



WA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION - LAW

Appellant,

NO. 07-2034-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

TAX ASSESSMENT APPEAL

Appellee,

APPEAL FROM DECISION OF BOARD  
OF ASSESSMENT APPEALS

vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP and WEST BRANCH AREA  
SCHOOL DISTRICT,

Filed on behalf of Appellant,  
Crown Communication, Inc.

Interested Parties.

Counsel of Record for this Party:

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

Dated: \_\_\_\_\_, 2007

FILED  
m12/21/07  
DEC 14 2007  
Atty pd. \$5.00

William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,	)	CIVIL DIVISION
	)	
Appellant,	)	NO. _____
	)	
vs.	)	
	)	
CLEARFIELD COUNTY BOARD OF	)	
ASSESSMENT APPEALS,	)	
	)	
Appellee,	)	
	)	
vs.	)	
	)	
CLEARFIELD COUNTY, COOPER	)	
TOWNSHIP and WEST BRANCH AREA	)	
SCHOOL DISTRICT,	)	
	)	
Interested Parties.	)	
	)	

APPEAL FROM DECISION OF BOARD OF ASSESSMENT APPEALS

AND NOW comes Appellant, Crown Communication, Inc. ("Crown"), by and through its attorneys, Pepper Hamilton LLP, Dusty Elias Kirk, Esquire, and Sharon F. DiPaolo, Esquire and hereby files an appeal from the final assessment of the Clearfield County Board of Assessment Appeals, and, in support thereof, states as follows:

1. Alan Larson and Judith Larson, husband and wife, and Roger Larson and Cathy Larson, husband and wife, (the "Larsons") are the owners of property situate in Cooper Township, Clearfield County, Pennsylvania (the "Original Property"). The Original Property is identified as Parcel 110.0-R09-000-00104 in the Clearfield County Assessment records.
2. The Larsons lease land to Crown upon which Crown placed on the Original Property a telecommunication tower and related structures and equipment.

3. As a result of the lease, the Board created a separate parcel for the improvement component of the tower identified as Parcel No. 110-0-R09-000-00104-DW-01 (“Tower Parcel”) in the Clearfield County Assessment records. The assessment for the land component of the tower remains with the assessment for the Original Property.

4. The rights to the leased land and tower are an integrated equitable interest in the real estate which is undivided and the tower is affixed to the land; therefore, the land and the improvements for the tower should not be assessed on separate parcels.

5. By creating a separate parcel for the improvements associated with the tower, there is a duplicate assessment.

6. Crown has an equitable interest in the Tower Parcel pursuant to a lease with the Larsons and has a right to challenge the assessment.

7. The County of Clearfield, Cooper Township and the West Branch Area School District are the taxing bodies interested in the taxable status of the Property.

8. The Board of Assessment Appeals of Clearfield County (the “Board”) was created pursuant to the Act 254 of 1943, P.L. 571, 72 P.S. § 5453.101 *et. seq.*, and is authorized to assess real property in the County of Clearfield for the purpose of taxation and to hear appeals from said assessments by aggrieved parties.

9. As of August 1, 2007, the Property was described for the 2008 tax year on the official records of Clearfield County as follows:

<u>Description</u>	<u>Assessment</u>
Land	\$0
Building	\$57,125
Total	\$57,125

10. On August 31, 2007, Crown duly appealed the 2008 assessment to the Board for regress and reduction of said assessment. A copy of said Declaration of Intention to Appeal is attached hereto as Exhibit "A."

11. A hearing was held October 10, 2007, before the Board concerning the appeal of the Tower Parcel. Following the hearing, the Board sustained the assessment on the Tower Parcel for the year 2008 by issuing a Decision Letter (the "Decision"), dated November 14, 2007. A copy of the Decision is attached hereto as Exhibit "B."

12. This Petition for Appeal is herewith presented within thirty (30) days from the mailing date of the Board's Decision.

13. Crown is aggrieved by the Board's adjudication. Specifically, Crown avers, on information and belief, that the assessment remains unfair, unreasonable, and excessive. Crown further avers as follows:

a. The assessment is not equal or uniform with other properties similarly located in Clearfield County.

b. There is a complete lack of uniformity in the assessment of real estate within Clearfield County which makes the assessment unjust, unreasonable, and discriminatory.

c. The fair market value upon which the assessment is based is in excess of the actual fair market value of the Tower Parcel.

d. The ratio of assessed value to market value is in excess of the ratio commonly prevailing in Clearfield County.

e. The Board's method of valuation applied to the assessments of cellular communications towers is improper and not in accordance with Pennsylvania Law.

f. There is duplicate assessment as a result of the creation of a separate parcel for the improvements associated with the tower.

g. Other such reasons as will be developed at the time of hearing.

WHEREFORE, Crown being aggrieved by the assessment of the Board, files this Appeal and requests that this Honorable Court allow its appeal and decrease the assessment to such amount as may be right and proper.

Respectfully submitted,

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

Dated: December 13, 2007

*Attorneys for Appellant,*  
Crown Communication, Inc.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

) CIVIL DIVISION

) Appellant,

) NO. 07-2034-CD

) vs

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

) Appellee,

) vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP and WEST BRANCH AREA  
SCHOOL DISTRICT,

) Interested Parties.

ORDER

AND NOW, this 19 day of Dec, 2007, a hearing for  
the above-captioned real estate tax assessment appeal is scheduled for February 7,  
2008. @ 1:30 p.m. in Courtroom #1.

BY THE COURT:



11:43 AM 10/14/07 ICC  
DEC 19 2007 Amty  
GK

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 2/19/07

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

Plaintiff/Clerk of Court  Defendant(s)

Special Instructions:

William A. Shaw

All Questions Must  
Be Answered To  
Qualify For Hearing

## DECLARATION OF INTENTION TO APPEAL

ASSESSMENT APPEAL

Clearfield County Board of Assessment Appeals

FOR 20 08

230 E Market St Suite 117 Clearfield PA 16830

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

(\* ) Includes taxing districts

Phone (814) 765-2641 Ext 5997

RECORD OWNER(S) NAME: Crown Communication Inc

MAILING ADDRESS: c/o Dusty Elias Kirk, Esquire, Pepper Hamilton LLP, 500 Grant Street, 50th Floor, Pittsburgh, PA 15219

EMAIL ADDRESS: \_\_\_\_\_

PROPERTY SUBJECT OF APPEAL: \_\_\_\_\_

Cooper Township

Street

Borough/Township

ASSESSOR'S TAX MAP IDENTIFICATION	DISTRICT	MAP	SUB-MAP	PARCEL	SUB PCL I	SUB PCL II	CONTROL NUMBER
110.0	R 09	000	00104	DW	01	1100-49752	

ASSESSMENT APPEALED \$57,125 OPINION OF VALUE OF THIS PROPERTY To be determined

DATE PURCHASED N/A PURCHASE PRICE N/A AMOUNT OF FIRE INSURANCE Not reflective of market value

STATE REASONS FOR FILING THIS APPEAL: The fair market value upon which the assessment is based is in excess of the property's value. The assessment is not uniform with the assessments of other property in the county. The ratio of assessed value to market value is in excess of the ratio commonly prevailing in Clearfield County.

CURRENT USE OF PROPERTY: telecommunications tower

TOTAL ACREAGE: N/A TOTAL ACRES OF TILLABLE LAND: N/A

TOTAL ACRES OF WOODLAND: N/A TOTAL ACRES OF WASTELAND: N/A

#1 RESIDENCE: Number of Stories \_\_\_\_\_ Total Rooms \_\_\_\_\_ Bedrooms \_\_\_\_\_ Family Room \_\_\_\_\_ Full Baths \_\_\_\_\_  
Half Baths \_\_\_\_\_ Basement \_\_\_\_\_ Garage(Cars) \_\_\_\_\_ Carport \_\_\_\_\_ Fireplace \_\_\_\_\_ Central Air \_\_\_\_\_

#2 RESIDENCE: Number of Stories \_\_\_\_\_ Total Rooms \_\_\_\_\_ Bedrooms \_\_\_\_\_ Family Room \_\_\_\_\_ Full Baths \_\_\_\_\_  
Half Baths \_\_\_\_\_ Basement \_\_\_\_\_ Garage(Cars) \_\_\_\_\_ Carport \_\_\_\_\_ Fireplace \_\_\_\_\_ Central Air \_\_\_\_\_

OUT BUILDINGS: DESCRIPTION/USE SIZE

#1 \_\_\_\_\_

#2 \_\_\_\_\_

#3 \_\_\_\_\_

#4 \_\_\_\_\_

#5 \_\_\_\_\_

#6 \_\_\_\_\_

#7 \_\_\_\_\_

OTHER: \_\_\_\_\_

RECEIVED

AUG 31 2007

Mark

## CERTIFICATE OF APPEAL

I, we hereby declare my/our intention to appeal from the assessed valuation of the property described above and do hereby verify that the statements made in this appeal are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. CS Section 4904, relating to unsworn falsification to authorities.

SIGNED: Thomas D. Bone V.P. DATE: 8-30-07

PHONE No.: (Home) N/A

(Day/Office) 412.454.5000

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

NAME: Dusty Elias Kirk, Esquire

ADDRESS: Pepper Hamilton LLP

500 Grant Street, 50th Floor, Pittsburgh, PA 15219

EXHIBIT

"A"

Clearfield County Assessment Office  
BOARD OF ASSESSMENT APPEALS



230 EAST MARKET STREET  
SUITE 117  
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641  
FAX (814) 765-2640  
Email- [cctax@clearfieldco.org](mailto:cctax@clearfieldco.org)

RECEIVED

DEC 07 2007

PTS-HOUSTON

CROWN COMMUNICATION INC

PMB 353

MCMURRAY PA 15317

800198

NOTICE OF BOARD ACTION ON APPEALS  
FROM 2008 REAL ESTATE ASSESSMENT

Appellant Name	:	Crown Communication Inc
Person Appearing	:	Jennifer Shugars
Location	:	Cooper Township
Map #	:	R09-000-00104-DW01
Property Identification	:	Bldg & Tower
Original 2008	market valuation	\$228,500
Original 2008	assessed valuation	\$ 57,125
Date of appeal hearing	:	OCTOBER 10, 2007

Dear Property Owner:

The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2008 real estate assessment as follows:

Original 2008 Market value affirmed, without change.  
Original 2008 Assessed value affirmed, without change.

Dated: November 14, 2007

Sincerely,

Clearfield County Board of  
Assessment Appeals

Rita D. Bass  
Rita D. Bass

J. Carl Ogden  
J. Carl Ogden

Jack Green  
Jack Green

**EXHIBIT**

"B"

VERIFICATION

I, Thomas D. Bone, Vice President of Corporate Tax of Crown Castle USA, Inc., declare under penalty of perjury that I am a representative of the record owner of the property on appeal; that I am authorized to make this verification of the foregoing Appeal from Decision of Board of Assessment Appeals; that I know the contents thereof as to all matters of fact therein stated and the same are true; and as to all matters therein stated on information and belief, I believe them to be true.

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

Executed on this 12<sup>th</sup> day of December, 2007.

Thomas D. Bone  
Vice President

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the within Appeal from Decision of Board of Assessment Appeals has been served upon the following parties by first class mail, postage prepaid on this 13<sup>th</sup> day of December, 2007.

Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of  
Property Assessments  
15 North Front Street  
P.O. Box 1  
Clearfield, PA 16830

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

David S. Ammerman, Esquire  
Solicitor, Cooper Township  
Ammerman Law Office  
310 East Cheery Street  
Clearfield, PA 16830

Scott C. Etter, Esquire  
Solicitor, West Branch Area School District  
Miller, Kistler, Campbell, Miller, Williams &  
Benson  
720 S. Atherton Street  
State College, PA 16801



DEC 14 2007

William A. Shaw  
Prothonotary/Clerk of Courts

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

CROWN COMMUNICATION, INC., \*  
Appellant  
vs.  
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS, \*  
Appellee  
vs.  
CLEARFIELD COUNTY, COOPER TOWNSHIP and WEST \*  
BRANCH AREA SCHOOL DISTRICT, \*  
Interested Parties \*

\*  
\*  
\*NO. 07-2034-CD  
\*  
\*  
\*  
\*  
\*  
\*  
\*

ORDER

NOW, this 6<sup>th</sup> day of February, 2008, upon consideration of the foregoing Motion for Continuance, it is hereby ORDERED, ADJUDGED and DECREED that Appellant's Motion is GRANTED and that:

1. The hearing currently scheduled for February 7, 2008 at 1:30 p.m. is canceled; and
2. A status conference is scheduled for the 28<sup>th</sup> day of March, 2008 at 10:00 a.m. in Hearing Room No. 3 of the Clearfield County Courthouse, Clearfield, Pennsylvania.

BY THE COURT,

  
FREDRIC J. AMMERMAN

President Judge

RECD 1/21/2008 ALL AMM  
D. Paolo  
01/21/08 FEB 06 2008 JCC to Judge  
FEB 06 2008 Ammerman's  
Office to Fax  
William A. Shaw Prothonotary/Clerk of Courts  
to AMM  
D. Paolo  
(6)

100-100

FEB 06 2008

William A. Shaw  
Prothonotary/Clerk of Courts

13-001  
William A. New  
Prothonotary/Clerk of Courts  
6/10  
1 Ctr to App

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION - LAW

Appellant,

NO. 07-2034-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

TAX ASSESSMENT APPEAL

Appellee,

MOTION FOR CONTINUANCE

vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP and WEST BRANCH AREA  
SCHOOL DISTRICT,

Filed on behalf of Appellant,  
Crown Communication, Inc.

Interested Parties.

Counsel of Record for this Party:

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

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,	)	CIVIL DIVISION
	)	
Appellant,	)	NO. 07-2034-CD
	)	
vs.	)	
	)	
CLEARFIELD COUNTY BOARD OF	)	
ASSESSMENT APPEALS,	)	
	)	
Appellee,	)	
	)	
vs.	)	
	)	
CLEARFIELD COUNTY, COOPER	)	
TOWNSHIP and WEST BRANCH AREA	)	
SCHOOL DISTRICT,	)	
	)	
Interested Parties.	)	

MOTION FOR CONTINUANCE

AND NOW comes Appellant, Crown Communication, Inc. ("Appellant"), by and through its attorneys, Pepper Hamilton LLP, Dusty Elias Kirk, Esquire, and Sharon F. DiPaolo, Esquire, and hereby files a Motion for Continuance and, in support thereof, avers as follows:

1. The above-referenced appeal concerns the real estate tax assessment of a cellular communications tower.

2. Pursuant to the Order of Court dated December 19, 2007, a hearing is scheduled on the above-referenced appeal on February 7, 2008, at 1:30 p.m.

3. Appellant requests a continuance of the February 7, 2008 hearing date to provide time for the parties to explore an amicable resolution of the above-referenced appeal, as well as to set a pre-trial and trial schedule.

4. Appellant contacted counsel for all of the taxing districts in connection with the above-referenced appeal and no one objected to the request for continuance.

WHEREFORE, Appellant Crown Communication, Inc. requests this Honorable Court to continue the hearing currently scheduled for February 7, 2008, and to enter a scheduling order in the form attached hereto.

Respectfully submitted,

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

Dated: February 5, 2008

*Attorneys for Appellant,*  
Crown Communication, Inc.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,	) CIVIL DIVISION
	)
	) NO. 07-2034-CD
Appellant,	)
	)
vs.	)
	)
CLEARFIELD COUNTY BOARD OF	)
ASSESSMENT APPEALS,	)
	)
Appellee,	)
	)
vs.	)
	)
CLEARFIELD COUNTY, COOPER	)
TOWNSHIP and WEST BRANCH AREA	)
SCHOOL DISTRICT,	)
	)
Interested Parties.	)

ORDER OF COURT

AND NOW, this \_\_\_\_\_ day of February, 2008, upon consideration of the foregoing Motion for Continuance, it is hereby ORDERED, ADJUDGED, and DECREED that Appellant's Motion is GRANTED and that:

1. the hearing currently scheduled for February 7, 2008 at 1:30 p.m. is continued;
2. a status conference is scheduled for \_\_\_\_\_, 2008;
3. Pre-Trial Statements are due on \_\_\_\_\_, 2008;
4. a pre-trial conference is scheduled for \_\_\_\_\_, 2008;

and

5. the hearing originally scheduled for February 7, 2008 is scheduled for \_\_\_\_\_, 2008.

Counsel for Appellant shall serve a copy of this Order on all parties.

BY THE COURT:

\_\_\_\_\_, J.

**CERTIFICATE OF SERVICE**

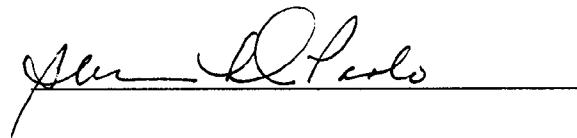
I hereby certify that a true and correct copy of the within Motion for Continuance has been served upon the following parties via facsimile and U.S. mail, postage prepaid on this 5<sup>th</sup> day of February, 2008:

Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of  
Property Assessments  
15 North Front Street  
P.O. Box 1  
Clearfield, PA 16830

David S. Ammerman, Esquire  
Solicitor, Cooper Township  
Ammerman Law Office  
310 East Cheery Street  
Clearfield, PA 16830

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

Scott C. Etter, Esquire  
Solicitor, West Branch Area School District  
Miller, Kistler, Campbell, Miller, Williams &  
Benson  
720 S. Atherton Street  
State College, PA 16801



11:55 AM '08  
FEB 01 2008

William A. Shaw  
Prothonotary/Clerk of Courts  
NO CC

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP and WEST BRANCH AREA  
SCHOOL DISTRICT,

Interested Parties.

CIVIL ACTION - LAW

No. 07-2034-CD

AFFIDAVIT OF SERVICE OF ORDER  
DATED FEBRUARY 6, 2008

Filed on Behalf of Appellant,  
Crown Communication, Inc.

Counsel of Record for This Party:

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

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION - LAW

Appellant,

No. 07-2034-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP and WEST BRANCH AREA  
SCHOOL DISTRICT,

Interested Parties.

AFFIDAVIT OF SERVICE

I, Sharon F. DiPaolo, being duly sworn according to law, hereby depose and say:

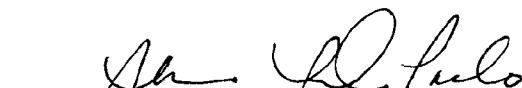
1. I am over eighteen years of age.
2. On the 6th day of February, 2008, I served the following parties with a

copy of the Order dated February 6, 2008 granting the Motion for Continuance filed in the  
above-captioned appeal via regular mail at their respective addresses:

- a. Clearfield County Board of Assessment Appeals  
230 East Market Street  
Suite 117  
Clearfield, PA 16830
- b. Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of Property Assessments  
15 North Front Street  
P.O. Box 1  
Clearfield, PA 16830

- c. David S. Ammerman, Esquire  
Solicitor, Cooper Township  
Ammerman Law Office  
310 East Cheery Street  
Clearfield, PA 16830
  
- d. Scott C. Etter, Esquire  
Solicitor, West Branch Area School District  
Miller, Kistler, Campbell, Miller, Williams & Benson  
720 S. Atherton Street  
State College, PA 16801

Respectfully submitted,

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

Dated: February 7, 2008

Attorneys for Appellant,  
Crown Communication, Inc.

CERTIFICATE OF SERVICE

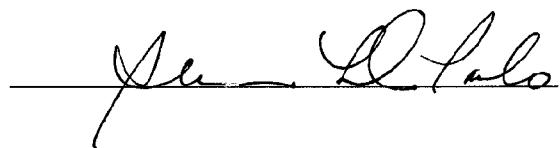
I hereby certify that a true and correct copy of the within Affidavit of Service of Order dated February 6, 2008 was served upon the following parties by regular mail, on this  
7<sup>th</sup> day of February, 2008:

Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of  
Property Assessments  
15 North Front Street  
P.O. Box 1  
Clearfield, PA 16830

David S. Ammerman, Esquire  
Solicitor, Cooper Township  
Ammerman Law Office  
310 East Cheery Street  
Clearfield, PA 16830

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

Scott C. Etter, Esquire  
Solicitor, West Branch Area School District  
Miller, Kistler, Campbell, Miller, Williams &  
Benson  
720 S. Atherton Street  
State College, PA 16801

  
Debra L. Lalo

*in 12:31 p.m. 6/6  
FEB 01 2000*

William A. Shaw  
Prothonotary/Clerk of Courts

*no cc*

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION - LAW

Appellant,

No. 07-2034-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

AFFIDAVIT OF SERVICE OF MOTION  
FOR CONTINUANCE

Appellee,

Filed on Behalf of Appellant,  
Crown Communication, Inc.

vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP and WEST BRANCH AREA  
SCHOOL DISTRICT,

Counsel of Record for This Party:

Interested Parties.

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

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

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Appellant,

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vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP and WEST BRANCH AREA  
SCHOOL DISTRICT,

Interested Parties.

AFFIDAVIT OF SERVICE

I, Sharon F. DiPaolo, being duly sworn according to law, hereby depose and say:

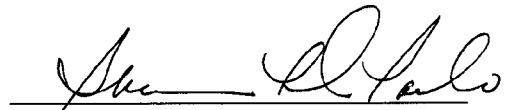
1. I am over eighteen years of age.
2. On the 5th day of February, 2008, I served the following parties with a

copy of the Motion for Continuance filed in the above-captioned appeal via regular mail at their  
respective addresses:

- a. Clearfield County Board of Assessment Appeals  
230 East Market Street  
Suite 117  
Clearfield, PA 16830
- b. Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of Property Assessments  
15 North Front Street  
P.O. Box 1  
Clearfield, PA 16830

- c. David S. Ammerman, Esquire  
Solicitor, Cooper Township  
Ammerman Law Office  
310 East Cheery Street  
Clearfield, PA 16830
  
- d. Scott C. Etter, Esquire  
Solicitor, West Branch Area School District  
Miller, Kistler, Campbell, Miller, Williams & Benson  
720 S. Atherton Street  
State College, PA 16801

Respectfully submitted,



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

Dated: February 7, 2008

Attorneys for Appellant,  
Crown Communication, Inc.

CERTIFICATE OF SERVICE

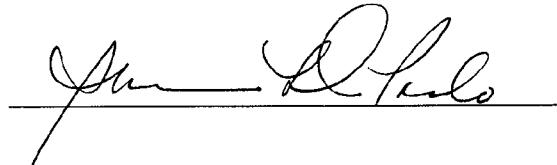
I hereby certify that a true and correct copy of the within Affidavit of Service of Motion for Continuance was served upon the following parties by regular mail, on this 7<sup>th</sup> day of February, 2008:

Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of  
Property Assessments  
15 North Front Street  
P.O. Box 1  
Clearfield, PA 16830

David S. Ammerman, Esquire  
Solicitor, Cooper Township  
Ammerman Law Office  
310 East Cheery Street  
Clearfield, PA 16830

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

Scott C. Etter, Esquire  
Solicitor, West Branch Area School District  
Miller, Kistler, Campbell, Miller, Williams &  
Benson  
720 S. Atherton Street  
State College, PA 16801



TO: Sharon F. DiPaolo, Esq.

FROM: William A. Shaw, Prothonotary

RE: Crown Communication, Inc.  
07-2032-CD, 07-2033-CD, 07-2034-CD, 07-2035-CD, 07-2036-CD,  
07-2037-CD, 07-2038-CD, 07-2039-CD

DATE: April 3, 2008

Enclosed, please find scheduling orders on the Crown Communication, Inc. cases currently scheduled for hearings before the Honorable President Judge Fredric J. Ammerman. It is my understanding that there are several attorneys who are interested parties as solicitors for various townships and school boards. Most of them have not entered their appearances on the record. As you seem to have a clear understanding of the interested parties, I would ask that you serve all parties who need notice of the enclosed orders and future orders. If you have any questions, please contact me at the Prothonotary's Office at (814) 765-2641, ext. 1330. Thank you.

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

CROWN COMMUNICATION, INC.,

vs.

\*

\*NO. 07-2034-CD

\*

CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,

vs.

\*

CLEARFIELD COUNTY, COOPER TOWNSHIP and  
WEST BRANCH AREA SCHOOL DISTRICT,

\*

\*

\*

\*

O R D E R

NOW, this 2<sup>nd</sup> day of April, 2008, it is the ORDER of this Court following Status Conference and agreement by all parties that Hearing on Petition for Appeal shall be and is hereby scheduled for Monday, June 16, 2008 at 9:00 a.m. in Courtroom No. 1, Clearfield County Courthouse, Clearfield, Pennsylvania. One-half day has been allotted for this matter.

BY THE COURT,

  
FREDRIC J. AMMERMAN  
President Judge

019:58 AM 4/16/08  
Atty DiPietro  
GK  
Autosignature of Clerk of Court

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, COOPER  
TOWNSHIP and WEST BRANCH AREA  
SCHOOL DISTRICT,

Interested Parties.

CIVIL ACTION - LAW

NO. 07-2034-CD

TAX ASSESSMENT APPEAL

JOINT MOTION FOR CONTINUANCE

Filed on behalf of Appellant, Crown  
Communication, Inc., and Appellee,  
Clearfield County

Counsel of Record for Crown  
Communication, Inc.:  
Dusty Elias Kirk, Esquire  
PA I.D. No. 30702  
Sharon F. DiPaolo, Esquire  
PA I.D. No. 74520  
Sean P. Delaney, Esquire  
PA I.D. No. 85996  
PEPPER HAMILTON LLP  
Firm No. 143  
One Mellon Center  
500 Grant Street, 50<sup>th</sup> Floor  
Pittsburgh, PA 15219-2502  
(412) 454-5000

Counsel of Record for Clearfield County:  
Kim C. Kesner

PA I.D. No. 28307  
Solicitor, Clearfield County and Board of  
Property Assessments  
15 North Front Street  
P.O. Box 1  
Clearfield, PA 16830  
(814)765-1706

*FILED  
07/3/2008 10C  
JUN 12 2008 Atty Kesner*

William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,	)	CIVIL DIVISION
	)	
Appellant,	)	NO. 07-2034-CD
	)	
vs.	)	
	)	
CLEARFIELD COUNTY BOARD OF	)	
ASSESSMENT APPEALS,	)	
	)	
Appellee,	)	
	)	
vs.	)	
	)	
CLEARFIELD COUNTY, COOPER	)	
TOWNSHIP and WEST BRANCH AREA	)	
SCHOOL DISTRICT,	)	
	)	
Interested Parties.	)	

MOTION FOR CONTINUANCE

AND NOW comes Appellant, Crown Communication, Inc. ("Appellant"), by and through its attorneys, Pepper Hamilton LLP, Dusty Elias Kirk, Esquire, Sharon F. DiPaolo, Esquire and Sean P. Delaney, Esquire, and Appellee, Clearfield County, by and through its attorney Kim C. Kesner, Esquire, (collectively "Movants"), and hereby file a Joint Motion for Continuance and, in support thereof, aver as follows:

1. The above-referenced appeal concerns the real estate tax assessment of a cellular communications tower.

2. Pursuant to the Order of Court dated April 2, 2008, a hearing is scheduled on the above-referenced appeal on June 16, 2008, at 9:00 a.m.

3. All parties have been actively working to attempt to resolve this appeal amicably.

4. Movants believe it would be beneficial to allow the parties additional time to explore settlement.

5. Movants request a continuance of the June 16, 2008 hearing date to provide time for the parties to continue settlement negotiations and, if necessary, to prepare for trial.

6. Therefore, Movants request that the Court issue an Order:

a. cancelling the hearing scheduled for June 16, 2008; and

b. scheduling a Status Conference to be held approximately 60 days from the issuance of such Order, or at the Court's earliest convenience thereafter, with the purpose of such Status Conference to be to (i) update the Court as to the status of settlement negotiations, and (ii) in the event that settlement appears unlikely, to discuss with the Court case management issues, including the scheduling of discovery, if required, delivery of expert reports, pre-trial practice, and a timeline for ultimate disposition of the matter.

WHEREFORE, Movants request this Honorable Court to cancel the hearing, currently scheduled for June 16, 2008, to allow the parties additional time to explore settlement and prepare for trial, and schedule a Status Conference.

Respectfully submitted,



Dusty Elias Kirk  
PA I.D. No. 30702  
Sharon F. DiPaolo  
PA I.D. No. 74520  
Sean P. Delaney  
PA I.D. No. 85996  
PEPPER HAMILTON LLP  
Firm No. 143  
One Mellon Center  
500 Grant Street, 50<sup>th</sup> Floor  
Pittsburgh, PA 15219-2502  
(412) 454-5000

Dated: June 11, 2008

*Attorneys for Appellant, Crown  
Communication, Inc.*



Kim C. Kesner  
PA I.D. No. 28307  
Solicitor, Clearfield County and Board of  
Property Assessments  
15 North Front Street  
P.O. Box 1  
Clearfield, PA 16830  
(814)765-1706  
*Attorneys for Appellee, Clearfield County*

Dated: June 12, 2008

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC., ) CIVIL DIVISION  
 )  
 ) NO. 07-2034-CD  
Appellant, )  
 )  
vs. )  
 )  
CLEARFIELD COUNTY BOARD OF )  
ASSESSMENT APPEALS, )  
 )  
Appellee, )  
 )  
vs. )  
 )  
CLEARFIELD COUNTY, COOPER )  
TOWNSHIP and WEST BRANCH AREA )  
SCHOOL DISTRICT, )  
 )  
Interested Parties. )

ORDER OF COURT

AND NOW, this 12<sup>th</sup> day of June, 2008, upon consideration of the foregoing Joint Motion for Continuance, it is hereby ORDERED, ADJUDGED, and DECREED that Movants' Motion is ~~GRANTED~~ and that: denied. FJA

1. the hearing currently scheduled for June 16, 2008 at 9:00 a.m. is hereby cancelled; and
2. a status conference on this matter is hereby scheduled for \_\_\_\_\_  
2008.

Counsel for Appellant shall serve a copy of this Order on all parties.

BY THE COURT:



117-110-100 ICC  
010-010 Atty Kesler  
JUN 13 2008  
60  
William A. Shaw  
Prothonotary/Clerk of Courts

2007-2008

JUN 13 2008

William A. Shaw  
Prothonotary/Clerk of Courts

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the within Joint Motion for Continuance has been served upon the following parties via facsimile and U.S. mail, postage prepaid on this 11<sup>th</sup> day of June, 2008:

Clearfield County Board of Assessment Appeals 230 East Market Street Suite 117 Clearfield, PA 16830	David S. Ammerman, Esquire Solicitor, Cooper Township Ammerman Law Office 310 East Cheery Street Clearfield, PA 16830
--	---

Scott C. Etter, Esquire  
Solicitor, West Branch Area School District  
Miller, Kistler, Campbell, Miller, Williams &  
Benson  
720 S. Atherton Street  
State College, PA 16801



PROTHONOTARY  
CLERK OF COURTS

JUN 12 2008

William A. Shaw  
Prothonotary/Clerk of Courts

FILED

JUN 17 2008

072-0012

William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL DIVISION

10 CERT. TO

ATTY DiPippo.

orig. to

07-2032-CD

JK

CROWN COMMUNICATIONS, INC.

:

VS.

: NO. 07-2032-CD

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS

: NO. 07-2033-CD

VS.

: NO. 07-2034-CD

CLEARFIELD COUNTY,  
LAWRENCE TOWNSHIP, and  
CLEARFIELD AREA SCHOOL DISTRICT

: NO. 07-2035-CD

: NO. 07-2036-CD

: NO. 07-2037-CD

: NO. 07-2038-CD

O R D E R

AND NOW, this 16th day of June, 2008, following the conclusion of the taking of testimony, it is the ORDER of this Court that counsel for the County and the Petitioner have no more than fifteen (15) days from this date in which to submit appropriate letter brief.

Solicitors for any of the townships involved may, if they wish to do so, also submit a letter brief to the Court, but are not required to do so.

BY THE COURT,

  
President Judge

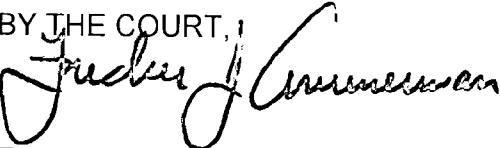
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IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

CROWN COMMUNICATIONS, INC., \* No. 2007-2034 -CD  
vs. \*  
CLEARFIELD COUNTY BOARD OF ASSESSMENT \*  
APPEALS, \*  
vs. \*  
CLEARFIELD COUNTY, COOPER TOWNSHIP \*  
and WEST BRANCH AREA SCHOOL DISTRICT \*

ORDER

NOW, this 11th day of August, 2008, following evidentiary hearing, it is the  
ORDER of this Court that the Assessment Appeal filed on behalf of the Appellant be  
and is hereby DENIED.

BY THE COURT,  


FREDRIC J. AMMERMAN  
President Judge

4CC  
01/31/2008 Atty D. Pauls  
WE 2008  
GK  
William A. Shaw  
Prothonotary/Clerk of Courts

Attn: [REDACTED]

William A. Shaw  
Prothonotary/Clerk of Court

DATE: 8/13/08

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: