

08-2191-CD  
Crown Comm vs Cld County Assess

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,

CIVIL ACTION - LAW

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

TAX ASSESSMENT APPEAL

Appellee,

vs.

CLEARFIELD COUNTY, LAWRENCE  
TOWNSHIP and CLEARFIELD AREA  
SCHOOL DISTRICT,

APPEAL FROM DECISION OF BOARD  
OF ASSESSMENT APPEALS

Interested Parties.

Filed on behalf of Appellant,  
Crown Communication Inc.

Counsel of Record for this Party:

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

Dated: November 12, 2008

#10234311 v1 801735

FILED *Att'y pd. \$5.00*  
*11/12/57 BOL*  
NOV 13 2008 *1CC AAG*  
S *LM*  
William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,	)	CIVIL DIVISION
Appellant,	)	
	)	
vs.	)	NO. _____
	)	
CLEARFIELD COUNTY BOARD OF	)	
ASSESSMENT APPEALS,	)	
Appellee,	)	
vs.	)	
	)	
CLEARFIELD COUNTY, LAWRENCE	)	
TOWNSHIP and CLEARFIELD 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, LAWRENCE	)	
TOWNSHIP and CLEARFIELD 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. Leonardo Swisher, Jr. and Ricki Swisher are the owners of property situate in Lawrence Township, Clearfield County, Pennsylvania (the "Original Property"). The Original Property is identified as Map Number 123.0-J08-000-00257 in the Clearfield County Assessment records.

2. Leonardo Swisher, Jr. and Ricki Swisher 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 123.0-J08-000-00257-DW-01, Control No. 123.0-96690 ("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, Lawrence Township and the Clearfield 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	\$56,825
Total	\$56,825

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 801735

All Questions Must  
Be Answered To  
Qualify For Hearing

**DECLARATION OF INTENTION TO APPEAL**

ASSESSMENT APPEAL

Clefield County Board of Assessment Appeals  
230 E Market St Suite 117 Clefield 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 assessments 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 Elias 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	PARC	SUB-PARC	STREET		BOROUGH/TOWNSHIP	Lawrence Township
				PARCEL	LINE PARCEL		
123.0	108	0.00	00257	DW	01	123.0-96690	

ASSESSMENT APPEALED \$56,825

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 Clefield County.

CURRENT USE OF PROPERTY: Telecommunications Tower

TOTAL ACREAGE: N/A

TOTAL ACRES OF TILLABLE LAND: N/A

TOTAL ACRES OF WOODLAND: N/A

TOTAL ACRES OF WASTELAND: N/A

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

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

OUT BUILDINGS: DESCRIPTION/USE SIZE

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

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

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

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

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

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

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

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

RECEIVED

AUG 29 2000

**CERTIFICATE OF APPEAL**

I/We hereby declare by/our intention to appeal from the assessed valuation of the property described above and do hereby verify that the statements made in this appeal are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. CS Section 6904, relating to known perjury to authorities.

SIGNED: *James P. Bone*

DATE: 8-24-08

OWNER(S) OF RECORD

PHONE NO.: (Home) N/A

EXHIBIT

454 5000

ALL NOTICE OF PROCEEDINGS WILL BE MAILED TO THE

SUCH OWNER AS IDENTIFIED BELOW

NAME: Dusty Elias Kirk, Esquire

A

ADDRESS: Pepper Hamilton LLP

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

**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- [ccba@clearfieldco.org](mailto:ccba@clearfieldco.org)

Crown Communication, Inc.

4317 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 Kruck
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 Billote

Chris Bohley

EXHIBIT

B

## *Clearfield County Assessment Office*



230 EAST MARKET STREET

SUITE 117

*Clearfield, Pennsylvania 16830*

FAX (814) 763-2040

October 14, 2008

RE: Appeal for Crown Communications, 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 \$51,075 affirmed, without change.

District: Cooper Township

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

Control #110.0-49752

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

District: Lawrence Township

Map #123.0-J07-000-00049-1-DW-01

Control #123.0-96792

2009 Market Value \$187,000 affirmed, without change.  
2009 Assessed Value \$46,900 affirmed, without change.

District: Lawrence Township

Map #123.0-J08-000-00257-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-Q11-000-00019-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 #128.0-97284

2009 Market Value \$230,100 affirmed, without change.  
2009 Assessed Value \$53,7525 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. Kesaer, Esquire  
Solicitor, Clearfield County and Board of  
Property Assessments  
212 South Second Street  
Clearfield, PA 16830

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

James A. Naddeo, Esquire  
Solicitor, Lawrence Township  
207 E. Market Street  
Clearfield, PA 16830

Carl P. Beard, Esquire  
Solicitor, Clearfield Area School District  
Andrews & Beard  
3366 Lynwood Drive  
Altoona, PA 16603



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC., ) CIVIL DIVISION  
 )  
 ) NO. 08-2191-CD  
 Appellant, )  
 )  
 vs. )  
 )  
 CLEARFIELD COUNTY BOARD OF )  
 ASSESSMENT APPEALS, )  
 )  
 )  
 Appellee, )  
 )  
 vs. )  
 )  
 CLEARFIELD COUNTY, LAWRENCE )  
 TOWNSHIP and CLEARFIELD AREA )  
 SCHOOL DISTRICT, )  
 )  
 )  
 Interested Parties. )

FILED

014:00:801  
NOV 14 2008

William A. Shaw  
Prothonotary/Clerk of Courts  
1CC Atty DiPaolo

ORDER

AND NOW, this 4<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:

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

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC. : CIVIL ACTION – LAW  
Appellant

v.

CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,

Respondent

and

CLEARFIELD COUNTY, LAWRENCE  
TOWNSHIP and CLEARFIELD  
AREA SCHOOL DISTRICT,  
Intervenor

No. 08-2191-CD

**ENTRY OF APPEARANCE**

Filed on behalf of Intervenor,  
Clearfield Area School  
District

Counsel of Record for this Party:

Patrick J. Fanelli, Esquire  
PA I.D. No. 85640  
ANDREWS & BEARD  
3366 Lynnwood Drive  
PO Box 1311  
Altoona, PA 16603-1311  
(814) 943-3304

*S*  
FILED 1 C1 Atty  
m/11/35 cm Fanelli  
NOV 24 2008 Copy to  
WMA William A. Shaw  
Prothonotary/Clerk of Courts  
61A

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.	:	CIVIL ACTION - LAW
Appellant	:	
v.	:	
CLEARFIELD COUNTY BOARD	:	
OF ASSESSMENT APPEALS,	:	
Respondent	:	
and	:	
CLEARFIELD COUNTY, LAWRENCE	:	
TOWNSHIP and CLEARFIELD	:	
AREA SCHOOL DISTRICT,	:	
Intervenor	:	

**PRAECIPE TO INTERVENE AND ENTRY OF APPEARANCE**

TO THE PROTHONOTARY:

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



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

IN THE COURT OF COMMON PLEAS  
OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC. : CIVIL ACTION - LAW  
Appellant :

v.

CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,

Respondent

and

CLEARFIELD COUNTY, LAWRENCE  
TOWNSHIP and CLEARFIELD  
AREA SCHOOL DISTRICT,  
Intervenor

**CERTIFICATE OF SERVICE**

I, Patrick J. Fanelli, Esquire, hereby certify that the foregoing PRAECIPE  
TO INTERVENE AND NOTICE OF ENTRY OF APPEARANCE was served this  
21<sup>st</sup> day of November, 2008, via US First Class Mail, on the following:

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

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

James Naddeo, Esquire  
Solicitor, Lawrence Township  
Gates & Seaman  
207 E. Market Street  
Clearfield, PA 16830

Dusty Elias Kirk, Esquire  
Sharon F. DiPaolo, Esquire  
Pepper Hamilton LLP  
One Mellon Center  
500 Grant Street, 50<sup>th</sup> Fl  
Pittsburgh, PA 15219-2505

ANDREWS & BEARD

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

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

CROWN COMMUNICATION, INC.

\*  
Appellant,

v.

CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS

\*  
Respondents.

and

CLEARFIELD COUNTY LAWRENCE  
TOWNSHIP and CLEARFIELD  
AREA SCHOOL DISTRICT,

\*  
Intervenor

\*  
No. 08 - 2191 - CD

\*  
**ENTRY OF APPEARANCE**

\*  
Filed on behalf of  
Intervenor,  
Lawrence Township

\*  
Counsel of Record for  
this Party:  
\* Linda C. Lewis, Esquire  
\* PA I.D. No. 80478  
\* Naddeo & Lewis, LLC  
\* 207 East Market Street  
\* PO Box 552  
\* Clearfield, PA 16830  
\* (814)765-1601

FILED 4cc  
01/04/08 Atty Lewis  
NOV 26 2008

Copy to CIA  
William A. Shaw  
Prothonotary/Clerk of Courts  
60

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

CROWN COMMUNICATION, INC.

Appellant,

v.

\* No. 08 - 2191 - CD

CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS

Respondents.

and

CLEARFIELD COUNTY LAWRENCE  
TOWNSHIP and CLEARFIELD  
AREA SCHOOL DISTRICT,

Intervenor

CERTIFICATE OF SERVICE

I, Linda C. Lewis, Esquire, hereby certify that the foregoing Praeclipe to Intervene and Notice of Entry of Appearance was served this 26<sup>th</sup> day of November, 2008, via US First Class Mail, on the following:

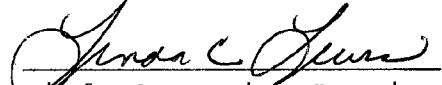
Kim C. Kesner, Esquire  
Solicitor, Clearfield Co. and  
Board of Property Assessments  
212 South Second Street  
Clearfield, PA 16830

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

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

Dusty Elias Kirk, Esquire  
Sharon F. DiPaolo, Esquire  
Pepper Hamilton, LLP  
One Mellon Center  
500 Grant Street, 50<sup>th</sup> Fl  
Pittsburgh, PA 15219-2505

NADDEO & LEWIS, LLC

  
Linda C. Lewis, Esquire  
P.A. I.D. No. 80478  
207 East Market Street  
PO Box 552  
Clearfield, PA 16830  
Attorney for Intervenor

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC., Appellant,	:	No. 08-2191-CD
Vs.	:	STATUTORY APPEAL: TAX ASSESSMENT
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS, Appellee,	:	Type of Pleading: <b>ANSWER OF CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS</b>
Vs.	:	Filed on Behalf of: <b>APPELLEE</b>
CLEARFIELD COUNTY, LAWRENCE TOWNSHIP and CLEARFIELD AREA SCHOOL DISTRICT, Interested Parties,	:	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
	:	James A. Naddeo, Esquire Solicitor, Lawrence Township 207 E. Market Street Clearfield, PA 16830-2411
	:	Carl P. Beard, Esquire Solicitor, Clearfield School Dist. 3366 Lynwood Drive Altoona, PA 16603

5 CC  
9/25/08  
DEC 04 2008  
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FILED  
Patty Kesner  
William A. Shaw  
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,	:	No. 08-2191-CD
Appellant,	:	
	:	
Vs.	:	
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Appellee,	:	
	:	
Vs.	:	
	:	
CLEARFIELD COUNTY, LAWRENCE	:	
TOWNSHIP and CLEARFIELD 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. 123.0-J08-000-00257-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. 08-2191-CD
Appellant,	:	
vs.	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Appellee,	:	
vs.	:	
CLEARFIELD COUNTY, LAWRENCE	:	
TOWNSHIP and CLEARFIELD 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:

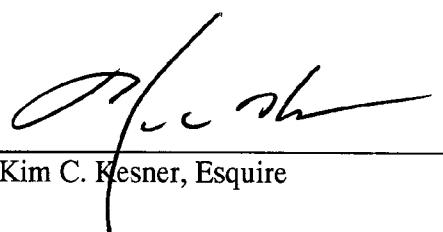
Dusty Elias Kirk, Esquire  
Sharon F. DiPaolo, Esquire  
One Mellon Center  
500 Grant Street, 50<sup>th</sup> Floor  
Pittsburgh, PA 15219-2502

James A. Naddeo, Esquire  
Solicitor, Lawrence Township  
207 E. Market Street  
Clearfield, PA 16830-2411

Carl P. Beard, Esquire  
Solicitor, Clearfield Area School District  
3366 Lynwood Drive  
Altoona, PA 16603

12-4-08

Date

  
Kim C. Kesner, Esquire

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

Appellant,

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, LAWRENCE  
TOWNSHIP and CLEARFIELD AREA  
SCHOOL DISTRICT,

Interested Parties.

CIVIL ACTION – LAW

NO. 08-2191-CD

AFFIDAVIT OF SERVICE

Filed on Behalf of Appellant,  
Crown Communication, Inc.

Counsel of Record for This Party:

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

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL ACTION - LAW  
Appellant,

NO. 08-2191-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, LAWRENCE  
TOWNSHIP and CLEARFIELD 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  
212 South Second Street  
Clearfield, PA 16830

- c. James A. Naddeo, Esquire  
Solicitor, Lawrence Township  
207 E. Market Street  
Clearfield, PA 16830
- d. Carl P. Beard, Esquire  
Solicitor, Clearfield Area School District  
Andrews & Beard  
3366 Lynwood Drive  
Altoona, PA 16603

Respectfully submitted,



Dusty Elias Kirk  
PA I.D. No. 30702  
Sharen 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

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee
B. Received by (Printed Name)	C. Date of Delivery
D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: NOV 24 2008	
3. Service Type <input 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)For delivery information visit our website at [www.usps.com](http://www.usps.com)

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, Ap.  
 or PO Bo.  
 City, State  
 J. Sh  
 Clearfield, PA 16830

PS Form 3811, February 2004

**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

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee
B. Received by (Printed Name)	C. Date of Delivery
D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: NOV 24 2008	
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	

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

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, Ap.  
 or PO Bo.  
 City, State  
 J. Sh  
 Clearfield, PA 16830

PS Form 3811, August 2006

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

**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:

Carl P. Beard, Esquire  
 Solicitor, Curwensville Area  
 School District & Clearfield  
 Area School District  
 Andrew and Beard  
 1366 Lynwood Drive  
 Altoona, PA 16603

Article Number  
 (Transfer from service label)

7008 0150 0002 7852 2520

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee
B. Received by (Printed Name)	C. Date of Delivery
D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: 11-24-08	
3. Service Type <input 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	

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

Postage	\$ 2.02
Certified Fee	2.70
Return Receipt Fee (Endorsement Required)	2.20
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 6.92

7008 0150 0002 7852 2520  
 Sent To  
 Street, Ap.  
 or PO Bo.  
 City, State  
 S. Sh  
 Clearfield, PA 16603

PS Form 3811, February 2004

EXHIBIT

tabbles'

"A"

**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:**

James A. Naddeo, Esquire  
 Solicitor, Lawrence Township  
 207 E. Market Street  
 Clearfield, PA 16830

**COMPLETE THIS SECTION ON DELIVERY****A. Signature**

*X /Heather Swanson*

Agent  
 Addressee

**B. Received by (Printed Name)**

*Heather Swanson*

*Nov 24 2008*

Yes

D. Is delivery address different from item 1?  Yes  
 If YES, enter delivery address below:  No

**3. Service Type**

Certified Mail  Express Mail  
 Registered  Return Receipt for Merchandise  
 Insured Mail  C.O.D.

**4. Restricted Delivery? (Extra Fee)**

Yes

**2. Article Number**

(Transfer from service label)

7008 0150 0002 7852 2636

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

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

Postmark  
Here

*J. Shugars  
Clearfield 09*

James A. Naddeo, Esquire  
 Solicitor, Lawrence Township  
 207 E. Market Street  
 Clearfield, PA 16830

Sent To  
 Street, Apt. No.;  
 or PO Box No.  
 City, State, ZIP

PS Form 3800

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 8th day of December, 2008:

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

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

James A. Naddeo, Esquire  
Solicitor, Lawrence Township  
207 E. Market Street  
Clearfield, PA 16830

Carl P. Beard, Esquire  
Solicitor, Clearfield Area School District  
Andrews & Beard  
3366 Lynwood Drive  
Altoona, PA 16603

Dee Hale

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 08-2191-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, LAWRENCE  
TOWNSHIP and CLEARFIELD AREA  
SCHOOL DISTRICT,

Interested Parties.

**SUBSTITUTION OF COUNSEL**

Filed on behalf of Appellant,  
Crown Communication, Inc.

Counsel of Record for This Party:

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 *No cc*  
S *10/01/2010*  
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. 08-2191-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, LAWRENCE  
TOWNSHIP and CLEARFIELD AREA  
SCHOOL DISTRICT,

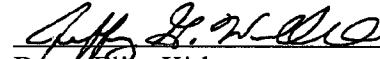
Interested Parties.

**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 29<sup>th</sup> 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

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

Patrick J. Fanelli, Esquire  
Solicitor, Clearfield Area School District  
Andrews & Beard  
3366 Lynwood Drive  
Altoona, PA 16603

REED SMITH LLP

By: Jeffrey S. Willard  
Attorney for Appellant

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL ACTION – LAW  
Appellant, NO. 08-2191-CD

vs.

CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, LAWRENCE TOWNSHIP and CLEARFIELD AREA SCHOOL DISTRICT,

Interested Parties.

**STIPULATION AND ORDER**

Filed on Behalf of Appellant,  
Crown Communication, Inc.

Counsel of Record for This Party:

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  
01/08/2012 Amy Wilhelm  
5 MAR 08 2012  
William A. Shaw  
Prothonotary/Clerk of Courts  
6C

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION  
Appellant, NO. 08-2191-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, Lawrence Township, by James A. Naddeo, Esquire and Linda C. Lewis, Esquire; and Interested Party, Clearfield Area School District, by Patrick J. Fanelli, Esquire and Carl P. Beard, 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  
Counsel for Appellant

---

Patrick J. Fanelli, Esquire  
Carl P. Beard, Esquire  
Solicitor, Clearfield Area School District

---

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

---

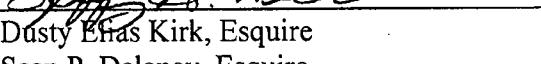
James A. Naddeo, Esquire  
Linda C. Lewis, Esquire  
Solicitor, Lawrence Township

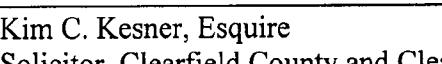
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION  
Appellant, NO. 08-2191-CD  
vs.  
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS,  
Appellee.

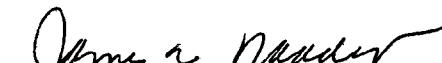
**STIPULATION**

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, Lawrence Township, by James A. Naddeo, Esquire and Linda C. Lewis, Esquire; and Interested Party, Clearfield Area School District, by Patrick J. Fanelli, Esquire and Carl P. Beard, 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  
Counsel for Appellant

  
Patrick J. Fanelli, Esquire  
Carl P. Beard, Esquire  
Solicitor, Clearfield Area School District

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

  
James A. Naddeo, Esquire  
Linda C. Lewis, Esquire  
Solicitor, Lawrence Township

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC., CIVIL DIVISION

Appellant, NO. 08-2191-CD

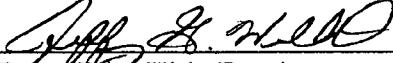
vs.

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, Lawrence Township, by James A. Naddeo, Esquire and Linda C. Lewis, Esquire; and Interested Party, Clearfield Area School District, by Patrick J. Fanelli, Esquire and Carl P. Beard, 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  
Counsel for Appellant

Patrick J. Fanelli, Esquire  
Carl P. Beard, Esquire  
Solicitor, Clearfield Area School District

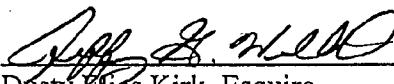
  
Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

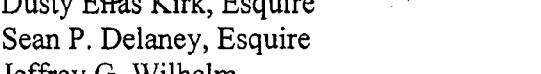
James A. Naddeo, Esquire  
Linda C. Lewis, Esquire  
Solicitor, Lawrence Township

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION  
Appellant, NO. 08-2191-CD  
vs.  
CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Appellee.

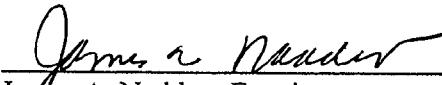
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Dusty Elias Kirk, Esquire  
Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm  
Counsel for Appellant

  
Patrick J. Fanelli, Esquire  
Carl P. Beard, Esquire  
Solicitor, Clearfield Area School District

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

  
James A. Naddeo, Esquire  
Linda C. Lewis, Esquire  
Solicitor, Lawrence Township

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA  
CROWN COMMUNICATION, INC., CIVIL DIVISION  
Appellant, NO. 08-2191-CD

vs.

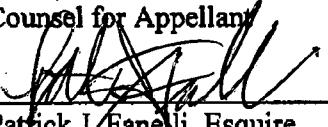
CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,

Appellee.

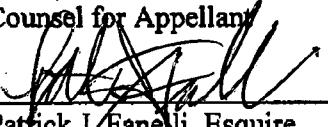
**STIPULATION**

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

  
\_\_\_\_\_  
Patrick J. Fanelli, Esquire  
Carl P. Beard, Esquire  
Solicitor, Clearfield Area School District

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

  
\_\_\_\_\_  
James A. Naddeo, Esquire  
Linda C. Lewis, Esquire  
Solicitor, Lawrence Township

**CONSENT ORDER**

AND NOW, to-wit, this 7<sup>th</sup> 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 Lawrence Township, Clearfield County, Pennsylvania and identified as Parcel No. 123.0-J08-000-00257-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%	\$44,370	\$252,100
2010	21.1%	\$44,370	\$210,282
2011	18.9%	\$44,370	\$234,760
2012	20.2%	\$44,370	\$219,651

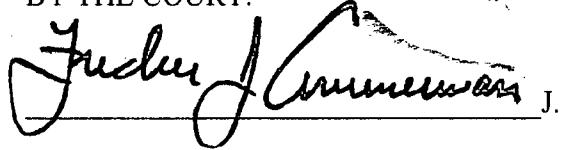
3. Within ninety (90) days of the date of this Consent Order, Clearfield County, Lawrence Township and Clearfield Area School District shall issue refunds for tax overpayments made on the Property based upon the settlement set forth in paragraph 2 herein.

4. In the event that Clearfield County, Lawrence 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.

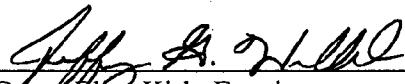
This Consent Order of Court may be executed in any number of counterparts, and each such counterpart hereof shall be deemed to be an original document, but all such counterparts together shall constitute for all purposes one Consent Order of Court.

The real estate tax appeal filed at No. 08-2191-CD is hereby SETTLED and DISCONTINUED with prejudice.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Judge J. C. Zimmerman".

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.



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

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Patrick J. Fanelli, Esquire  
Carl P. Beard, Esquire  
Solicitor, Clearfield Area School District

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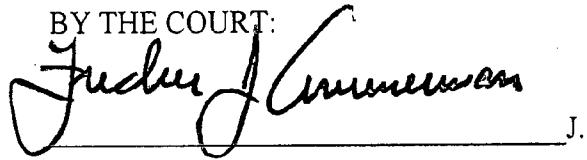
Kim C. Kesner, Esquire  
Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

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James A. Naddeo, Esquire  
Linda C. Lewis, Esquire  
Solicitor, Lawrence Township

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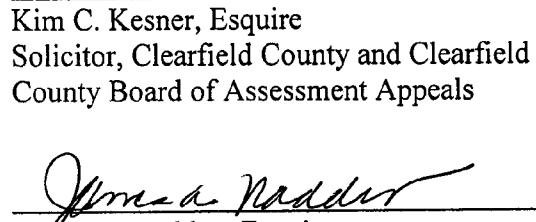
BY THE COURT:

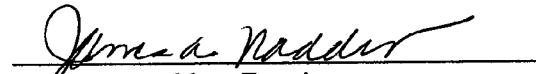
  
J.

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

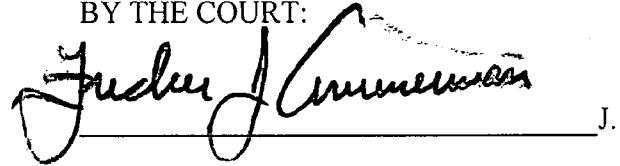
  
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BY THE COURT:



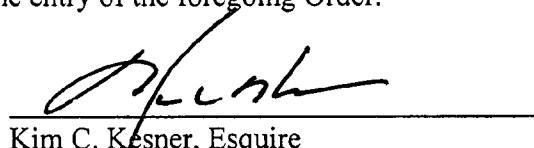
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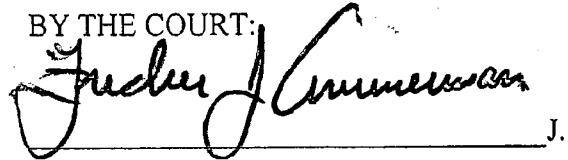


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County Board of Assessment Appeals

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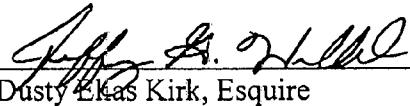
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BY THE COURT:

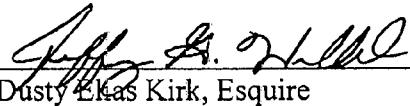


J.

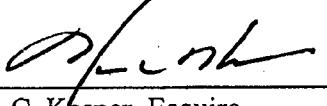
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Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant



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Solicitor, Clearfield Area School District



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County Board of Assessment Appeals



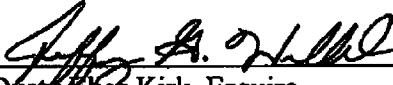
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Sean P. Delaney, Esquire  
Jeffrey G. Wilhelm, Esquire  
Counsel for Appellant



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Solicitor, Clearfield Area School District



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Solicitor, Clearfield County and Clearfield  
County Board of Assessment Appeals

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James A. Naddeo, Esquire  
Linda C. Lewis, Esquire  
Solicitor, Lawrence Township

**FILED**

MAR 08 2012

William A. Sharl  
Prothonotary/Clerk of Courts

DATE: 3/8/12

You are responsible for serving all appropriate parties.

The Prothonotary's office has provided service to:

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

Plaintiff(s) Party \_\_\_\_\_

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

Defendant(s) Party \_\_\_\_\_

Special Instructions: