

08-2188-CD  
Crown Comm. Vs Clfd County Assess.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,

CIVIL ACTION - LAW

Appellant,

NO. 08-2188-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

TAX ASSESSMENT APPEAL

Appellee,

APPEAL FROM DECISION OF BOARD  
OF ASSESSMENT APPEALS

vs.

CLEARFIELD COUNTY, UNION  
TOWNSHIP and DUBOIS 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: November 12, 2008

#10234547 v1 800436

FILED *ICC Atty*  
*3/12/08 4032V*  
*NOV 13 2008 Atty pd. 05.00*  
*5*  
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, UNION	)	
TOWNSHIP and DUBOIS AREA SCHOOL	)	
DISTRICT,	)	
Interested Parties.	)	

NOTICE

AN APPEAL FROM DECISION OF BOARD OF ASSESSMENT APPEALS, A PETITION HAS BEEN FILED AGAINST YOU IN COURT. IF YOU WISH TO DEFEND AGAINST THE MATTERS SET FORTH IN THE FOLLOWING PETITION YOU MUST ENTER A WRITTEN APPEARANCE PERSONALLY OR BY ATTORNEY AND FILE AN ANSWER IN WRITING WITH THE PROTHONOTARY SETTING FORTH YOUR DEFENSES OR OBJECTIONS TO THE MATTER SET FORTH AGAINST YOU AND SERVE A COPY ON THE ATTORNEY OR PERSON FILING THE PETITION. YOU ARE WARNED THAT IF YOU FAIL TO DO SO THE CASE MAY PROCEED WITHOUT YOU AND AN ORDER MAY BE ENTERED AGAINST YOU BY THE COURT WITHOUT FURTHER NOTICE FOR THE RELIEF REQUESTED BY THE PETITIONER. YOU MAY LOSE RIGHTS IMPORTANT TO YOU.

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER OR CANNOT AFFORD ONE, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT WHERE YOU CAN GET LEGAL HELP.

COURT ADMINISTRATOR  
Clearfield County Courthouse  
Second & Market Streets  
Clearfield, PA 16830  
(814) 765-2641, Ext. 50-51

BY THE COURT:

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

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,	)	CIVIL DIVISION
	)	
	)	NO. _____
Appellant,	)	
	)	
vs.	)	
	)	
CLEARFIELD COUNTY BOARD OF	)	
ASSESSMENT APPEALS,	)	
	)	
	)	
Appellee,	)	
	)	
vs.	)	
	)	
CLEARFIELD COUNTY, UNION	)	
TOWNSHIP and DUBOIS 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. Gerald and Loretta Gilkey are the owners of property situate in Union Township, Clearfield County, Pennsylvania (the "Original Property"). The Original Property is identified as Map Number 129.0-F05-000-00013 in the Clearfield County Assessment records.
2. Gerald and Loretta Gilkey 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 Map Number 129.0-F05-000-00013-DW-01, Control No. 129.0-96458 (“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 Wendell and Anna Snyder and has a right to challenge the assessment.

7. The County of Clearfield, Union Township and the Dubois 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, 2008, the Property was described for the 2009 tax year on the official records of Clearfield County as follows:

<u>Description</u>	<u>Assessment</u>
Land	\$0
Building	\$55,375
Total	\$55,375

10. On August 29, 2008, Crown duly appealed the 2009 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 13, 2008, 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 2009 by issuing a Decision Letter (the "Decision"), dated October 14, 2008. 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.

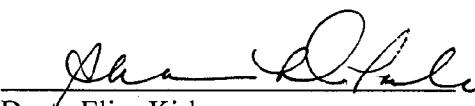
e. The Board's method of valuation applied to the assessments of cellular communications towers is improper and not in accordance with Pennsylvania Law.

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: November 12, 2008

*Attorneys for Appellant, Crown  
Communication Inc.*

Site 800436

All Questions Must  
Be Answered To  
Qualify For Hearing

**DECLARATION OF INTENTION TO APPEAL**

ASSESSMENT APPEAL

Clearfield County Board of Assessment Appeals

230 E Market St Suite 117 Clearfield PA 16830

FOR 20 09

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.

Phone (814) 765-2641 Ext 5997

(\*) includes taxing districts

RECORD OWNER(S) NAME: Crown Communication Inc.

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

EMAIL ADDRESS:

PROPERTY SUBJECT OF APPEAL:

ASSESSOR'S TAX MAP IDENTIFICATION	DISTRICT	MAP	SUB-MAP	PARCEL	SUB-PARCEL	SUB-PARCEL	Union Township	
							BOROUGH/TOWNSHIP	CORRIDOR NUMBER
129-0	105	000	00013	DW	01		1290-96458	

ASSESSMENT APPEALED \$55,375

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

RECEIVED

#2

AUG 29 2009

#3

#4

#5

#6

#7

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

**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 subject to the penalties of 18 Pa. CS Section 1906, relating to witness falsification to authorities.

SIGNED: Thomas A. Yon DATE: 8-24-08

V.P. Tax

CHIEF(S) OF RECORD

PHONE NO. (Home) N/A

412-454-5000

ALL NOTICE OF PROCEEDINGS WILL BE MAILED TO:

NAME: Dusty Blis Kirk, Esquire

ADDRESS: Pepper Hamilton LLP

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

EXHIBIT

A

AND SUCH OTHER AS IDENTIFIED BELOW:

**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- ectax@clearfieldco.org**

Crown Communication, Inc.

4017 Washington Rd

McMurray PA 15317

**NOTICE OF BOARD ACTION ON APPEALS  
FROM 2009 REAL ESTATE ASSESSMENT**

Appellant Name	:	Crown Communication, Inc.
Person Appearing	:	Sean Delaney & Greg Kruk
Location	:	See Attached Sheet
Map #	:	See Attached Sheet
Property Identification	:	See Attached Sheet
Original 2009 market valuation	:	See Attached Sheet
Original 2009 assessed valuation	:	See Attached Sheet
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, 2008

Sincerely,

Clearfield County Board of  
Assessment Appeals

Jack Green

Maggie Gilotte

Chris Bohley

**EXHIBIT**

**B**

## *Clearfield County Assessment Office*



October 14, 2008

RE: Appeal for Crown Communication, Inc.

District: Bell Township

Map #102.0-D12-000-00051-DW-01  
Control #102.0-49532

2009 Market Value \$207,500 affirmed, without change.  
2009 Assessed Value \$51,875 affirmed, without change.

District: Cooper Township

Map #110.0-R09-000-00104-DW-01  
Control #110.0-49732

2009 Market Value \$228,500 affirmed, without change.  
2009 Assessed Value \$57,125 affirmed, without change.

District: Lawrence Township

Map #123.0-J07-000-00049-DW-01  
Control #123.0-96792

2009 Market Value \$187,500 affirmed, without change.  
2009 Assessed Value \$46,900 affirmed, without change.

District: Lawrence Township

Map #123.0-J08-000-00051-DW-01  
Control #123.0-96690

2009 Market Value \$227,300 affirmed, without change.  
2009 Assessed Value \$56,825 affirmed, without change.

District: Penn Township

Map #125.0-O11-000-00015-DW-01  
Control #125.0-85516

2009 Market Value \$294,000 affirmed, without change.  
2009 Assessed Value \$73,500 affirmed, without change.

District: Sandy Township

Map #128.0-D03-000-00001-DW-01  
Control #128.0-97244

2009 Market Value \$230,100 affirmed, without change.  
2009 Assessed Value \$57,525 affirmed, without change.

District: Union Township

Map #129.0-F05-000-00013-DW-01  
Control #129.0-96458

2009 Market Value \$221,500 affirmed, without change.  
2009 Assessed Value \$55,375 affirmed, without change.

District: Woodward Township

Map #130.0-M14-000-00019-DW-01  
Control #130.0-96523

2009 Market Value \$176,900 affirmed, without change.  
2009 Assessed Value \$44,225 affirmed, without change.

VERIFICATION

I, Thomas D. Bone, Vice President of Corporate Tax, 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 11<sup>th</sup> day of November, 2008.

Thomas D. Bone

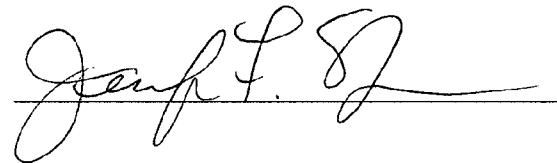
CERTIFICATE OF SERVICE

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 12<sup>th</sup> day of November, 2008.

Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of  
Property Assessments, and  
Solicitor, Union Township  
212 South Second Street  
Clearfield, PA 16830

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

Edward Ferraro, Esquire  
Solicitor, DuBois Area School District  
Ferraro & Young  
690 Main Street  
Brockway, PA 15824



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

CROWN COMMUNICATION INC., ) CIVIL DIVISION  
 )  
 ) NO. 08-2188-CD  
 Appellant, )  
 )  
 vs. )  
 )  
 CLEARFIELD COUNTY BOARD OF )  
 ASSESSMENT APPEALS, )  
 )  
 )  
 Appellee, )  
 )  
 vs. )  
 )  
 CLEARFIELD COUNTY, UNION )  
 TOWNSHIP and DUBOIS AREA SCHOOL )  
 DISTRICT, )  
 )  
 )  
 Interested Parties. )

FILED <sup>1CC Amy</sup>  
01/14/09 NOV 14 2008 Di Paolo

William A. Shaw  
 Prothonotary/Clerk of Courts

ORDER

AND NOW, this 14<sup>th</sup> day of November, 2008, upon  
 consideration of the foregoing petition, it is hereby ordered that:

- (1) a rule is issued upon the respondent to show why the petitioner is not entitled to the relief requested;
- (2) the respondent shall file an answer to the petition within 20 days of service upon the respondent;
- (3) the petition shall be decided under Pa.R.C.P. No. 206.7;
- (4) for record purposes only, a pretrial conference/conciliation on this real estate assessment appeal is scheduled to take place on January 7, 2009, at 2:00 a.m./p.m. at Judges Chambers; and

(5) notice of the entry of this order shall be provided to all parties by the petitioner.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Judge J. Cummings", is written over a horizontal line.

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

CROWN COMMUNICATIONS CORP.  
Appellant

CIVIL ACTION-LAW

vs.

NO. 2008-2188

CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,  
Appellee

Type of Pleading:

vs.

**ENTRY OF APPEARANCE**

CLEARFIELD COUNTY, UNION  
TOWNSHIP and DUBOIS AREA SCHOOL  
DISTRICT,  
Interested Parties

Filed on behalf of:

**DUBOIS AREA SCHOOL DISTRICT**

Counsel of Record for this Party:

**R. EDWARD FERRARO, ESQ.**

Supreme Court No. 05880

**GREGORY M. KRUK, ESQ.**

Supreme Court No. 27048

**FERRARO, KRUK & FERRARO, LLP**

690 Main Street

Brockway, PA 15824

814/268-2202

FILED 2cc  
01318691 Atty Ferraro  
DEC 02 2008  
S William A. Shaw  
Prothonotary/Clerk of Courts  
Copy to CJA  
60

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

CROWN COMMUNICATIONS CORP.,  
Appellant

vs. : No. 2008-2188-CD

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Appellees

vs. :

CLEARFIELD COUNTY, UNION  
TOWNSHIP and DUBOIS AREA SCHOOL  
DISTRICT,  
Interested Parties

**ENTRY OF APPEARANCE**

TO WILLIAM SHAW, PROTHONOTARY:

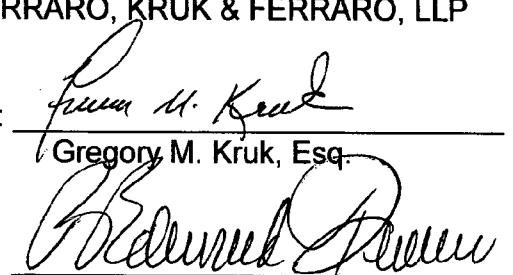
Please enter our appearance as attorneys for the DuBois Area School  
District, Interested Party, in the above-captioned matter.

FERRARO, KRUK & FERRARO, LLP

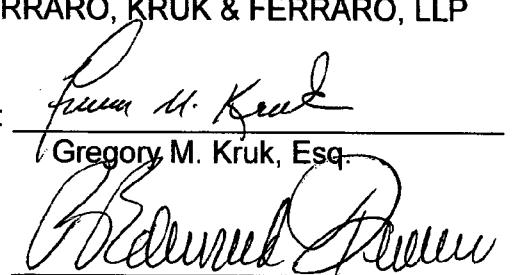
Date: 12-1-08

By: Gregory M. Kruk

Gregory M. Kruk, Esq.



R. Edward Ferraro, Esq.



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

CROWN COMMUNICATIONS CORP.	:	CIVIL ACTION-LAW
Appellant	:	
vs.	:	NO. 2008-2188-CD
CLEARFIELD COUNTY BOARD	:	Type of Pleading:
OF ASSESSMENT APPEALS,	:	
Appellee	:	<b>ANSWER OF DUBOIS AREA SCHOOL DISTRICT</b>
vs.	:	
CLEARFIELD COUNTY, UNION	:	Filed on behalf of:
TOWNSHIP and DUBOIS AREA SCHOOL	:	
DISTRICT,	:	<b>DUBOIS AREA SCHOOL DISTRICT</b>
Interested Parties	:	
	:	Counsel of Record for this Party:
	:	<b>R. EDWARD FERRARO, ESQ.</b>
	:	Supreme Court No. 05880
	:	<b>GREGORY M. KRUK, ESQ.</b>
	:	Supreme Court No. 27048
	:	<b>FERRARO, KRUK &amp; FERRARO, LLP</b>
	:	690 Main Street
	:	Brockway, PA 15824
	:	814/268-2202

FILED 2CC  
01318304 Atty Ferraro  
DEC 02 2008

S William A. Shaw  
Prothonotary/Clerk of Courts

(6K)

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

CROWN COMMUNICATIONS CORP.,  
Appellant

vs. : No. 2008-2188-CD

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Appellees

vs. :

CLEARFIELD COUNTY, UNION  
TOWNSHIP and DUBOIS AREA SCHOOL  
DISTRICT,  
Interested Parties

**ANSWER OF**  
**DUBOIS AREA SCHOOL DISTRICT**

AND NOW, comes DUBOIS AREA SCHOOL DISTRICT, by and through  
their attorneys, FERRARO, KRUK AND FERRARO, LLP, and hereby files this  
Answer, and in support thereof, avers as follows:

1. Admitted.

2. DUBOIS AREA SCHOOL DISTRICT is without sufficient knowledge

or information to form a belief as the truth of the averments contained in  
Paragraph 2 of the petition for appeal and therefore, proof of the same is  
requested at hearing.

3. DUBOIS AREA SCHOOL DISTRICT is without sufficient knowledge  
or information to form a belief as the truth of the averments contained in

Paragraph 3 of the petition for appeal and therefore, proof of the same is requested at hearing.

4. The averments contained in Paragraph 4 of the petition for appeal constitute contentions or conclusions of law to which no response is required.

5. It is specifically denied that there is a duplicate assessment created by the separate parcel for improvements associated with the tower.

6. DUBOIS AREA SCHOOL DISTRICT is without sufficient knowledge or information to form a belief as the truth of the averments contained in Paragraph 6 of the petition for appeal and therefore, proof of the same is requested at hearing.

7. Admitted.

8. Admitted.

9. Admitted.

10. Admitted.

11. Admitted.

12. Admitted.

13. The averments contained in Paragraph 13 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 there is a lack of uniformity in the assessment of real estate within Clearfield County which makes the assessment adjust, unreasonable and discriminatory.

(c) It is specifically denied that the fair market value upon which the assessment is based is in excess of the actual fair market of the tower parcel.

(d) It is specifically denied that the ratio of assessed value to market value is in excess of the ratio commonly prevailing in Clearfield County.

(e) It is specifically denied that the Board's method of valuation applied to the assessments of cellular communications towers is improper and not in accordance with Pennsylvania law.

(f) It is specifically denied that there is a duplicate assessment as a result of the creation of a separate parcel for the improvements associated with the tower.

(g) DUBOIS AREA SCHOOL DISTRICT objects to any attempt by Appellants to raise any other issues not raised and preserved in its petition for appeal.

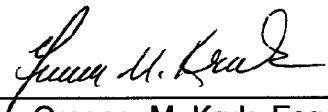
WHEREFORE, DUBOIS AREA SCHOOL DISTRICT request your Honorable Court to sustain or increase the assessment of the subject property as

the evidence supports.

FERRARO, KRUK & FERRARO, LLP

Date: 12-1-07

By:



Gregory M. Kruk, Esq.  
Attorney for DuBois Area School  
District

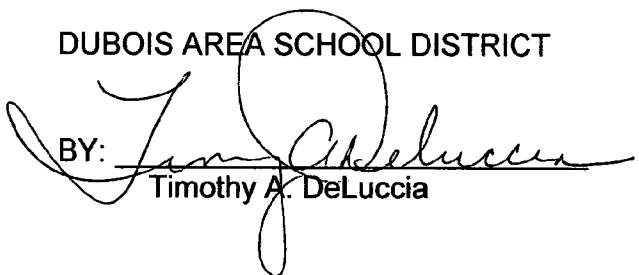
bab:SandyTwp:CrownCommun:  
Answer-DASD

## VERIFICATION

I, **TIMOTHY A. DELUCCIA**, Superintendent of DuBOIS AREA SCHOOL DISTRICT, is authorized to make this verification on behalf of the DUBoIS AREA SCHOOL DISTRICT and verifies that the statements made in the attached Answer are true and correct.

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

DUBOIS AREA SCHOOL DISTRICT

BY: 

Timothy A. DeLucia

Dated: 12/2/01

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC., Appellant,	:	No. 08-2188-CD
Vs.	:	STATUTORY APPEAL: TAX ASSESSMENT
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS, Appellee,	:	Type of Pleading:
Vs.	:	<b>ANSWER OF CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS</b>
CLEARFIELD COUNTY, UNION TOWNSHIP and DUBOIS AREA SCHOOL DISTRICT, Interested Parties,	:	Filed on Behalf of: <b>APPELLEE</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:
	:	Dusty Elias Kirk, Esquire Sharon F. DiPaolo, Esquire One Mellon Center 500 Grant Street, 50 <sup>th</sup> Floor Pittsburgh, PA 15219-2502 (412) 454-5000
	:	Edward Ferraro, Esquire Solicitor, DuBois Area School Dist. 690 Main Street Brockway, PA 15824

FILED 4CC  
01/25/09 Atty Kesner  
DEC 04 2008

5  
William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,	:	No. 08-2188-CD
Appellant,	:	
	:	
Vs.	:	
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Appellee,	:	
	:	
Vs.	:	
	:	
CLEARFIELD COUNTY, UNION	:	
TOWNSHIP and DUBOIS AREA	:	
SCHOOL DISTRICT,	:	
Interested Parties,	:	

**ANSWER OF CLEARFIELD COUNTY  
BOARD OF ASSESSMENT APPEALS**

AND NOW, comes Appellee, Clearfield County Board of Assessment Appeals (“County”) by Kim C. Kesner, Esquire, Solicitor of Clearfield County, and files this Answer in accordance with this Court’s Order of November 14, 2008:

1. Admitted.
2. After a reasonable investigation, County is without sufficient knowledge or information to form a belief as to the truth of the averments contained in paragraph 2 of Appellants Petition. Proof thereof is demanded.
3. It is admitted that the subject of this appeal is a communication tower assessed to Appellant identified by Clearfield County Assessment Map No. 129.0-F05-000-00013-DW-01. Paragraph 3 also contains contentions and conclusions of law to which no responses are required.

4. The averments contained in paragraph 4 constitute contentions or conclusions of law to which no responses are required. To the extent that responses are required and are relevant, it is specifically denied that Appellant is improperly assessed.

5. The averments contained in paragraph 5 constitute contentions or conclusions of law to which no responses are required. To the extent that responses are required and are relevant, it is specifically denied that Appellant is improperly assessed.

6. The averments contained in paragraph 4 constitute contentions or conclusions of law to which no responses are required.

7. Admitted.

8. Admitted.

9. Admitted.

10. Admitted.

11. Admitted.

12. Admitted.

13. The averments contained in paragraph 4 constitute contentions or conclusions of law to which no responses are required. To the extent that responses are required and are relevant, it is specifically denied that:

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 assessed interests.

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 a duplicate assessment.

### **OBJECTION**

1. The County objects to any requirement in this proceeding that it be required to file an answer or that it be bound to any answer filed under Pa. R.C.P. 206.7.

2. This is a Statutory Appeal proceeding to which the Pennsylvania Rules of Civil Procedure do not apply.

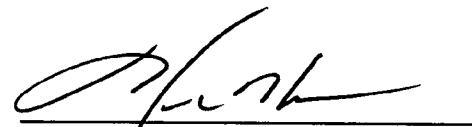
3. This Court has not adopted any Local Rules governing Statutory Appeals allowing an Appellant to compel an answer to an appeal petition.

4. The Fourth to Eighth Class County Assessment Law provides for a hearing upon the filing of an appeal, but does not specify any pre-hearing procedures, such as a requirement that an Appellee file an answer to an appeal petition.

5. By filing an Answer in strict accordance with this Courts Order of November 14, 2008, the County is not consenting to proceeding under Pa. R.C. P. 206.7.

WHEREFORE, the County respectfully requests, upon hearing, that the County's assessment be affirmed.

Respectfully submitted,



Kim C. Kesner, Esquire  
Counsel for Clearfield County

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,	:	No. 08-2188-CD
Appellant,	:	
vs.	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Appellee,	:	
vs.	:	
CLEARFIELD COUNTY, UNION	:	
TOWNSHIP and DUBOIS AREA	:	
SCHOOL DISTRICT,	:	
Interested Parties,	:	

**CERTIFICATE OF SERVICE**

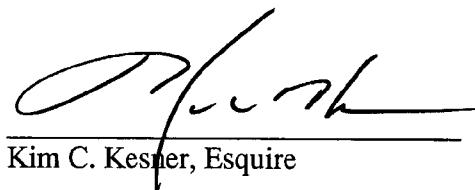
I do hereby certify that on the 4<sup>th</sup> day of December, 2008, I served a true and correct copy of the within Answer of Clearfield County Board of Assessment Appeals by first class mail, postage prepaid, on the following:

Dusty Elias Kirk, Esquire  
Sharon F. DiPaolo, Esquire  
One Mellon Center  
500 Grant Street, 50<sup>th</sup> Floor  
Pittsburgh, PA 15219-2502

Edward Ferraro, Esquire  
Solicitor, DuBois Area School Dist.  
690 Main Street  
Brockway, PA 15824

12-4-08

Date

  
Kim C. Kesner, Esquire

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

CROWN COMMUNICATIONS CORP.	:	CIVIL ACTION-LAW
Appellant	:	
vs.	:	NO. 2008-2188
CLEARFIELD COUNTY BOARD	:	Type of Pleading:
OF ASSESSMENT APPEALS,	:	
Appellee	:	<b>AFFIDAVIT OF SERVICE</b>
vs.	:	
CLEARFIELD COUNTY, UNION	:	Filed on behalf of:
TOWNSHIP and DUBOIS AREA SCHOOL	:	
DISTRICT,	:	<b>DUBOIS AREA SCHOOL DISTRICT</b>
Interested Parties	:	
	:	Counsel of Record for this Party:
	:	<b>R. EDWARD FERRARO, ESQ.</b>
	:	Supreme Court No. 05880
	:	<b>GREGORY M. KRUK, ESQ.</b>
	:	Supreme Court No. 27048
	:	<b>FERRARO, KRUK &amp; FERRARO, LLP</b>
	:	690 Main Street
	:	Brockway, PA 15824
	:	814/268-2202

*S*  
FILED NO<sup>cc</sup>  
11/9/14 6:41 AM  
DEC 08 2008  
WAS  
William A. Shaw  
Prothonotary/Clerk of Courts

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

CROWN COMMUNICATIONS CORP.,  
Appellant

vs. : No. 2008-2188-CD

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Appellees

vs. :

CLEARFIELD COUNTY, UNION  
TOWNSHIP and DUBOIS AREA SCHOOL  
DISTRICT,  
Interested Parties

**AFFIDAVIT OF SERVICE**

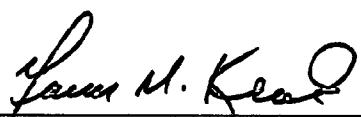
I do hereby certify that on the 3rd day of December, 2008, I mailed a copy  
of the Entry of Appearance and Answer of DuBois Area School District by first  
class mail, postage prepaid, to the following:

Dusty Elias Kirk, Esq.  
Sharon F. DiPaolo, Esq.  
Pepper Hamilton, LLP  
One Mellon Center, 50<sup>th</sup> Floor  
500 Grant Street  
Pittsburgh, PA 15219

Kim C. Kesner, Esq.  
212 South Second Street  
Clearfield, PA 16830

Date:

BY:

  
Gregory M. Kruk, Esq.

FERRARO, KRUK & FERRARO, LLP

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 08-2188-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

AFFIDAVIT OF SERVICE

Appellee,

Filed on Behalf of Appellant,  
Crown Communication, Inc.

vs.

CLEARFIELD COUNTY, UNION  
TOWNSHIP and DUBOIS 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  
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. 08-2188-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, UNION  
TOWNSHIP and DUBOIS 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 21st day of November, 2008, I served the following parties with a

copy of the Appeal from Decision of Board of Assessment Appeals and Order filed in the above-captioned matter via certified mail (see Exhibit "A") 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, and  
Solicitor, Union Township  
212 South Second Street  
Clearfield, PA 16830

c. Edward Ferraro, Esquire  
Solicitor, DuBois Area School District  
Ferraro & Young  
690 Main Street  
Brockway, PA 15824

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: December 8, 2008

Attorneys for Appellant,  
Crown Communication, Inc.

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:  
 Kim C. Kesner, Esquire  
 Solicitor, Clearfield County,  
 Board of Property Assessments,  
 Pine Township, Union Township  
 & Cooper Township  
 212 South Second Street  
 Clearfield, PA 16830

2. Article Number  
 (Transfer from service label) 7008 0150 0002 7852 2537

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-154

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature	<input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee
B. Received by (Printed Name)	C. Date of Deliv. NOV 24 2008
D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: CLE	
3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

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

7008 0150 0002 7852 2643

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature	<input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee
B. Received by (Printed Name)	C. Date of Deliv. NOV 24 2008
D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below:	
3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	

**CERTIFIED MAIL™ RECEIPT**  
 (Domestic Mail Only; No Insurance Coverage Provided)  
 For delivery information visit our website at [www.usps.com](http://www.usps.com)

**OFFICIAL USE**

Postage	\$ 4.80
Certified Fee	2.70
Return Receipt Fee (Endorsement Required)	2.20
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 9.70

7008 0150 0002 7852 2537  
 Sent To  
 Street, Apt.  
 or PO Box  
 City, State  
 PS Form

Kim C. Kesner, Esquire  
 212 South Second Street  
 Clearfield, PA 16830

**U.S. Postal Service™**  
**CERTIFIED MAIL™ RECEIPT**  
 (Domestic Mail Only; No Insurance Coverage Provided)  
 For delivery information visit our website at [www.usps.com](http://www.usps.com)

**OFFICIAL USE**

Postage	\$ 4.80
Certified Fee	2.70
Return Receipt Fee (Endorsement Required)	2.20
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 9.70

7008 0150 0002 7852 2643  
 Sent To  
 Street, Apt.  
 or PO Box  
 City, State  
 PS Form 3800, August 2006  
 Clearfield County Board of Asses-  
 appeals  
 230 East Market Street/Suite 117  
 Clearfield PA 16830  
 See Reverse

**U.S. Postal Service™**  
**CERTIFIED MAIL™ RECEIPT**  
 (Domestic Mail Only; No Insurance Coverage Provided)  
 For delivery information visit our website at [www.usps.com](http://www.usps.com)

**OFFICIAL USE**

Postage	\$ 1.68
Certified Fee	2.70
Return Receipt Fee (Endorsement Required)	2.20
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 6.58

7008 0150 0002 7852 2551  
 Sent To  
 Street, Apt.  
 or PO Box  
 City, State, 2  
 PS Form 3800

Edward Ferraro, Esquire  
 Solicitor, DuBois Area School District  
 Ferraro & Young  
 690 Main Street  
 Brockway, PA 15824

J. Shugars  
 Clearfield - 09

**EXHIBIT****"A"**

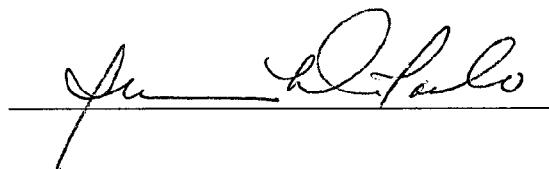
CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the within Affidavit of Service was served upon the following parties by regular mail, on this 8<sup>th</sup> day of December, 2008:

Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of  
Property Assessments, and  
Solicitor, Union Township  
212 South Second Street  
Clearfield, PA 16830

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

Edward Ferraro, Esquire  
Solicitor, DuBois Area School District  
Ferraro & Young  
690 Main Street  
Brockway, PA 15824



A handwritten signature in black ink, appearing to read "Jim O'Halloran", is written over a horizontal line. The signature is fluid and cursive, with "Jim" on the left and "O'Halloran" on the right.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 08-2188-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

**SUBSTITUTION OF COUNSEL**

Appellee,

Filed on behalf of Appellant,  
Crown Communication, Inc.

vs.

CLEARFIELD COUNTY, UNION  
TOWNSHIP and DUBOIS AREA  
SCHOOL DISTRICT,

Counsel of Record for This Party:

Interested Parties.

Dusty Elias Kirk, Esquire  
PA ID No. 30702  
Sharon F. DiPaolo, Esquire  
PA ID No. 74520  
Jeffrey G. Wilhelm, Esquire  
PA ID No. 201935  
Sean P. Delaney, Esquire  
PA ID No. 85996  
Reed Smith LLP  
Firm No. 234  
Reed Smith Centre, 225 Fifth Avenue  
Pittsburgh, PA 15222-2716  
Telephone: +1 412 288 3131

FILED  
JUL 01 2011  
William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 08-2188-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, UNION  
TOWNSHIP and DUBOIS AREA  
SCHOOL DISTRICT,

Interested Parties.

**SUBSTITUTION OF COUNSEL**

Pursuant to Pa. R. Civ. P. 1012(b)(2), please withdraw the law firm of Pepper  
Hamilton LLP as counsel of record for Appellant and substitute the law firm of Reed Smith LLP  
as counsel of record for Appellant.

Counsel of record below hereby certify that this change is not intended to, nor will it, delay this proceeding to the best of our knowledge, information, and belief.

DATED this 29<sup>th</sup> day of June, 2010.



Dusty Elias Kirk  
PA ID No. 30702  
Sharon F. DiPaolo  
PA ID No. 74520  
Jeffrey G. Wilhelm  
PA ID No. 201935  
Sean P. Delaney  
PA ID No. 85996  
Reed Smith LLP  
Firm No. 234  
Reed Smith Centre, 225 Fifth Avenue  
Pittsburgh, PA 15222-2716  
Telephone:+1 412 288 3131

*Counsel for Crown Communication, Inc.*

**CERTIFICATE OF SERVICE**

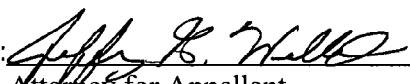
I hereby certify that I caused to be served a true and correct copy of the foregoing  
Substitution of Counsel and all accompanying papers this 29th day of June 2010 by mailing  
same via First Class U.S. Mail, postage prepaid, upon the following counsel of record:

Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Board of  
Property Assessments  
212 South Second Street  
Clearfield, PA 16830

Edward Ferraro, Esquire  
Solicitor, DuBois Area School District  
Ferraro, Kruk & Ferraro, LLP  
690 Main Street  
Brockway, PA 15824

Kim C. Kesner, Esquire  
Solicitor, Union Township  
212 South Second Street  
Clearfield, PA 16830

REED SMITH LLP

By:   
\_\_\_\_\_  
Attorney for Appellant

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

CROWN COMMUNICATION, INC.,

CIVIL ACTION - LAW

Appellant,

NO. 08-2188-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

## STIPULATION AND ORDER

Appellee,

Filed on Behalf of Appellant,  
Crown Communication, Inc.

vs.

CLEARFIELD COUNTY, UNION  
TOWNSHIP and DUBOIS AREA SCHOOL  
DISTRICT,

Counsel of Record for This Party:

Interested Parties.

Dusty Elias Kirk, Esquire  
PA ID No. 30702  
Sean P. Delaney, Esquire  
PA ID No. 85996  
Jeffrey G. Wilhelm, Esquire  
PA ID No. 201935  
Reed Smith LLP  
Firm No. 234  
Reed Smith Centre, 225 Fifth Avenue  
Pittsburgh, PA 15222-2716  
Telephone: +1 412 288 3131

FILED 3cc  
S 01/09/2012 Atty  
AK 03/2012 Wilhelm  
William A. Shaw  
Prothonotary/Clerk of Courts  
GK

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION  
Appellant, NO. 08-2188-CD

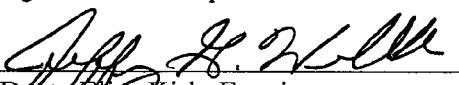
vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee.

**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire, and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Union Township, by Kim C. Kesner, Esquire; and Interested Party, DuBois Area School District, by Edward Ferraro, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal. This Stipulation may be signed in counterparts.

  
Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

Kim C. Kesner, Esquire  
Solicitor, Clearfield County, Clearfield County  
Board of Assessment Appeals and Union  
Township

Edward Ferraro, Esquire  
Solicitor, DuBois Area School District

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL DIVISION

Appellant,

NO. 08-2188-CD

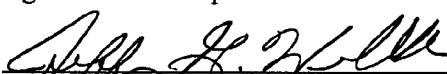
vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee.

**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire, and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Union Township, by Kim C. Kesner, Esquire; and Interested Party, DuBois Area School District, by Edward Ferraro, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal. This Stipulation may be signed in counterparts.



Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant



Kim C. Kesner, Esquire  
Solicitor, Clearfield County, Clearfield County  
Board of Assessment Appeals and Union  
Township

---

Edward Ferraro, Esquire  
Solicitor, DuBois Area School District

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL DIVISION

Appellant,

NO. 08-2188-CD

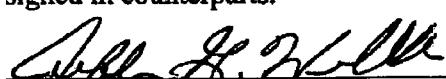
vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee.

STIPULATION

AND NOW, comes the Appellant, Crown Communication, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire, and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Union Township, by Kim C. Kesner, Esquire; and Interested Party, DuBois Area School District, by Edward Ferraro, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal. This Stipulation may be signed in counterparts.



Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant



Edward Ferraro, Esquire  
Solicitor, DuBois Area School District

Kim C. Kesner, Esquire  
Solicitor, Clearfield County, Clearfield County  
Board of Assessment Appeals and Union  
Township

**CONSENT ORDER**

AND NOW, to-wit, this 29 day of March, 2012, upon consideration and approval of the forgoing Stipulation, it is hereby ORDERED, ADJUDGED and DECREED that:

1. Crown Communication, Inc. ("Appellant") is the record owner of property situate in Union Township, Clearfield County, Pennsylvania and identified as Parcel No. 129.0-F05-000-00013-DW-01 in the Clearfield County assessment records (the "Property").
2. The Parties agree that the fair market value and assessment for the Property for the tax years 2009, 2010, 2011 and 2012 shall be as follows:

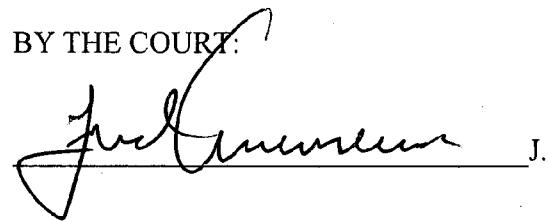
<u>Year</u>	<u>Ratio</u>	<u>Assessment</u>	<u>Market Value</u>
2009	17.6%	\$43,630	\$247,900
2010	21.1%	\$43,630	\$206,779
2011	18.9%	\$43,630	\$230,849
2012	20.2%	\$43,630	\$215,992

3. Within ninety (90) days of the date of this Consent Order, Clearfield County, Union Township and Clearfield Area School District shall issue refunds for tax overpayments made on the Property based upon the settlement set forth in paragraph 2 herein.
4. In the event that Clearfield County, Union Township and Clearfield Area School District do not issue the refunds owed within the time frames herein referenced, Appellant shall be entitled to simple interest at the legal rate of 6% on the refunds from the date the refund is to be made per the terms of this Order up to the date the refund is issued.

This Consent Order of Court may be executed in any number of counterparts, and each such counterpart hereof shall be deemed to be an original document, but all such counterparts together shall constitute for all purposes one Consent Order of Court.

The real estate tax appeal filed at No. 08-2188-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:



J. M. Kesner

The undersigned, being counsel for the parties involved in this matter, hereby consent, on behalf of their respective clients, to the entry of the foregoing Order.



Jeffrey G. Wilhelm

~~David~~ Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

Kim C. Kesner, Esquire  
Solicitor, Clearfield County, Clearfield County  
Board of Assessment Appeals and Union  
Township

Edward Ferraro, Esquire  
Solicitor, DuBois Area School District

The real estate tax appeal filed at No. 08-2188-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:

BY THE COURT:

The undersigned, being counsel for the parties involved in this matter, hereby consent, on behalf of their respective clients, to the entry of the foregoing Order.



Dustin Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

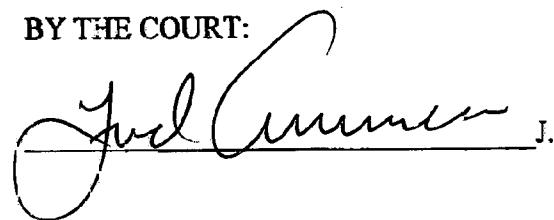
entry of the foregoing Order.

Kim C. Kesner, Esquire  
Solicitor, Clearfield County, Clearfield County  
Board of Assessment Appeals and Union  
Township

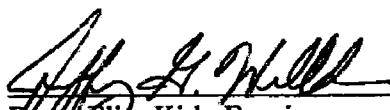
Edward Ferraro, Esquire  
Solicitor, DuBois Area School District

The real estate tax appeal filed at No. 08-2188-CD is hereby SETTLED and  
DISCONTINUED with prejudice.

BY THE COURT:



The undersigned, being counsel for the parties involved in this matter, hereby  
consent, on behalf of their respective clients, to the entry of the foregoing Order.



Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant



Edward Ferraro, Esquire  
Solicitor, DuBois Area School District

---

Kim C. Kesner, Esquire  
Solicitor, Clearfield County, Clearfield County  
Board of Assessment Appeals and Union  
Township

**FILED**

APR 03 2012

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 4/13/12

You are responsible for serving all appropriate parties.

Prothonotary's office has provided service to: \_\_\_\_\_

Plaintiff(s) At: \_\_\_\_\_ Other \_\_\_\_\_

Defendant(s) At: \_\_\_\_\_

Defendant(s) At: \_\_\_\_\_

Plaintiff(s) At: \_\_\_\_\_

Defendant(s) At: \_\_\_\_\_

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION - LAW

Appellant,

NO. 08-2189-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

**STIPULATION AND ORDER**

Appellee,

Filed on Behalf of Appellant,  
Crown Communication, Inc.

vs.

CLEARFIELD COUNTY, SANDY  
TOWNSHIP and DUBOIS AREA SCHOOL  
DISTRICT,

Counsel of Record for This Party:

Interested Parties.

Dusty Elias Kirk, Esquire  
PA ID No. 30702  
Sean P. Delaney, Esquire  
PA ID No. 85996  
Jeffrey G. Wilhelm, Esquire  
PA ID No. 201935  
Reed Smith LLP  
Firm No. 234  
Reed Smith Centre, 225 Fifth Avenue  
Pittsburgh, PA 15222-2716  
Telephone: +1 412 288 3131

5 **FILED** 300  
04/09/2012 Atty  
APR 10 2012  
Wilhelm  
William A. Shaw  
Prothonotary/Clerk of Court  
6K

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL DIVISION

Appellant,

NO. 08-2189-CD

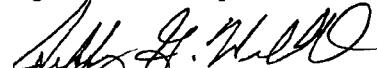
vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee.

**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Sandy Township, by Gregory M. Kruk, Esquire; and Interested Party, DuBois Area School District, by Edward Ferraro, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal. This Stipulation may be signed in counterparts.



---

Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

---

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

---

Edward Ferraro, Esquire  
Solicitor, DuBois Area School District

---

Gregory M. Kruk, Esquire  
Solicitor, Sandy Township

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC., CIVIL DIVISION

Appellant, NO. 08-2189-CD

vs.

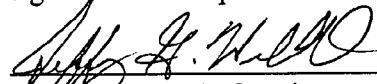
CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee.

**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Sandy Township, by Gregory M. Kruk, Esquire; and Interested Party, DuBois Area School District, by Edward Ferraro, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal. This Stipulation may be

signed in counterparts.

  
\_\_\_\_\_  
Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

\_\_\_\_\_  
Edward Ferraro, Esquire  
Solicitor, DuBois Area School District

  
\_\_\_\_\_  
Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

\_\_\_\_\_  
Gregory M. Kruk, Esquire  
Solicitor, Sandy Township

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC., CIVIL DIVISION

Appellant, NO. 08-2189-CD

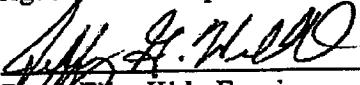
vs.

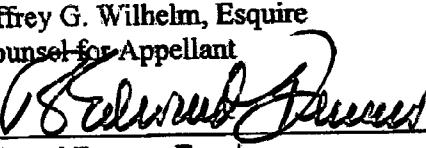
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,

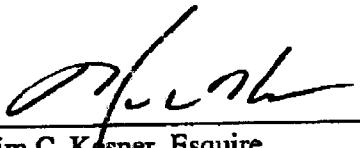
Appellee.

**STIPULATION**

AND NOW, comes the Appellant, Crown Communication, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; Interested Party, Sandy Township, by Gregory M. Kruk, Esquire; and Interested Party, DuBois Area School District, by Edward Ferraro, Esquire, who with full authority from their respective authority to do so, stipulate to the entry of the following Consent Order in disposition of this assessment appeal. This Stipulation may be signed in counterparts.

  
\_\_\_\_\_  
Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

  
\_\_\_\_\_  
Edward Ferraro, Esquire  
Solicitor, DuBois Area School District

  
\_\_\_\_\_  
Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield County Board of Assessment Appeals

  
\_\_\_\_\_  
Gregory M. Kruk, Esquire  
Solicitor, Sandy Township

**CONSENT ORDER**

AND NOW, to-wit, this 10<sup>th</sup> day of April, 2012, upon consideration and approval of the forgoing Stipulation, it is hereby ORDERED, ADJUDGED and DECREED that:

1. Crown Communication, Inc. ("Appellant") is the record owner of property situate in Sandy Township, Clearfield County, Pennsylvania and identified as Parcel No. 128.0-D03-000-00001-DW-01 in the Clearfield County assessment records (the "Property").
2. The Parties agree that the fair market value and assessment for the Property for the tax years 2009, 2010, 2011 and 2012 shall be as follows:

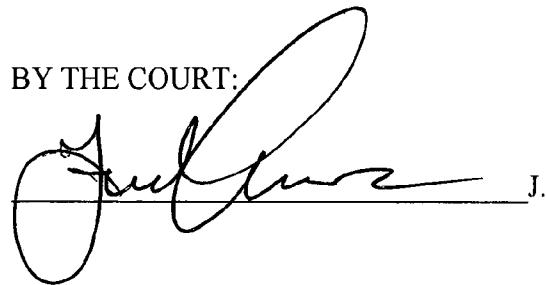
<u>Year</u>	<u>Ratio</u>	<u>Assessment</u>	<u>Market Value</u>
2009	17.6%	\$44,722	\$254,100
2010	21.1%	\$44,722	\$211,951
2011	18.9%	\$44,722	\$263,622
2012	20.2%	\$44,722	\$221,394

3. Within ninety (90) days of the date of this Consent Order, Clearfield County, Sandy Township and DuBois Area School District shall issue refunds for tax overpayments made on the Property based upon the settlement set forth in paragraph 2 herein.
4. In the event that Clearfield County, Sandy Township and DuBois Area School District do not issue the refunds owed within the time frames herein referenced, Appellant shall be entitled to simple interest at the legal rate of 6% on the refunds from the date the refund is to be made per the terms of this Order up to the date the refund is issued.

This Consent Order of Court may be executed in any number of counterparts, and each such counterpart hereof shall be deemed to be an original document, but all such counterparts together shall constitute for all purposes one Consent Order of Court.

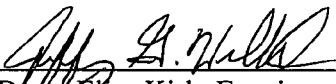
The real estate tax appeal filed at No. 08-2189-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Jack L. J.", is placed over a horizontal line.

The undersigned, being counsel for the parties involved in this matter, hereby consent, on behalf of their respective clients, to the entry of the foregoing Order.

---



Dusty Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

---

Edward Ferraro, Esquire  
Solicitor, DuBois Area School District

---

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

---

Gregory M. Kruk, Esquire  
Solicitor, Sandy Township

The real estate tax appeal filed at No. 08-2189-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:

BY THE COURT:

The undersigned, being counsel for the parties involved in this matter, hereby consent, on behalf of their respective clients, to the entry of the foregoing Order.

~~Dusty~~ Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

---

Edward Ferraro, Esquire  
Solicitor, DuBois Area School District

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

Gregory M. Kruk, Esquire  
Solicitor, Sandy Township

The real estate tax appeal filed at No. 08-2189-CD is hereby SETTLED and  
DISCONTINUED with prejudice. 

BY THE COURT:

BY THE COURT:   
John J. Johnson J.

The undersigned, being counsel for the parties involved in this matter, hereby consent, on behalf of their respective clients, to the entry of the foregoing Order.

Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant

Edward Ferraro, Esquire  
Solicitor, DuBois Area School District

**Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals**

**Gregory M. Kruk, Esquire  
Solicitor, Sandy Township**

**FILED**

APR 10 2012

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

DATE: 4/10/12

You are responsible for serving all appropriate parties.

Lawyer's office has provided service

Plaintiff(s) A.

Defendant(s) B.

Other

Plaintiff(s) C.

Defendant(s) D.

Other