

08-2193-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. 08-2193-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

TAX ASSESSMENT APPEAL

Appellee,

APPEAL FROM DECISION OF BOARD
OF ASSESSMENT APPEALS

vs.

CLEARFIELD COUNTY, LAWRENCE
TOWNSHIP and CLEARFIELD 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, 50th Floor
Pittsburgh, PA 15219-2502
(412) 454-5000

Dated: November 12, 2008

FILED *1cc Arty*
m11:03/01
NOV 13 2008 *Any pd: 95.00*
William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,)	CIVIL DIVISION
Appellant,)	
)	NO. _____
vs.)	
)	
CLEARFIELD COUNTY BOARD OF)	
ASSESSMENT APPEALS,)	
Appellee,)	
vs.)	
)	
CLEARFIELD COUNTY, 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. Robert and Bonnie Ogden 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-J07-000-00091 in the Clearfield County Assessment records.
2. Robert and Bonnie Ogden 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-J07-000-00091-DW-01, Control No. 123.0-96792 ("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	\$46,900
Total	\$46,900

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, 50th Floor
Pittsburgh, PA 15219-2502
(412) 454-5000

Dated: November 12, 2008

*Attorneys for Appellant, Crown
Communication Inc.*

Site 800199

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

FBR 20 09

Under the provisions of law, any person* approved 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 Elias Kirk, Esquire, Pepper Hamilton LLP, 500 Grant Street, 50th Floor, Pittsburgh, PA 15219

EMAIL ADDRESS:

PROPERTY SUBJECT OF APPEAL:

DISTRICT	MAP	SUB-MAP	PARCEL	SUB-PAR	SUB-PAR ET	CORPORATION NUMBER
123.0	J07	000	00091	DW	01	1230-96792

ASSESSMENT APPEAL \$46,900

OPINION OF VALUE OF THIS PROPERTY To be determined

DATE PURCHASED N/A

PURCHASE PRICE N/A

AMOUNT OF FIRE INSURANCE Not reflective of market value

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

CURRENT USE OF PROPERTY: Telecommunications Tower

TOTAL ACREAGE: N/A

TOTAL ACRES OF TILLABLE LAND: N/A

TOTAL ACRES OF WOODLAND: N/A

TOTAL ACRES OF WASTELAND: N/A

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

OUT BUILDINGS:

DESCRIPTION/USE

SIZE

#1

#2

#3

#4

#5

#6

#7

RECEIVED

AUG 29 2009

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 made subject to the penalties of 18 Pa. CS Section 4904, relating to unsworn falsification to authorities.

SIGNED:

Thomas G. Bow
V.P. Tax

DATE: 8-27-08

(Officer) of Record

PHONE NO.: (Home) N/A

EXHIBIT

A

2434,5000

ALL NOTICE OF PROCEEDINGS WILL BE MAILED TO

NAME: Dusty Elias Kirk, Esquire

ADDRESS: Pepper Hamilton LLP

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

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- cctax@clearfieldco.org

Crown Communication, Inc.

4017 Washington Rd

McMurray PA 15317

NOTICE OF BOARD ACTION ON APPEALS
PROM 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:

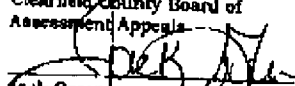
The Clearfield County Board of Assessment Appeals, having considered your appeal, has made an Order with reference to your 2009 real estate assessment as follows:

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

Dated: October 16, 2008

Sincerely,

Clearfield County Board of
Assessment Appeals


Jack Green


Maggie Billotte


Chris Bohley



Clearfield County Assessment Office



230 EAST MARKET STREET
SUITE 117
Clearfield, Pennsylvania 16830
FAX (814) 765-2640

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 #110.0-49752	2009 Market Value \$228,500 affirmed, without change. 2009 Assessed Value \$57,125 affirmed, without change.
District: Lawrence Township Map #123.0-107-000-00091-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 #123.0-108-000-00257-DW-01 Control #123.0-96690	2009 Market Value \$227,100 affirmed, without change. 2009 Assessed Value \$56,825 affirmed, without change.
District: Penn Township Map #125.0-011-000-00015-DW-01 Control #125.0-85516	2009 Market Value \$294,000 affirmed, without change. 2009 Assessed Value \$71,500 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 \$37,525 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 11th day of November, 2008.

Thomas D. Bone

CERTIFICATE OF SERVICE

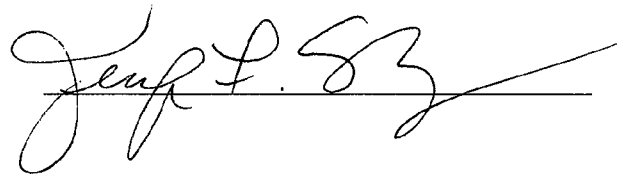
I hereby certify that a true and correct copy of the within Appeal from Decision of Board of Assessment Appeals has been served upon the following parties by first class mail, postage prepaid on this 12th day of November, 2008.

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

A handwritten signature in black ink, appearing to read "Carl P. Beard", written over a horizontal line.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,

CIVIL DIVISION

Appellant,

NO. 08-2193-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, LAWRENCE
TOWNSHIP and CLEARFIELD AREA
SCHOOL DISTRICT,

Interested Parties.

FILED
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NOV 14 2008

William A. Shaw
Prothonotary/Clerk of Courts
ICC Amy DiPaolo

ORDER

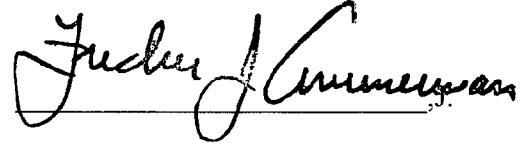
AND NOW, this 14th day of November, 2008, upon

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 ~~am~~ 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 cursive script, appearing to read "Judge J. Cunningham", written over a horizontal line.

IN THE COURT OF COMMON PLEAS
OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.
Appellant

v.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,

Respondent

and

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

CIVIL ACTION – LAW

No. 08-2193-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

⁵
FILED ICC Atty
m/11:35cm Fanelli
NOV 24 2008 copy to CIA

William A. Shaw
Prothonotary/Clerk of Courts

IN THE COURT OF COMMON PLEAS
OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.
Appellant

v.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,

Respondent

and

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

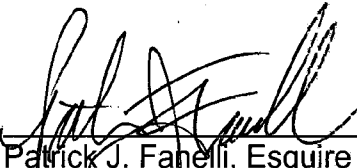
CIVIL ACTION - LAW

No. 08-2193-CD

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.
Appellant

v.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,

Respondent

and

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

CIVIL ACTION - LAW

No. 08-2193-CD

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 21st 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, 50th 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

FILED

NOV 24 2008

William A. Shaw
Prothonotary/Clerk of Courts

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 - 2193 - 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

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NOV 26 2008

William A. Shaw
Prothonotary/Clerk of Courts

4cc
Att. Lewis
Copy to CIA

OK

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

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No. 08 - 2193 - CD.

CERTIFICATE OF SERVICE

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

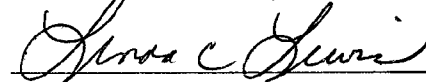
Kim C. Kesner, Esquire
Solicitor, Clearfield Co. and
Board of Property Assessments
212 South Second Street
Clearfield, PA 16830

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, 50th 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,

Vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

Vs.

CLEARFIELD COUNTY, LAWRENCE
TOWNSHIP and CLEARFIELD AREA
SCHOOL DISTRICT,

Interested Parties,

No. 08-2193-CD

STATUTORY APPEAL:
TAX ASSESSMENT

Type of Pleading:

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

Filed on Behalf of:
APPELLEE

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, 50th 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

FILED
DEC 04 2008

William A. Shaw
Prothonotary/Clerk of Courts

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,

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

Kim C. Kesner, Esquire
Counsel for Clearfield County

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION INC.,	:	No. 08-2193-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

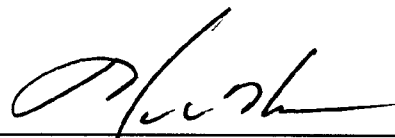
I do hereby certify that on the 4 day of December, 2008, I served a true and correct copy of the within Answer of Clearfield County Board of Assessment Appeals by first class mail, postage prepaid, on the following:

Dusty Elias Kirk, Esquire
Sharon F. DiPaolo, Esquire
One Mellon Center
500 Grant Street, 50th 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. 08-2193-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
50th 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. 08-2193-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee,

vs.

CLEARFIELD COUNTY, LAWRENCE
TOWNSHIP and CLEARFIELD AREA
SCHOOL DISTRICT,

Interested Parties.

AFFIDAVIT OF SERVICE

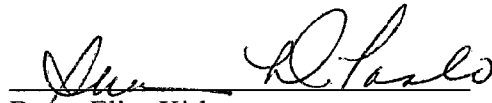
I, Sharon F. DiPaolo, being duly sworn according to law, hereby depose and say:

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
Sharon F. DiPaolo
PA I.D. No. 74520
PEPPER HAMILTON LLP
Firm I.D. No. 143
50th 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

X *Kim Kesner*

- ☐ Agent
☐ Addressee

B. Received by (Printed Name)

Kim C. Kesner

C. Date of Delivery

NOV 24 2008

D. Is delivery address different from item 1?

If YES, enter delivery address below:

- ☐ Yes
☐ No

3. Service Type

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

4. Restricted Delivery? (Extra Fee)

- ☐ Yes

CERTIFIED MAIL™ RECEIPT

(Domestic Mail Only, No Insurance Coverage Provided)

For delivery information visit our website at www.usps.gov

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

Sent To

Street, Apt.
or PO Box
City, State

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

PS Form

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

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *Jean Orr*

- ☐ Agent
☐ Addressee

B. Received by (Printed Name)

JEAN ORR

NOV 24 2008

D. Is delivery address different from item 1?

If YES, enter delivery address below:

- ☐ Yes
☐ No

3. Service Type

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

4. Restricted Delivery? (Extra Fee)

- ☐ Yes

7008 0150 0002 7852 2643

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
3366 Lynwood Drive
Altoona, PA 16603

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *Nichole Shiver*

- ☐ Agent
☐ Addressee

B. Received by (Printed Name)

Nichole Shiver

C. Date of Delivery

11-24-08

D. Is delivery address different from item 1?

If YES, enter delivery address below:

- ☐ Yes
☐ 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 2520

PS Form 3811, February 2004

Domestic Return Receipt

U.S. Postal Service™

CERTIFIED MAIL™ RECEIPT

(Domestic Mail Only, No Insurance Coverage Provided)

For delivery information visit our website at www.usps.gov

OFFICIAL USE

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

S

S

S

C

Carl P. Beard, Esquire
Andrews & Beard
3366 Lynwood Drive
Altoona, PA 16603

EXHIBIT

tabbies

"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 Swatsworth

- ☐ Agent
☐ Addressee

B. Received by (Printed Name)

Heather Swatsworth

C. Date of Delivery

NOV 24 2008

D. Is delivery address different from item 1?

If YES, enter delivery address below: ☐ Yes ☐ 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

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. Shugart
Clearfield 09*

Sent To

Street, Apt. No.,
or PO Box No.

City, State, ZIP+

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

PS Form 3800

7008 0150 0002 7852 2636

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



IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 08-2193-CD

vs.

SUBSTITUTION OF COUNSEL

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Filed on behalf of Appellant,
Crown Communication, Inc.

Appellee,

vs.

Counsel of Record for This Party:

CLEARFIELD COUNTY, LAWRENCE
TOWNSHIP and CLEARFIELD AREA
SCHOOL DISTRICT,

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

Interested Parties.

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. 08-2193-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 29th 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 2nd 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: 
Attorney for Appellant

CA

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

CROWN COMMUNICATION, INC.,

CIVIL ACTION – LAW

Appellant,

NO. 08-2193-CD

vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

STIPULATION AND ORDER

Appellee,

Filed on Behalf of Appellant,
Crown Communication, Inc.

vs.

CLEARFIELD COUNTY, LAWRENCE
TOWNSHIP and CLEARFIELD 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 30c
019:54761
MAR 08 2012
Att'y 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. 08-2193-CD

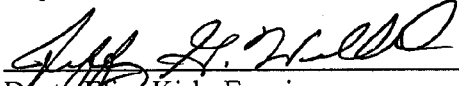
vs.

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, Esquire
Counsel for Appellant

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

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

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

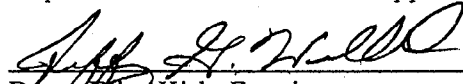
IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA
CROWN COMMUNICATION, INC., CIVIL DIVISION
Appellant, NO. 08-2193-CD

vs..

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,
Appellee.

STIPULATION

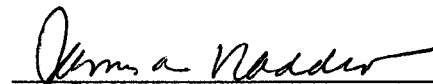
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Dusty Elias Kirk, Esquire
Sean P. Delaney, Esquire
Jeffrey G. Wilhelm, Esquire
Counsel for Appellant

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

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



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. 08-2193-CD

vs.

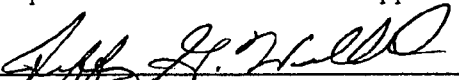
CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

Appellee.

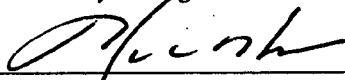
STIPULATION

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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

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

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. 08-2193-CD

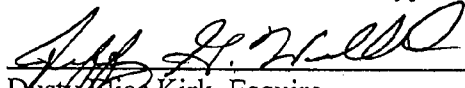
vs..

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

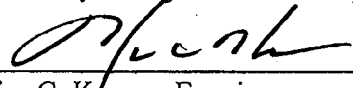
Appellee.

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.

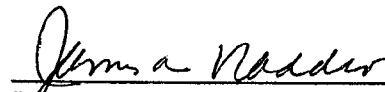


Dusty Elias Kirk, Esquire
Sean P. Delaney, Esquire
Jeffrey G. Wilhelm, Esquire
Counsel for Appellant



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

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



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. 08-2193-CD

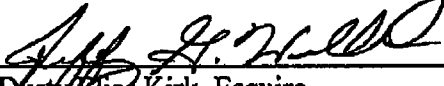
VS. .

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,

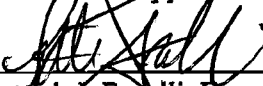
Appellee.

STIPULATION

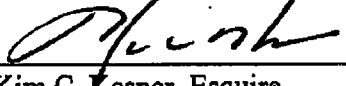
AND NOW, comes the Appellant, Crown Communication, Inc., by its counsel, Dusty Elias Kirk, Esquire, Sean P. Delaney, Esquire and Jeffrey G. Wilhelm, Esquire; Appellee, Clearfield County Board of Assessment Appeals, by Kim C. Kesner, Esquire; Interested Party, Clearfield County, by Kim C. Kesner, Esquire; 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, Esquire
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 7th 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-J07-000-00091-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%	\$17,600	\$100,000
2010	21.1%	\$17,600	\$83,412
2011	18.9%	\$17,600	\$93,122
2012	20.2%	\$17,600	\$87,129

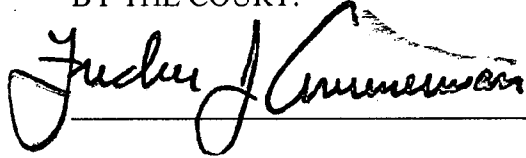
3. Within ninety (90) days of the date of this Consent Order, Clearfield County, Lawrence Township and Clearfield Area School District shall issue refunds for tax overpayments made on the Property based upon the settlement set forth in paragraph 2 herein.

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.

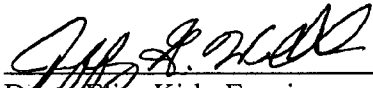
This Consent Order of Court may be executed in any number of counterparts, and each such counterpart hereof shall be deemed to be an original document, but all such counterparts together shall constitute for all purposes one Consent Order of Court.

The real estate tax appeal filed at No. 08-2193-CD is hereby SETTLED and
DISCONTINUED with prejudice.

BY THE COURT:

 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

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

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

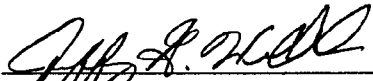
James A. Naddeo, Esquire
Linda C. Lewis, Esquire
Solicitor, Lawrence Township

The real estate tax appeal filed at No. 08-2193-CD is hereby SETTLED and
DISCONTINUED with prejudice.

BY THE COURT:


J.

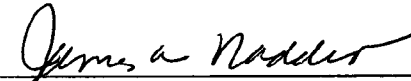
The undersigned, being counsel for the parties involved in this matter, hereby
consent, on behalf of their respective clients, to the entry of the foregoing Order.



Dusty Ehas 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

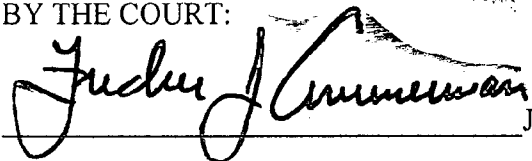
Patrick J. Fanelli, Esquire
Carl P. Beard, Esquire
Solicitor, Clearfield Area School District



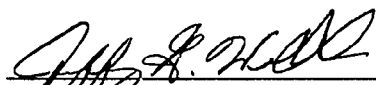
James A. Naddeo, Esquire
Linda C. Lewis, Esquire
Solicitor, Lawrence Township

The real estate tax appeal filed at No. 08-2193-CD is hereby SETTLED and
DISCONTINUED with prejudice.

BY THE COURT:

 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



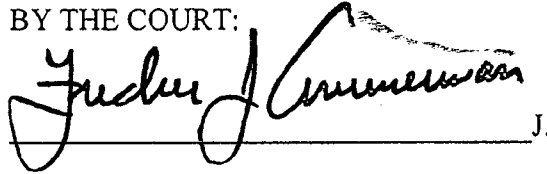
Kim C. Kesner, Esquire
Solicitor, Clearfield County and Clearfield
County Board of Assessment Appeals

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


James A. Naddeo, Esquire
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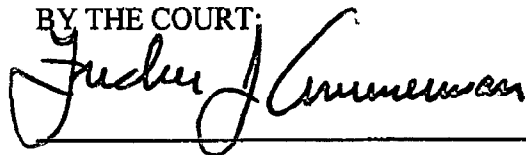
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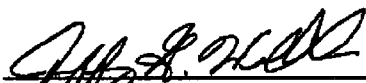

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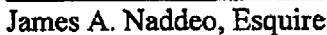
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FILED

MAR 08 2012

William A. Shaw
Prothonotary/Clerk of Courts

DATE 3/8/12

X You are responsible for serving all appropriate parties.

 The Prothonotary's office has provided service

 Plaintiff(s) Answered Other

 Defendant(s) Answered y

 Special Instructions: