

08-2169-CD

Coalport Senoir Housing vs Tax Claim

COALPORT SENIOR HOUSING, INC.,

Petitioner

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Respondent

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

CIVIL ACTION - ASSESSMENT APPEAL

NO. 2008 - 2169-CD

TAX APPEAL

PETITION FOR APPEAL FROM REAL  
ESTATE ASSESSMENT

Filed on behalf of Petitioner

Counsel of record for this party:

John W. Heslop, Jr., Esquire  
Attorney I.D. #32299

GOLDSTEIN, HESLOP, STEELE,  
CLAPPER & OSWALT  
414 N. Logan Boulevard  
Altoona, PA 16602  
(814) 946-4391

Dated: Nov. 10, 2008

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FILED 100  
01/10:48 AM  
NOV 12 2008  
William A. Shaw  
Prothonotary/Clerk of Courts  
Any Heslop  
Any pd.  
95.00

COALPORT SENIOR HOUSING, INC.,

Petitioner

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Respondent

: IN THE COURT OF COMMON PLEAS OF  
: CLEARFIELD COUNTY, PENNSYLVANIA

: CIVIL ACTION – ASSESSMENT APPEAL

: NO. 2008-2169-CD

**ORDER**

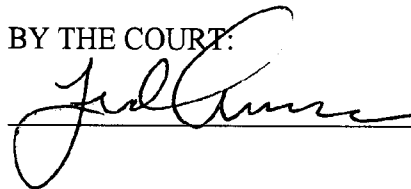
AND NOW, this 13<sup>th</sup> day of November, 2008, upon consideration of the foregoing tax appeal, it is hereby ordered that:

(1) An evidentiary hearing on this tax appeal shall be held on December in  
Courtroom 1 of the Clearfield County Courthouse;

16, 2008  
@ 11:00 AM

(2) Notice of the entry of this Order shall be provided to Respondent by the Petitioner pursuant to Pennsylvania assessment appeal law. Respondent shall be served by certified mail, return receipt requested. Coalport Borough and Glendale Area School District shall be served by regular mail.

BY THE COURT:



J.

FILED

NOV 14 2008

William A. Shaw  
Prothonotary/Clerk of Courts

COALPORT SENIOR HOUSING, INC.,	:	IN THE COURT OF COMMON PLEAS OF
	:	CLEARFIELD COUNTY, PENNSYLVANIA
Petitioner	:	
	:	CIVIL ACTION – ASSESSMENT APPEAL
vs.	:	
	:	NO. 2008 GN
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
	:	
Respondent	:	

**PETITION FOR APPEAL FROM REAL ESTATE ASSESSMENT**

**AND NOW**, comes Petitioner, **COALPORT SENIOR HOUSING, INC.**, a Pennsylvania non-profit corporation, by and through its attorneys, Goldstein, Heslop, Steele, Clapper & Oswalt, and files this Tax Assessment Appeal against the Clearfield County Board of Assessment Appeals for the reasons which follow:

1. Petitioner, **COALPORT SENIOR HOUSING, INC.**, is a Pennsylvania non-profit corporation with an address of 1600 Eighth Avenue, P.O. Box 592, Altoona, Blair County, Pennsylvania 16603.
2. Respondent, **CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS**, (the "Board") is a Board created under the Act of May 21, 1943, 72 P.S. 5453.101, et seq., and is authorized to assess and value real property and improvements for the purposes of taxation in Clearfield County and to hear appeals from said assessments by aggrieved parties.
3. Petitioner is the owner of real estate located at 1070 Main Street in the Borough of Coalport, Clearfield County, Pennsylvania. The property of Petitioner is identified as Tax Parcel No. H17-346-00022 consisting of a building on .399 acres.
4. In regard to the 2009 tax year, the Board has assessed the property as having a fair market value of \$446,400.00 and an assessed value of \$111,600.00.
5. On October 14, 2008, the Board of Assessment appeals issued a decision sustaining the market value at \$446,400.00 and the assessed value at \$111,600.00. A true and correct copy

of this Decision and Notice is attached hereto, incorporated herein by reference as if fully set forth at length and marked as Exhibit "A".

6. Petitioner believes that the subject property assessment is over assessed and prays this Honorable Court to reduce both the fair market value and the assessment of the property in question to such an amount as is fair and reasonable.

7. Petitioner avers that the fair market value of the property is \$300,000.00.

8. Petitioner has filed this appeal within 30 days from the Notice of the Board's Decision, said appeal being authorized by 42 Pa. C.S.A. §5571.

9. The fair market value and the assessment given to the subject property by the Board is contrary to law in that:

(a) The fair market value upon which the assessment is based is far in excess of the actual fair market value of the premises which Petitioner contends is \$300,000.00;

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

(c) The ratio between the market value and the assessment value of the property of the Petitioner is substantially higher than other similarly situated property in the county;

(d) Petitioner is entitled to the benefits of the common level ratio and therefore its assessment should be appropriately reduced;

(e) The 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;

(f) The assessment is arbitrary, capricious, improper, inequitable, unjust and unfair; and

(g) Petitioner reserves the right to present any other reasons that may develop prior to the time of hearing.

WHEREFORE, Petitioner files this Tax Assessment Appeal and Requests that your Honorable Court conduct a hearing on these matters and decrease the assessment of the subject property to such amounts as may be fair, just and equitable.

GOLDSTEIN, HESLOP, STEELE,  
CLAPPER & OSWALT

By 

John W. Heslop, Jr., Esquire  
Attorney for Petitioner  
Attorney I.D. #32299

414 N. Logan Boulevard  
Altoona, PA 16602  
(814) 946-4391

Date: Nov. 10, 2008

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

COALPORT SENIOR HOUSING, INC

1600 EIGHTH AVE PO BOX 592

ALTOONA PA 16603

NOTICE OF BOARD ACTION ON APPEALS  
FROM 2009 REAL ESTATE ASSESSMENT

Appellant Name	:COALPORT SENIOR HOUSING, INC.
Person Appearing	:ROGER BUNNELL
Location	:COALPORT
Map #	:H17-346-00022
Property Identification	:BLDG & 0.399 A
Original 2009 market valuation	:\$446,400
Original 2009 assessed valuation	:\$111,600
Date of appeal hearing	:OCTOBER 13, 2008

Dear Property Owner:

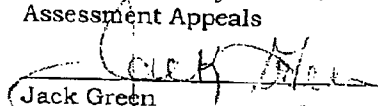
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2009 real estate assessment as follows:


Original 2009	Market value affirmed, without change.
Original 2009	Assessed value affirmed, without change.

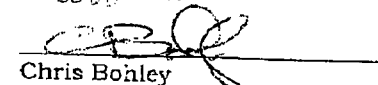
Dated: October 14, 2009

Sincerely,

Clearfield County Board of  
Assessment Appeals

  
Jack Green

  
Maggie Billote

  
Chris Bonley

EXHIBIT

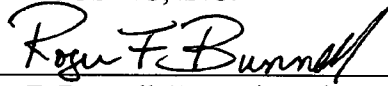
A

VERIFICATION OF CORPORATE PARTY

I, ROGER F. BUNNELL, Executive Director of Improved Dwellings for Altoona, Inc., Management Agent for Coalport Senior Housing, Inc., hereby certify that I have read the foregoing Petition for Appeal from Real Estate Assessment. The averments of fact made therein are true and correct to the best of my knowledge, information and belief. I am authorized to sign this verification on behalf of Coalport Senior Housing, Inc. because of my position as Executive Director of Improved Dwellings for Altoona, Inc., Management Agent for Coalport Senior Housing, Inc..

I understand that false statements herein are made subject to penalty of 18 Pa. C.S.A. §4904 relating to unsworn falsification to authorities.

IMPROVED DWELLINGS FOR ALTOONA, INC.,  
MANAGEMENT AGENT FOR COALPORT  
SENIOR HOUSING, INC.

By   
Roger F. Bunnell, Executive Director

Dated: 11/7/2008



COALPORT SENIOR HOUSING, INC.,

Petitioner

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Respondent

: IN THE COURT OF COMMON PLEAS OF  
: CLEARFIELD COUNTY, PENNSYLVANIA

:  
: CIVIL ACTION – ASSESSMENT APPEAL

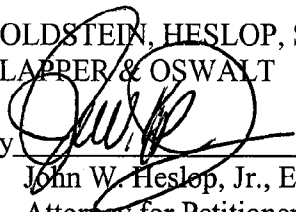
:  
: NO. 2008 GN

**CERTIFICATE OF SERVICE**

AND NOW, this 10<sup>th</sup> day of November, 2008, I hereby certify that a true and correct copy of the Petition in the above-captioned matter was sent by certified mail, return receipt requested, to the Respondent, the Clearfield County Board of Assessment Appeals, 230 E. Market Street, Suite 117, Clearfield, Pennsylvania 16830. I further certify that a true and correct copy of the Petition was mailed by first class mail, postage prepaid, to Kim C. Kesner, Esquire, Solicitor for the Respondent, at his address of 23 N. 2<sup>nd</sup> Street, Clearfield, Pennsylvania 16830. Copies by first class mail, postage prepaid, have also been sent to Coalport Borough and Glendale School District.

GOLDSTEIN, HESLOP, STEELE,  
CLAPPER & OSWALT

By

  
John W. Heslop, Jr., Esquire  
Attorney for Petitioner  
Attorney I.D. #32299

414 N. Logan Boulevard  
Altoona, PA 16602  
(814) 946-4391

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

COALPORT SENIOR HOUSING, INC., : No. 2008 ~~CN~~ - 2169- CD  
Petitioner :  
Vs. : Type of Pleading:  
: **MOTION FOR CONTINUANCE**  
CLEARFIELD COUNTY BOARD OF :  
ASSESSMENT APPEALS, : Filed on Behalf of:  
Respondent : **RESPONDENT**  
: Counsel of Record for This Party:  
: Kim C. Kesner, Esquire  
: Supreme Court No. 28307  
: 212 South Second Street  
: Clearfield, PA 16830  
: (814) 765-1706  
: Other Counsel of Record:  
: John W. Heslop, Jr., Esquire  
: 414 N. Logan Boulevard  
: Altoona, PA 16602  
: (814) 946-4391

9 **FILED** acc Atty  
0/12:05 um Kesner  
DEC 11 2008  
William A. Shaw  
Prothonotary/Clerk of Courts

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

COALPORT SENIOR HOUSING, INC., :  
Petitioner :

No. 2008 GN - 2169-CD

Vs. :

CLEARFIELD COUNTY BOARD OF :  
ASSESSMENT APPEALS, :  
Respondent :

**FILED**

**DEC 12 2008**

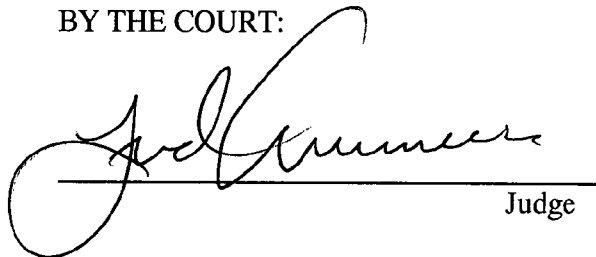
William A. Shaw  
Prothonotary/Clerk of Courts

**ORDER**

AND NOW, this 11 day of December, 2008, in consideration  
of Respondent's Motion for Continuance,

It is hereby ORDERED and DECREED that the Evidentiary Hearing scheduled  
for December 16, 2008, be rescheduled for the 25<sup>th</sup> day of February,  
2009, at 9:00 o'clock A.M. in Courtroom No. 1 of the Clearfield County  
Courthouse, Clearfield, Pennsylvania.

BY THE COURT:

  
Judge

**FILED**

**DEC 12 2008**

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 12-12-08

K 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 ACTION – LAW

COALPORT SENIOR HOUSING, INC.,	:	No. 2008 GN
Petitioner	:	
	:	
Vs.	:	
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Respondent	:	

**MOTION FOR CONTINUANCE**

To the Honorable Fredric J. Ammerman, President Judge:

AND NOW, comes the Clearfield County Board of Assessment Appeals ("County"), by Kim C. Kesner, Esquire, Clearfield County Solicitor, who files this Motion for Continuance of the Evidentiary Hearing scheduled for December 16, 2008, and in support hereof avers:

1. This hearing de novo was filed on November 10, 2008.
2. Appellant was advised by the Clearfield County Prothonotary that this Court's Local Rules required that a scheduling order accompany the Petition for Appeal or the appeal could not be accepted.
3. This Court has never adopted any local rules governing statutory appeals generally or assessment appeals specifically.
4. Because of the Prothonotary's position, the Appellant submitted a scheduling order with its Petition for Appeal from Real Estate Assessment, this Court executed the submitted order on November 13, 2008, scheduling this matter for Evidentiary Hearing on December 16.

5. The County cannot be reasonably prepared for an Evidentiary Hearing in this matter by that date for the following reasons:

a. The County has a new Chief Assessor who began her duties on October 1, who was not Chief Assessor during proceedings before the Board of Assessment Appeals, and is not familiar with the issues involved in this appeal.

b. This is a commercial appeal supported by an appraisal performed for Appellant dated August 29, 2007, and the County may wish to engage an appraiser to perform a competing appraisal.

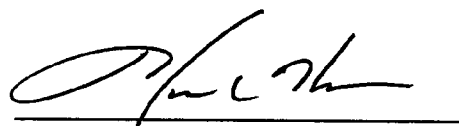
c. The County cannot reasonably select an independent appraiser, engage the appraiser, and complete an appraisal prior to December 16, 2008.

d. In addition, the County wishes to confer with the other affected taxing districts on this appeal.

e. Appellant consents to the granting of a continuance as confirmed by the executed Joinder of Counsel annexed hereto.

WHEREFORE, the Clearfield County Board of Assessment Appeals respectfully requests this Honorable Court to grant it a continuance of the Evidentiary Hearing scheduled on December 16, 2008, for a period not less than sixty (60) days. In the alternative, it is requested that the Court utilize the scheduled proceeding on December 16 as a Status Conference for discussion of case management.

Respectfully submitted,

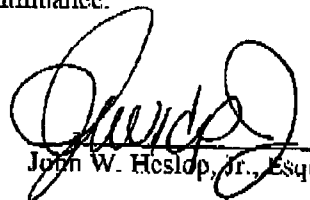


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Kim C. Kesner, Esquire  
Solicitor for Clearfield County

**JOINDER**

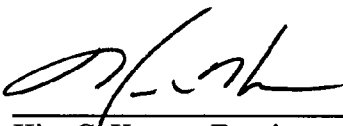
I, John W. Heslop, Jr., Esquire, attorney to Appellant, with authority from Appellant to do so, consent to the granting of County's Motion for Continuance.

  
John W. Heslop, Jr., Esquire

**VERIFICATION**

I, Kim C. Kesner, Esquire, hereby verify that the matters contained herein constitute conclusions of law, facts of record and matters exclusively within the knowledge of counsel and are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are subject to the penalties of 18 Pa. C.S. 4904, relating to unsworn falsification to authorities.

Dated: \_\_\_\_\_

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



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

**FILED**

FEB 13 2009

0/10-36/05  
William A. Shaw

Prothonotary/Clerk of Courts

COALPORT SENIOR HOUSING, INC., :

Petitioner :

Vs. :

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS, :

Respondent :

No. 2008-2169-CD

Type of Pleading:

**MOTION FOR CONTINUANCE**

Filed on Behalf of:

**RESPONDENT**

Counsel of Record for This Party:

Kim C. Kesner, Esquire  
Supreme Court No. 28307  
212 South Second Street  
Clearfield, PA 16830  
(814) 765-1706

Other Counsel of Record:

John W. Heslop, Jr., Esquire  
414 N. Logan Boulevard  
Altoona, PA 16602  
(814) 946-4391

3 cert to  
ATTN  
(610)

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

COALPORT SENIOR HOUSING, INC.,	:	No. 2008-2169-CD
Petitioner	:	
	:	
Vs.	:	
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Respondent	:	

**MOTION FOR CONTINUANCE**

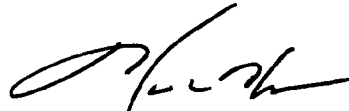
To the Honorable Fredric J. Ammerman, President Judge:

AND NOW, comes the Clearfield County Board of Assessment Appeals (“County”), by Kim C. Kesner, Esquire, Clearfield County Solicitor, who files this Motion for Continuance of the Appeal Hearing scheduled for February 25, 2009, and in support hereof avers:

1. This Appeal was filed on November 10, 2008.
2. This matter was originally scheduled for Hearing on December 16, but continued upon Motion of the Clearfield County Board of Assessment Appeals to February 25, 2009, in order that the County could have reasonable time to engage in an appraiser in this commercial appeal.
3. The County has engaged an appraiser and on February 5, 2009, made an informal request for information needed by the appraiser to complete his appraisal.
4. The County’s appraisal will not be completed by February 25.
5. Appellant consents to the granting of a continuance as confirmed by the executed Joinder of Counsel annexed hereto.

WHEREFORE, the Clearfield County Board of Assessment Appeals respectfully requests this Honorable Court to grant it a continuance of the Appral Hearing scheduled on February 25, 2008, for a period of than sixty (60) days. In the alternative, it is requested that the Court utilize the scheduled proceeding on February 25 as a Status Conference for discussion of case management.

Respectfully submitted,

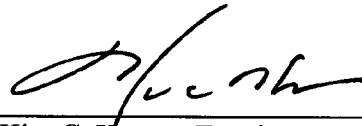
A handwritten signature in black ink, appearing to read 'Kim C. Kesner', is written over a horizontal line.

Kim C. Kesner, Esquire  
Solicitor for Clearfield County

**VERIFICATION**

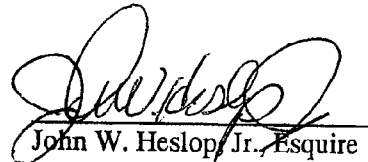
I, Kim C. Kesner, Esquire, hereby verify that the matters contained herein constitute conclusions of law, facts of record and matters exclusively within the knowledge of counsel and are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are subject to the penalties of 18 Pa. C.S. 4904, relating to unsworn falsification to authorities.

Dated: 2/9/09

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

**JOINDER**

I, John W. Heslop, Jr., Esquire, attorney to Appellant, with authority from Appellant to do so, consent to the granting of County's Motion for Continuance.

  
John W. Heslop, Jr., Esquire

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

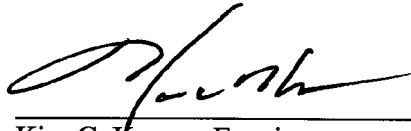
COALPORT SENIOR HOUSING, INC.,	:	No. 2008 GN
Petitioner	:	
	:	
Vs.	:	
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Respondent	:	

**CERTIFICATE OF SERVICE**

I do hereby certify that on the 10<sup>th</sup> day of February, 2009, I served a true and correct copy of the within Motion for Continuance by first class mail, postage prepaid, on the following:

John W. Heslop, Jr., Esquire  
414 N. Logan Boulevard  
Altoona, PA 16602

2-10-09  
Date

  
Kim C. Kesner, Esquire

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

COALPORT SENIOR HOUSING, INC.,  
Petitioner

No. 2008-<sup>2169-CD</sup>  
GN

Vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Respondent

**ORDER**

AND NOW, this 13<sup>th</sup> day of February, 2009, in consideration  
of Respondent's Motion for Continuance,

It is hereby ORDERED and DECREED that the Appeal Hearing scheduled for  
February 25, 2009, be continued and rescheduled by the Court Administrator on a date  
after April 25, 2009.

BY THE COURT:



Judge

FILED<sup>300</sup>  
014:00301  
FEB 17 2009

William A. Shaw  
Prothonotary/Clerk of Courts

FILED

FEB 17 2009

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 2/17/09

X You are responsible for serving all appropriate parties.

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

     Plaintiff(s)      Plaintiff(s) Attorney      Other

     Defendant(s)      Defendant(s) Attorney

     Special Instructions:



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

COALPORT SENIOR HOUSING, INC.,  
Petitioner

No. 2008 <sup>2169-CD</sup> GN

Vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

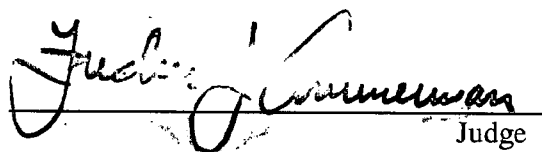
Respondent

**ORDER**

AND NOW, this 13<sup>th</sup> day of February, 2009, in consideration  
of Respondent's Motion for Continuance,

It is hereby ORDERED and DECREED that the Appeal Hearing scheduled for  
February 25, 2009, be rescheduled for the 7<sup>th</sup> day of May, 2009, at  
2:30 o'clock P.M. in Courtroom No. 1 of the Clearfield County Courthouse,  
Clearfield, Pennsylvania.

BY THE COURT:

  
Judge

**FILED** 300  
014:00301 Amy Kesner  
FEB 17 2009 (610)  
William A. Shaw  
Prothonotary/Clerk of Courts

FILED

FEB 17 2009

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 2/17/09

☒ 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:

JA

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

COALPORT SENIOR HOUSING, INC.,	:	No. 2008-2169-CD
Petitioner	:	
	:	Type of Pleading:
Vs.	:	
	:	<b>MOTION FOR CONTINUANCE</b>
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	Filed on Behalf of:
Respondent	:	<b>RESPONDENT</b>
	:	
	:	Counsel of Record for This Party:
	:	
	:	Kim C. Kesner, Esquire
	:	Supreme Court No. 28307
	:	212 South Second Street
	:	Clearfield, PA 16830
	:	(814) 765-1706
	:	
	:	Other Counsel of Record:
	:	
	:	John W. Heslop, Jr., Esquire
	:	414 N. Logan Boulevard
	:	Altoona, PA 16602
	:	(814) 946-4391

**FILED** 3cc  
APR 17 2009  
William A. Shaw  
Prothonotary/Clerk of Courts (62)

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

COALPORT SENIOR HOUSING, INC.,	:	No. 2008-2169-CD
Petitioner	:	
	:	
Vs.	:	
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Respondent	:	

**MOTION FOR CONTINUANCE**

To the Honorable Fredric J. Ammerman, President Judge:

AND NOW, comes the Clearfield County Board of Assessment Appeals (“County”), by Kim C. Kesner, Esquire, Clearfield County Solicitor, who files this Motion for Continuance of the Appeal Hearing scheduled for May 7, 2009, and in support hereof avers:

1. This Appeal was filed on November 10, 2008, and is scheduled for Hearing on May 7, 2009.

2. Appellant’s appeal is based on an appraisal by Richard J. Johnston dated August 29, 2008, which has been provided to Appellee.

3. This matter was previously continued from February 25, 2009, upon motion of the County in order that the County could have reasonable time to engage an appraiser in this commercial appeal.

4. In Appellee’s Motion for Continuance which was granted, the County averred that it had engaged an appraiser and had made an informal request for information needed by the appraiser to complete his appraisal.

5. Appellant voluntarily provided the information requested on March 10, 2009.

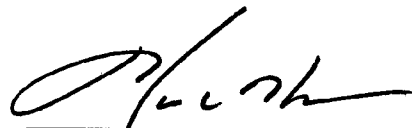
6. However, the County has decided not to engage the previous appraiser to perform an appraisal, but instead has very recently engaged another appraiser, T. J. Burleigh, for this purpose.

7. Mr. Burleigh has advised the County that he cannot complete an appraisal by the May 7 Hearing date. Even if Mr. Burleigh was able to complete an appraisal by the May 7 Hearing date, it would not give Appellant a fair opportunity to review the appraisal.

8. Appellee notified Appellant Counsel of the County's intent to request a continuance of the May 7 Hearing date and Appellant consents to the request.

WHEREFORE, the Clearfield County Board of Assessment Appeals respectfully requests this Honorable Court to grant it a continuance of the Appeal Hearing scheduled on May 7, 2009, for a period of not less than thirty (30) days. In the alternative, it is requested that the Court utilize the scheduled proceeding on May 7 as a Status Conference for discussion of case management.

Respectfully submitted,


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

Kim C. Kesner, Esquire  
Solicitor for Clearfield County

**VERIFICATION**

I, Kim C. Kesner, Esquire, hereby verify that the matters contained herein constitute conclusions of law, facts of record and matters exclusively within the knowledge of counsel and are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are subject to the penalties of 18 Pa. C.S. 4904, relating to unsworn falsification to authorities.

Dated: 4-17-09

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

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

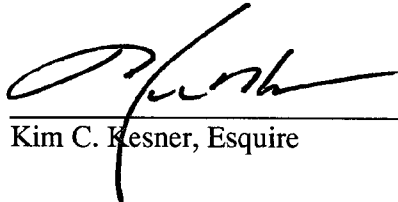
COALPORT SENIOR HOUSING, INC.,	:	No. 2008 GN
Petitioner	:	
	:	
Vs.	:	
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Respondent	:	

**CERTIFICATE OF SERVICE**

I do hereby certify that on the 17 day of April, 2009, I served a true and correct copy of the within Motion for Continuance by first class mail, postage prepaid, on the following:

John W. Heslop, Jr., Esquire  
414 N. Logan Boulevard  
Altoona, PA 16602

4-17-09  
Date

  
Kim C. Kesner, Esquire

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

COALPORT SENIOR HOUSING, INC.,	:	No. <del>2008-GN</del>
Petitioner	:	2008-2169-CD
	:	
Vs.	:	
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Respondent	:	

**ORDER**

AND NOW, this \_\_\_\_ day of \_\_\_\_\_, 2009, in consideration  
of Respondent's Motion for Continuance,

It is hereby ORDERED and DECREED that the Appeal Hearing scheduled for  
May 7, 2009, be continued and rescheduled by the Court Administrator on a date after  
June 7, 2009. *status conference will be held @ 2:30 p.m. on May 7,  
2009 in Judge's chambers.*

BY THE COURT:

\_\_\_\_\_  
Judge



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

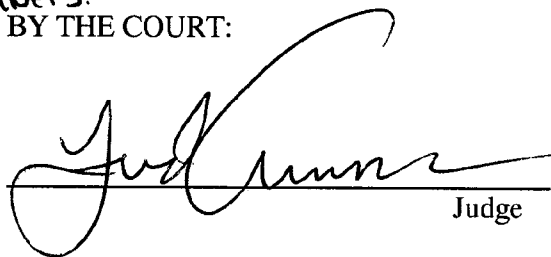
COALPORT SENIOR HOUSING, INC.,	:	No. <del>2008-GN</del>
Petitioner	:	2008-2169-CD
	:	
Vs.	:	
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Respondent	:	

**ORDER**

AND NOW, this 20 day of April, 2009, in consideration  
of Respondent's Motion for Continuance,

It is hereby ORDERED and DECREED that the Appeal Hearing scheduled for  
May 7, 2009, be rescheduled for the 12<sup>th</sup> day of August, 2009, at  
1:30 o'clock P.M. in Courtroom No. 1 of the Clearfield County Courthouse,  
Clearfield, Pennsylvania. Status Conference will be held @ 2:30 p.m. on  
May 7, 2009 in Judge's Chambers.

BY THE COURT:

  
Judge

<sup>5</sup> FILED 3cc  
APR 21 2009  
William A. Shaw  
Prothonotary/Clerk of Courts  
Amy Kesner

FILED

APR 21 2009

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 4/21/09

☒ 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:

113

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

COALPORT SENIOR HOUSING, INC.,  
Petitioner

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Respondent

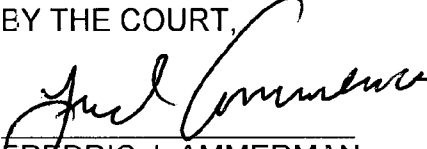
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\*  
\*  
\*  
\*

NO. 08-2169-CD

ORDER

AND NOW, this 7th day of May, 2009, following status conference in the above-captioned matter; it is the ORDER of this Court that Clearfield County provide a copy of the appraisal to the Petitioner by no later than 60 days prior to the Appeal Hearing Scheduled for August 12, 2009 at 1:30 p.m.

BY THE COURT,

  
FREDRIC J. AMMERMAN  
President Judge

FILED  
014-0001  
MAY 11 2009  
William A. Shaw  
Prothonotary/Clerk of Courts  
2cc Atty's:  
Keshner  
Heslop  
Red  
Ply

FILED

MAY 11 2009

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 5/11/09

\_\_\_ You are responsible for serving all appropriate parties.

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

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

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

\_\_\_ Special Instructions:

LA

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

COALPORT SENIOR HOUSING, INC.,  
Appellant

Vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Respondent

No. 2008-2169-CD

Type of Pleading:

**STIPULATION**

Filed on Behalf of:  
**RESPONDENT**

Counsel of Record for Respondents:

Kim C. Kesner, Esquire  
Supreme Court No. 28307  
212 South Second Street  
Clearfield, PA 16830  
(814) 765-1706

Other Counsel of Record:

John W. Heslop, Jr., Esquire  
414 N. Logan Blvd.  
Altoona, PA 16602  
(814) 946-4391

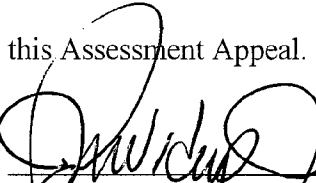
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AUG 11 2009  
William A. Shaw  
Prothonotary/Clerk of Courts  
Kesner  
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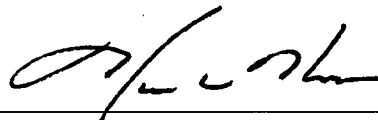
IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

COALPORT SENIOR HOUSING, INC., : No. 2008-2169-CD  
Appellant :  
Vs. :  
CLEARFIELD COUNTY BOARD OF :  
ASSESSMENT APPEALS, :  
Respondent :

**STIPULATION**

AND NOW, this 5 day of August 2009, counsel for the parties, with  
authority to do so, stipulate to the entry of the following consent order in disposition of  
this Assessment Appeal.

  
\_\_\_\_\_  
John W. Heslop, Jr., Esquire  
Attorney for Appellant

  
\_\_\_\_\_  
Kim C. Kesner, Esquire  
Solicitor for Clearfield County  
Attorney for Respondent – Clearfield  
County Board of Assessment Appeals

**FINDINGS AND ORDER**

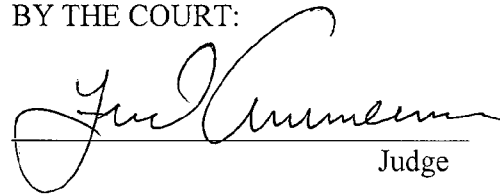
AND NOW, this 11 day of August, 2009, upon consideration and acceptance  
of the foregoing Stipulation, in accordance with 72 P.S. Section 5453.704, the Court  
makes the following determinations:

1. The market value of the assessment being the subject of this appeal identified  
by Clearfield County Tax Assessment Map Number 05-H17-346-00022 as of  
the date this appeal was filed before the Board of Assessment Appeals was

Three Hundred Twenty Five Thousand Two Hundred Forty Eight  
(\$325,248.00) Dollars.

2. The parties agree in accordance with 72 P.S. Section 5453.702(d) that for the purposes of this appeal, the assessed value of the subject property shall be determined using Clearfield County's predetermined ratio of .25%.
3. Therefore, the assessed value of the assessment as of the date this appeal was filed was Eighty One Thousand Three Hundred Twelve (\$81,312.00) Dollars.
4. The Taxing Districts shall credit the resulting reduction for the current year (2009) to the next year's taxes or grant a refund at their election.

BY THE COURT:



Judge

FILED

AUG 11 2009

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 8/11/09

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