Counsel that no further continuances would be granted.

14. However, even if an appraisal report was provided to the County concurrent with the filing of this Motion, the remaining time prior to the scheduled hearing date would be insufficient to do a competent appraisal.

15. The County respectfully requests this Court to conduct a status conference to ascertain the status of this matter and to enter a Case Management Order fair to all parties.

WHEREFORE, the County respectfully requests this Honorable Court to schedule a status conference before it.

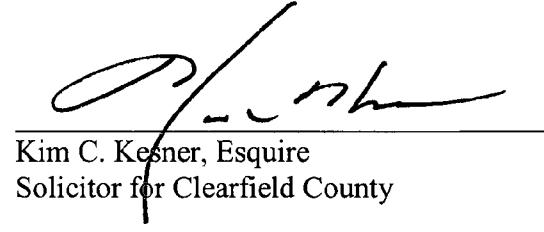


Kim C. Kesner, Esquire
Attorney for Board of Assessment Appeals
And Clearfield County

VERIFICATION

I, Kim C. Kesner, Esquire, verify that I am the Solicitor of Clearfield County, and as such am authorized and empowered to make this Verification, and that the statements made in this Motion for Status Conference are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 , relating to unsworn falsification to authorities.

Date: 3/17/2008



Kim C. Kesner, Esquire
Solicitor for Clearfield County

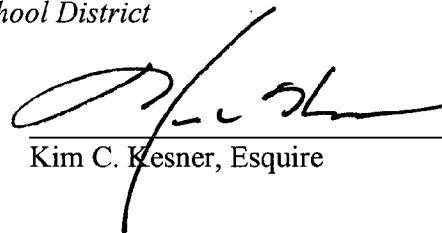
CERTIFICATE OF SERVICE

I, Kim C. Kesner, Esquire do hereby certify that on the 17th day of March, 2008, a true and correct copy of Board of Assessment Appeals and Clearfield County's Motion for Status Conference in the above captioned matter were served by U.S. First Class Mail, Postage Prepaid on the following:

Jonathan M. Kamin, Esquire
Goldberg, Kamin & Garvin
1806 Frick Building
437 Grant Street
Pittsburgh, PA 15219-6101
Attorney for Appellant

Gregory M. Kruk, Esquire
FERRARO, KRUK & FERRARO
690 Main Street
Brockway, PA 15824
*Attorney for Sandy Township &
DuBois Area School District*

Date: 3/17/2008



Kim C. Kesner, Esquire

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

SEARS HOLDING MANAGEMENT
CORPORATION (CLEARFIELD COUNTY
INDUSTRIAL DEVELOPMENT AUTHORITY,
Appellants

vs. No. 06-1841-CD

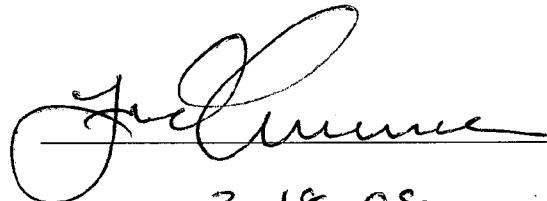
BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA SCHOOL
DISTRICT and COUNTY OF CLEARFIELD,
Appellees

MOTION FOR STATUS
CONFERENCE

ORDER

Upon consideration of the foregoing Motion for Status Conference filed by the Board of Assessment Appeals (of Clearfield County) and the County of Clearfield, it is hereby ordered and decreed that a status conference of Counsel shall be held on the 28th day of March, 2008, at 11:30 o'clock A.M. in Courtroom No. 1. Service of this Scheduling Order shall be made by fax and regular mail by Counsel for the County upon Mr. Kamin and Mr. Kruk.

BY THE COURT:



3-18-08

FILED 4cc
03/18/2008 Atty Kesner
MAR 18 2008

William A. Shaw
Prothonotary/Clerk of Courts

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

SEARS HOLDING MANAGEMENT
CORPORATION (CLEARFIELD COUNTY
INDUSTRIAL DEVELOPMENT AUTHORITY,
Appellants

No. 06-1841-CD

vs.
BOARD OF ASSESSMENT APPEALS,
SANDY TOWNSHIP, DUBOIS AREA SCHOOL
DISTRICT and COUNTY OF CLEARFIELD,
Appellees

CERTIFICATE OF SERVICE

Filed on behalf of:
Clearfield County
Assessment Office &
Clearfield County

Counsel of Record for this Party:

Kim C. Kesner, Esquire
Supreme Court No. 28307

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

Other Counsel of Record:

Jonathan M. Kamin, Esquire
1806 Frick Building
437 Grant Street
Pittsburgh, PA 15219-6101
412-281-1119
Attorney for Appellants

Gregory M. Kruk, Esquire
690 Main Street
Brockway, PA 15824
814-268-2202
Attorney for Sandy Township &
DuBois Area School District

FILED 100
01/10/4564 MAR 2 2004 Atty Kesner
William A. Shaw
Prothonotary/Clerk of Courts

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

SEARS HOLDING MANAGEMENT :
CORPORATION (CLEARFIELD COUNTY : No. 06-1841-CD
INDUSTRIAL DEVELOPMENT AUTHORITY, :
Appellants :
vs. :
BOARD OF ASSESSMENT APPEALS, :
SANDY TOWNSHIP, DUBOIS AREA SCHOOL :
DISTRICT and COUNTY OF CLEARFIELD, :
Appellees :
:

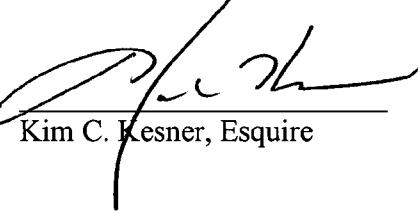
CERTIFICATE OF SERVICE

I, Kim C. Kesner, Esquire, do hereby certify that on the 19th day of March, 2008, a certified copy of Order dated March 18,2008, scheduling a Status Conference in the above captioned matter was served by Facsimile and U.S. First Class Mail, Postage Prepaid on the following:

Jonathan M. Kamin, Esquire
Goldberg, Kamin & Garvin
1806 Frick Building
437 Grant Street
Pittsburgh, PA 15219-6101
(412) 281-1121 – facsimile
Attorney for Appellant

Gregory M. Kruk, Esquire
FERRARO, KRUK & FERRARO
690 Main Street
Brockway, PA 15824
(814) 265-8740
*Attorney for Sandy Township &
DuBois Area School District*

Date: 3/19/08


Kim C. Kesner, Esquire

CA

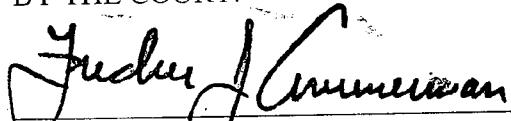
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY,
PENNSYLVANIA
CIVIL DIVISION

SEARS HOLDINGS MANAGEMENT :
CORPORATION (CLEARFIELD :
COUNTY INDUSTRIAL :
DEVELOPMENT AUTHORITY) :
vs. : No. 2006-1841-CD
: :
BOARD OF ASSESSMENT APPEALS : No. 2006-1842-CD
SANDY TOWNSHIP, DUBOIS AREA :
SCHOOL DISTRICT and COUNTY OF:
CLEARFIELD :
:

ORDER

AND NOW, this 1st day of April, 2008, it is the ORDER of the Court
following Status Conference and agreement by all parties that Hearing on Petition for
Appeal shall be and is hereby scheduled for **Friday, June 27, 2008 at 9:00 A.M.** in
Courtroom No. 1, Clearfield County Courthouse, Clearfield, PA. One (1) day has
been allotted for this matter.

BY THE COURT:



FREDRIC J. AMMERMAN
President Judge

FILED ^{1CC}
04/24/08 Atty's: Kamin
PR 02/2008 Kreser
Kreik

William A. Shaw
Prothonotary/Clerk of Courts

(GP)

FILED

APR 02 2008

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 4/2/08

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 Other
 Special Instructions:

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
60 Soldiers Square
Wayne, PA. 19087
610-240-0345971-0199

Attorney for Appellant

SEARS HOLDINGS MANAGEMENT
COMPANY,
APPELLANT

v.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
APPELLEE

: IN THE COURT OF COMMON PLEAS
: CLEARFIELD COUNTY, PENNSYLVANIA
:
:
:
:
: CIVIL ACTION - LAW
:
: NO. 06-1841 CD
:
: NO. 06-1842 CD

FILED

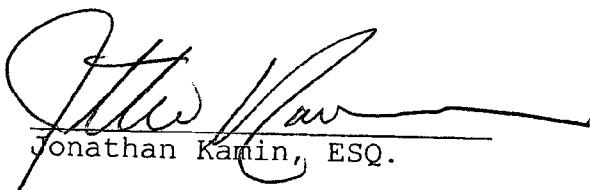
JUN 16 2008

W^m 11/2105/08
William A. Shaw
Prothonotary/Clerk of Courts
1 CENR to ATTY
Goodman

WITHDRAW OF APPEARANCE

TO THE PROTHONOTARY OF CLEARFIELD:

Please withdraw the appearance of Jonathan Kamin, Esquire for
the Appellant in the above captioned cases.

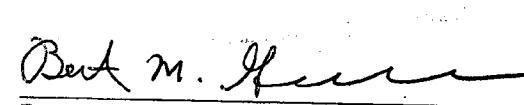

Jonathan Kamin, ESQ.

ORIGINATOR TO
OG-1841-C
GR

ENTRY OF APPEARANCE

TO THE PROTHONOTARY OF CLEARFIELD:

Please enter the appearance of Bert M. Goodman, Esquire for
the Appellant in the above captioned cases.


Bert M. Goodman, ESQ.

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

SEARS HOLDING MANAGEMENT :
CORPORATION (CLEARFIELD COUNTY :
INDUSTRIAL DEVELOPMENT AUTHORITY, :
Appellants :
:

vs. :
:

BOARD OF ASSESSMENT APPEALS, :
SANDY TOWNSHIP, DUBOIS AREA SCHOOL :
DISTRICT and COUNTY OF CLEARFIELD, :
Appellees :
:

No. 06-1842-CD

FILED
6/3/08
JUN 25 2008
68

William A. Shaw
Prothonotary/Clerk of Courts
STIPULATION & CONSENT
ORDER
icc Atty Kesner

Filed on behalf of:
Clearfield County
Assessment Office &
Clearfield County

Counsel of Record for this Party:

Kim C. Kesner, Esquire
Supreme Court No. 28307

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

Other Counsel of Record:

Bert M. Goodman, Esquire
60 Soldiers Square
Chesterbrook, PA 19087-5829
Attorney for Appellants

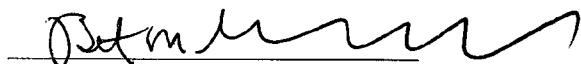
Gregory M. Kruk, Esquire
690 Main Street
Brockway, PA 15824
814-268-2202
Attorney for Sandy Township &
DuBois Area School District

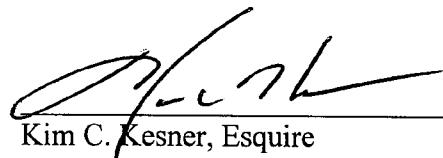
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
CIVIL DIVISION

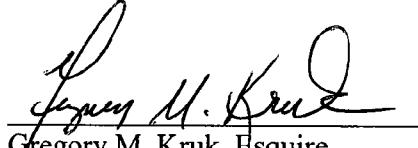
SEARS HOLDING MANAGEMENT :
CORPORATION (CLEARFIELD COUNTY : No. 06-1842-CD
INDUSTRIAL DEVELOPMENT AUTHORITY, :
Appellants :
vs. :
BOARD OF ASSESSMENT APPEALS, :
SANDY TOWNSHIP, DUBOIS AREA SCHOOL :
DISTRICT and COUNTY OF CLEARFIELD, :
Appellees :
:

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.


Bert M. Goodman, Esquire
Attorney for Appellants


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


Gregory M. Kruk, Esquire
Attorney for DuBois Area School District
and Solicitor for Sandy Township

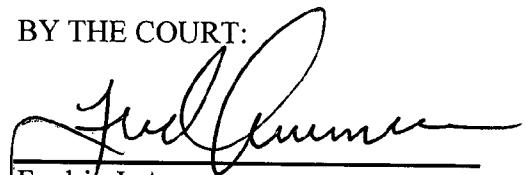
ORDER

AND NOW, this 25th day of June, 2008, this matter having been previously scheduled by this Court for hearing de novo on June 27, 2008, 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 Assessment Appeals applicable to tax year 2007 identified by Clearfield County Assessment Map Number 128.0-C03-000-00058 is Two Million Two Hundred One Thousand (\$2,201,000.00) Dollars.
2. The common level ration which was applicable in the original appeal to the Board was 18.28%.
3. The established predetermined ratio applicable to the appeal was twenty-five (25%) percent. Thus, the Court shall apply said common ratio because the common level ratio does vary by more than fifteen (15%) percent from the established predetermined ratio.
4. The assessed value as of the date such appeal was filed before the Board and applicable to tax year 2007 identified by Clearfield County Assessment Map Numbers 128.0-C03-000-00058 produced by this Court's determination of the market value and the common level ratio is Four Hundred Two Thousand Three Hundred Seventy-Seven (\$402,377.00) Dollars.
5. The market value for the subsequent year of the appeal applicable to tax year 2008 identified by Clearfield County Assessment Map Number 128.0-C03-000-00058 is Two Million Fifty-Nine Thousand (\$2,059,000.00) Dollars.
6. The common level ratio which was applicable in the subsequent year of the appeal was 17.39%.
7. The established predetermined ratio applicable to the appeal was twenty-five (25%) percent. Thus, the Court shall apply said common ratio because the common level ratio does vary by more than fifteen (15%) percent from the established predetermined ratio.

8. The assessed value as of the date such appeal was filed before the Board and applicable to tax year 2007 identified by Clearfield County Assessment Map Number 128.0-C03-000-00058 produced by this Court's determination of the market value and the common level ratio is Three Hundred Fifty-Eight Thousand (\$358,087.00) Dollars.
9. 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
Fredric J. Ammerman
President Judge