

08-2259-CD
C. Ricotta vs Clfd Bd of Assessment al

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

C. TERRY RICOTTA,
Petitioner/Appellant,

v.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, BOARD OF
COMMISSIONERS OF CLEARFIELD
COUNTY and CLEARFIELD COUNTY
CHIEFTAX ASSESSOR,
Respondents.

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No. 08-2259-CD

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Type of Case: Statutory Appeal

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* **Type of Pleading:** Petition of Appeal
* from Decision of Clearfield County Tax
* Assessment Board

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* **Filed on Behalf of:** Petitioner/Appellant

*

* **Counsel of Record for this Party:**

* John Sughrue, Esquire
* Supreme Court No. 01037
* 225 East Market Street
* Clearfield, PA 16830
* Phone: (814) 765-1704
* Fax: (814) 765-6959

*

* **Other Counsel of Record:**

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FILED 4cc
019-18-671 Atty Sughrue
NOV 24 2008
William A. Shaw Atty pd
Prothonotary/Clerk of Courts 95.00

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

C. TERRY RICOTTA,

Petitioner/Appellant,

*

*

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v.

No. _____

*

*

Type of Case: Statutory Appeal

*

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, BOARD OF
COMMISSIONERS OF CLEARFIELD
COUNTY and CLEARFIELD COUNTY
CHIEFTAX ASSESSOR,
Respondents.

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**PETITION OF APPEAL FROM DECISION OF
CLEARFIELD COUNTY TAX ASSESSMENT BOARD**

AND NOW, comes C. TERRY RICOTTA a/k/a CHARLES TERRY RICOTTA, by his Attorney, John Sughrue, and files the within Appeal from decision of the Clearfield County Tax Assessment Board dated October 24, 2008 and in support thereof represents the following:

1. That C. Terry Ricotta (hereafter, "Appellant") is an adult individual who maintains his permanent residence and domicile at Woodland Road, Lawrence Township, Clearfield County, PO Box 303, Clearfield, Pennsylvania, 16830.

2. At all times relevant hereto and presently, Appellant is the owner of a lot situate on Spruce Street in Clearfield Borough, Clearfield County, Pennsylvania, commonly known as 221 Spruce Street, which property is assessed on the records of Clearfield County, Pennsylvania, as Tax Map Number 4.2-K08-237-0042 (hereafter referred to as "Property").

3. Prior to 2008, the Clearfield County Board of Commissioners and its Chief Assessor assessed the Property at \$7,125.00. In 2007, the Respondents assessed the Property for the year 2008 and thereafter at \$13,875.00, an increase of \$6,750.00.

4. On or about September 1, 2008, Petitioner filed an Appeal with the Clearfield County Board of Assessment Appeals and hearing in the matter was held on October 24, 2008.

5. On or about October 24, 2008, by written decision, copy attached hereto as **Exhibit A**, said Board of Appeals affirmed the assessment of the County and its Chief Tax Assessor at \$13,875.00.

6. Petitioner hereby appeals from the decision of the Clearfield County Board of Assessment Appeals, as provided by statute, generally, and for the following particular reasons:

A. The County Assessor and the Board of Appeals unlawfully increased the assessment of the property in excess of the amount permitted by law;

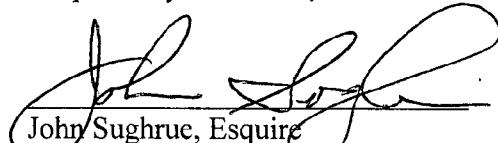
B. The County Assessor and the Board of Appeals unlawfully re-categorized the Property and recalculated the assessment of the Property in a manner or by a method contrary to law;

C. The County Assessor is apparently attempting to reassess the Property and allegedly correct a mistake in the assessment from the prior general assessment, all of which is prohibited by law;

D. Under the facts and circumstances of this case, the action of the County Assessor and Board of Assessment Appeals constitutes an unlawful spot assessment or is otherwise prohibited under the law.

WHEREFORE, Petitioner respectfully moves the Honorable Court to vacate the current 2008 assessment and to reinstate the Property's prior assessment or, in the alternative, to issue an Order assessing the Property in a correct amount calculated in accordance with the applicable law, with costs of this action taxed to Clearfield County.

Respectfully submitted,



John Sughrue, Esquire
Attorney for Petitioner/Appellant

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

Ricotta, Charles Terry

F O B O X 303

Clearfield PA 16830

NOTICE OF BOARD ACTION ON APPEALS
FROM 2009 REAL ESTATE ASSESSMENT

Appellant Name	:	Ricotta, Charles Terry
Person Appearing	:	Charles Ricotta & John Sughrue
Location	:	Clearfield Borough - 2nd Ward
Map #	:	004.2-K08-237-00042
Property Identification	:	Bldg. & L
Original 2009 market valuation	:	\$55,500.
Original 2009 assessed valuation	:	\$13,875.
Date of appeal hearing	:	October 24, 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 24, 2008

Sincerely,

Clearfield County Board of
Assessment Appeals

Jack Green

Maggie Billote

Chris Bohley

Exhibit A

VERIFICATION

I, C. Terry Ricotta, verify that the statements made in this PETITION OF APPEAL FROM DECISION OF CLEARFIELD COUNTY TAX ASSESSMENT BOARD are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are made subject to the penalties of 18 Pa.C.S. §4904 relating to unsworn falsification to authorities.

Date: November 3, 2008



C. Terry Ricotta

CERTIFICATE OF SERVICE

AND NOW, I do hereby certify that on November 24, 2008, 2008, I caused a true and correct copy of PETITION OF APPEAL FROM DECISION OF CLEARFIELD COUNTY TAX ASSESSMENT BOARD to be served on the following and in the manner indicated below:

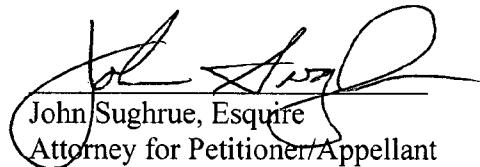
By Personal Service Upon:

Board of Commissioners
Clearfield County Courthouse
230 East Market Street
Clearfield, PA 16830

Chief Tax Assessor
Clearfield County Courthouse
230 East Market Street
Clearfield, PA 16830

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

Date: November 24, 2008



John Sughrue, Esquire
Attorney for Petitioner/Appellant

1A

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

C. TERRY RICOTTA,
Petitioner/Appellant,

v.

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*
* No. 08-2259-CD

*
* Type of Case: Statutory Appeal

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, BOARD OF
COMMISSIONERS OF CLEARFIELD
COUNTY and CLEARFIELD COUNTY
CHIEFTAX ASSESSOR,
Respondents.

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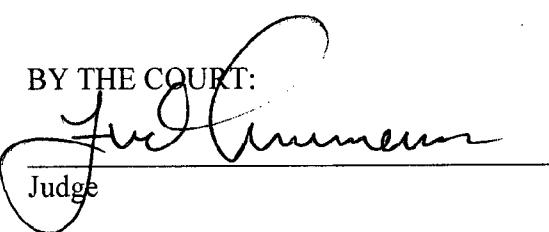
ORDER

AND NOW, to wit: this 1st day of December, 2008, upon consideration of Petitioner's, C. Terry Ricotta, Petition of Appeal from Clearfield County Tax Assessment Board, a Rule is hereby issued upon Respondents, to show cause, if any, why the Prayer of the said Petition should not be granted.

RULE RETURNABLE on the 22nd day of December, 2008, for filing written response.

ARGUMENT/HEARING ON THE MERITS of said Petition shall be held on the 22nd day of December, 2008 at 1 : 30 o'clock P.m. in Courtroom No. 1, Clearfield County Courthouse, 1 N. 2nd Street, Clearfield, Pennsylvania.

BY THE COURT:


Judge

FILED 300
014-000301 Atty Sughrue
DEC 01 2008

S William A. Shaw
Prothonotary/Clerk of Courts

FILED

DEC 01 2008

William A. Shaw
Prothonotary/Clerk of Court

DATE: 12/1/08

You are responsible for serving all appropriate parties.

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

Plaintiff(s) Plaintiff(s) Attorney Other

Defendant(s) Defendant(s) Attorney

Special Instructions:

FILED

DEC 09 2008

18:50/

William A. Shaw
Prothonotary/Clerk of Courts

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

C. TERRY RICOTTA,
Petitioner/Appellant,

v.

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*
* No. 08-2259-CD

* Type of Case: Statutory Appeal

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, BOARD OF
COMMISSIONERS OF CLEARFIELD
COUNTY and CLEARFIELD COUNTY
CHIEFTAX ASSESSOR,
Respondents.

* Type of Pleading: Petitioner/Appellant's
* Motion for Rescheduling Hearing Date

* Filed on Behalf of: Petitioner/Appellant

* Counsel of Record for this Party:

* John Sughrue, Esquire
* Supreme Court No. 01037
* 225 East Market Street
* Clearfield, PA 16830
* Phone: (814) 765-1704
* Fax: (814) 765-6959

* Other Counsel of Record:

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

C. TERRY RICOTTA, Petitioner/Appellant,	*
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v.	*
	No. 08-2259-CD
	*
	*
	Type of Case: Statutory Appeal
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CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS, BOARD OF COMMISSIONERS OF CLEARFIELD COUNTY and CLEARFIELD COUNTY CHIEF TAX ASSESSOR, Respondents.	*
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**PETITIONER/APPELLANT'S MOTION FOR
RESCHEDULING OF HEARING DATE**

To the Honorable, Judges of said Court.

AND NOW, comes Petitioner/Appellant, C. TERRY RICOTTA, by his Attorney, John Sughrue, and respectfully requests Hearing scheduled for December 22, 2008 to be rescheduled to late April or early May 2009 and in support thereof represents the following:

1. This is a Statutory Appeal contesting the reassessment of an apartment building (hereafter, “the Building”) in Clearfield Borough after it was partially destroyed by a fire.
2. Hearing on this matter has been scheduled for December 22, 2008 by Order of this Court dated December 1, 2008, copy attached for easy reference.
3. Petitioner/Appellant asks that said Hearing be rescheduled for late April or early May 2009 and in support thereof represents the following:

A. Petitioner/Appellant is living in Florida at the present time and will not return to his home in Clearfield Borough until about April 1, 2009. It would be an economic hardship on him to require him to fly home during the holidays;

B. It is appropriate and necessary in order to be prepared for this hearing to employ a realtor for the purpose of evaluating and appraising the Building and formulating an opinion as to its increase in value for tax assessment purposes as a result of its reconstruction after the fire and an increase in the number of units in the Building;

C. There are a limited number of qualified commercial realtors in the region and Petitioner/Appellant is attempting to secure the services of a realtor as of this date;

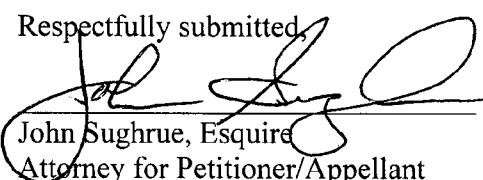
D. The issues in this case are complex because the Building was partially destroyed by fire; reconstructed; and the units in the Building increased in the course of reconstruction giving rise to an issue of the extent to which the assessment may lawfully be changed;

E. There will be no prejudice to the County or the Assessment Board if the matter is rescheduled. The 2008 real estate taxes on the Building have been paid in full in accordance with the new assessment. Further, as of this date, the tax assessment for the Building has not been changed and the 2009 real estate taxes will be assessed on the new assessment.

4. The County Assessment Board is represented in this matter by the County Solicitor, Kim C. Kesner, Esquire. Mr. Kesner has been contacted and he advises in writing that he does not oppose the granting of this Motion.

WHEREFORE, Petitioner/Appellant, by his Attorney, respectfully moves the Honorable Court to cancel Hearing scheduled in this matter for December 22, 2008, or to convert the matter to a Status Conference and to reschedule the Hearing on the merits for late April or early May 2009 or at such other time thereafter as is convenient with the Court's calendar.

Respectfully submitted,



John Sughrue, Esquire
Attorney for Petitioner/Appellant

Seigneur

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

C. TERRY RICOTTA,
Petitioner/Appellant,

V.

No. 08-2259-CD

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, BOARD OF
COMMISSIONERS OF CLEARFIELD
COUNTY and CLEARFIELD COUNTY
CHIEF TAX ASSESSOR,
Respondents.

ORDER

AND NOW, to wit: this 1st day of December, 2008, upon consideration of Petitioner's, C. Terry Ricotta, Petition of Appeal from Clearfield County Tax Assessment Board, a Rule is hereby issued upon Respondents, to show cause, if any, why the Prayer of the said Petition should not be granted.

RULE RETURNABLE on the 22nd day of December, 2008, for filing written response.

22nd ARGUMENT/HEARING ON THE MERITS of said Petition shall be held on the day of December, 2008 at 1 : 30 o'clock P.m. in Courtroom No. 1, Clearfield County Courthouse, 1 N. 2nd Street, Clearfield, Pennsylvania.

BY THE COURT: /S/ Fredric J Ammerman

Judge

I hereby certify this to be a true and attested copy of the original statement filed in this case.

DEC 01 2008

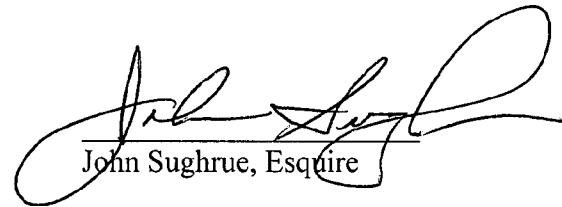
Attest,

William L. Green
Prothonotary/
Clerk of Courts

VERIFICATION

I, John Sughrue, Attorney for C. Terry Ricotta, Petitioner/Appellant, verify that the statements made in **PETITIONER/APPELLANT'S MOTION FOR RESCHEDULING HEARING DATE** are based on information received and are true and correct to the best of my information, knowledge and belief. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. §4904 relating to unsworn falsification to authorities.

Date: December 9, 2008



John Sughrue, Esquire

CERTIFICATE OF SERVICE

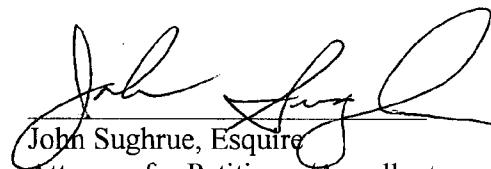
AND NOW, I do hereby certify that on December 9, 2008, I caused a true and correct copy of PETITIONER/APPELLANT'S MOTION FOR RESCHEDULING OF HEARING DATE to be served on the following and in the manner indicated below:

By Facsimile and United States Mail, First Class, Postage Prepaid
Addressed as Follows:

Court Administrator
Clearfield County Courthouse
1 North Second Street
Clearfield, PA 16830
Fax: 765-7649

Kim C. Kesner, Esquire
212 South Second Street
Clearfield, PA 16830
Fax: 814-765-1776

Date: December 9, 2008



John Sughrue, Esquire
Attorney for Petitioner/Appellant

FILED
DEC 09 2008
William A. Shaw
Prothonotary/Clerk of Courts

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

C. TERRY RICOTTA,
Petitioner/Appellant,

v.

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* No. 08-2259-CD

*
* Type of Case: Statutory Appeal

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, BOARD OF
COMMISSIONERS OF CLEARFIELD
COUNTY and CLEARFIELD COUNTY
CHIEF TAX ASSESSOR,
Respondents.

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FILED

DEC 12 2008
11:30 AM

William A. Shaw
Prothonotary/Clerk of Courts
610
1 CENT TO ATT

ORDER

AND NOW, this 11 day of December, 2008, upon consideration of Petitioner/Appellant's, C. Terry Ricotta, Motion to Reschedule December 22, 2008 Hearing, it appearing that the Respondents do not oppose said Motion and that it would otherwise be appropriate, it is ORDERED:

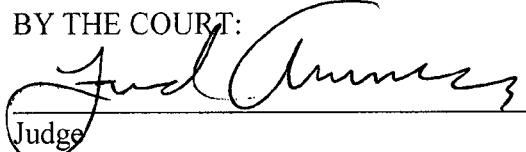
1. Argument on the within Motion is scheduled for the 7th day of May, 2009, at 1:30 o'clock P.m. in Courtroom No. 1;

2. That Hearing scheduled for December 22, 2008 in the above captioned matter shall be and is hereby CANCELLED;

3. Status Conference for the above captioned matter is hereby scheduled for the _____ day of _____, 2008;

4. The Court Administrator is directed to reschedule Hearing on the merits in this matter for late April 2009 or for May 2009, in due course, consistent with the Court's calendar.

BY THE COURT:


Judge

FILED
DEC 12 2008
William A. Stein
Prothonotary/Clerk of Courts

DATE: 12/12/08 for serving all appropriate parties.
 You are responsible for providing service to the following parties:
 The Prothonotary's office has provided service to Other
 Plaintiff(s) Attorney
 Plaintiff(s) Defendant(s) Attorney
 Defendant(s) Defendant(s)
 Special Instructions:

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

5 **FILED**
04/03/2009 pcc
MAY 11 2009 **Attys:**
MAY 11 2009 **Susanne**
box **Kesner**
William A. Shaw
Prothonotary/Clerk of Courts

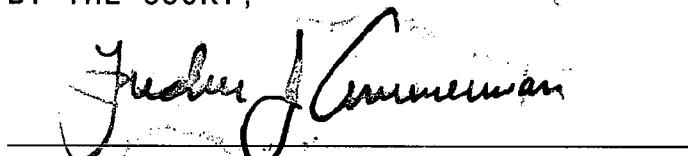
C. TERRY RICOTTA }
VS } NO. 08-2259-CD
CLEARFIELD COUNTY BOARD }
OF ASSESSMENT APPEALS, }
BOARD OF COMMISSIONERS OF }
CLEARFIELD COUNTY AND }
CLEARFIELD COUNTY CHIEF }
TAX ASSESSOR }

ORDER

NOW, this 7th day of May, 2009, this being the date set for de novo hearing relative assessment appeal, with the Court noting that some testimony has been taken. The Court further notes that during the hearing, the County changed its designation of the property from commercial to residential and that the appellant had no prior notice of that fact. In consideration of same, it is the ORDER of this Court that the hearing be and is hereby CONTINUED to a later date to be set by the Court Administrator, estimated time thereof to be ninety (90) minutes. In addition, the appellant shall have no more

than ten (10) days to file an amended appeal document
should he wish to do so.

BY THE COURT,

A handwritten signature in black ink, appearing to read "Judge J. C. Zimmerman". The signature is fluid and cursive, with "Judge" and "Zimmerman" being the most distinct parts.

President Judge

FILED

MAY 11 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 5/11/09

 You are responsible for serving all appropriate parties.

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

 Plaintiff(s) Plaintiff(s) Attorney Other

 Defendant(s) Defendant(s) Attorney Other

 Special Instructions:

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

C. TERRY RICOTTA,
Petitioner/Appellant,

v. * No. 08-2259-CD

* No. 08-2259-CD
*
* Type of Case: Statutory Appeal

CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS, BOARD OF COMMISSIONERS OF CLEARFIELD COUNTY and CLEARFIELD COUNTY CHIEFTAX ASSESSOR,
Respondents.

- * **Type of Pleading:** First Amendment to Petition
- * of Appeal from Decision of Clearfield County
- * Tax Assessment Board

* **Filed on Behalf of:** Petitioner/Appellant

- * **Counsel of Record for this**
- * John Sughrue, Esquire
- * Supreme Court No. 01037
- * 225 East Market Street
- * Clearfield, PA 16830
- * Phone: (814) 765-1704
- * Fax: (814) 765-6959

- * **Other Counsel of Record:**
- * Kim C. Kesner, Esquire
- * Supreme Court No.
- * 212 South Second Street
- * Clearfield, PA 16830
- * Phone: (814) 765-1706
- * Fax: (814) 765-1776

4 **FILED** 3cc
03-47601 Atty Sughrue
MAY 18 2009

William A. Shaw
Prothonotary/Clerk of Courts

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

C. TERRY RICOTTA,	*
Petitioner/Appellant,	*
	*
v.	*
	No. 08-2259-CD
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	Type of Case: Statutory Appeal
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CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS, BOARD OF COMMISSIONERS OF CLEARFIELD COUNTY and CLEARFIELD COUNTY CHIEFTAX ASSESSOR,	*
Respondents.	*

**FIRST AMENDMENT TO
PETITION OF APPEAL FROM DECISION OF
CLEARFIELD COUNTY TAX ASSESSMENT BOARD**

AND NOW, pursuant to Order of Court dated May 7, 2009, comes C. TERRY RICOTTA a/k/a CHARLES TERRY RICOTTA, by his Attorney, John Sughrue, and files the within Amended Appeal from decision of the Clearfield County Tax Assessment Board dated October 24, 2008 and in support thereof represents the following:

1. That C. Terry Ricotta (hereafter, "Appellant") is an adult individual who maintains his permanent residence and domicile at Woodland Road, Lawrence Township, Clearfield County, PO Box 303, Clearfield, Pennsylvania, 16830.
2. At all times relevant hereto and presently, Appellant is the owner of a lot situate on Spruce Street in Clearfield Borough, Clearfield County, Pennsylvania, commonly known as 221 Spruce Street, which property is assessed on the records of Clearfield County, Pennsylvania, as Tax Map Number 4.2-K08-237-0042 (hereafter referred to as "Property").

3. Prior to 2008, the Clearfield County Board of Commissioners and its Chief Assessor assessed the Property at \$7,125.00. In 2007, the Respondents assessed the Property for the year 2008 and thereafter at \$13,875.00, an increase of \$6,750.00.

4. On or about September 1, 2008, Petitioner filed an Appeal with the Clearfield County Board of Assessment Appeals and hearing in the matter was held on October 24, 2008.

5. On or about October 24, 2008, by written decision, copy attached hereto as **Exhibit A**, said Board of Appeals affirmed the assessment of the County and its Chief Tax Assessor at \$13,875.00.

6. Petitioner hereby appeals from the decision of the Clearfield County Board of Assessment Appeals, as provided by statute, generally, and for the following particular reasons:

A. The County Assessor and the Board of Appeals unlawfully increased the assessment of the property in excess of the amount permitted by law;

B. The County Assessor and the Board of Appeals unlawfully re-categorized the Property and recalculated the assessment of the Property in a manner or by a method contrary to law;

C. The County Assessor is apparently attempting to reassess the Property and allegedly correct a mistake in the assessment from the prior general assessment, all of which is prohibited by law;

D. Under the facts and circumstances of this case, the action of the County Assessor and Board of Assessment Appeals constitutes an unlawful spot assessment or is otherwise prohibited under the law.

**AND NOW, UNDER AUTHORITY OF COURT ORDER DATED MAY 7, 2009, THE
FOLLOWING ISSUES ARE RAISED FOR THE COURT'S CONSIDERATION:**

E. Restoration of a building structure damaged by fire to its pre-fire condition is not an improvement within the meaning of the statute authorizing reassessment and as a result, the subject reassessment is unlawful;

F. The actual value of \$55,500.00 originally established by the County Assessors and confirmed by the Board of Appeals and the actual value of \$56,100.00 which the County Assessor has advocated at trial (without Board of Appeals' approval) were improperly computed by the Assessors, including the erroneous application of the presumptions, factors, formulas, schedules, variables and other methodology required to be utilized by the Assessors, to assure uniformity with the 1988 base year;

G. In reassessing a property because of improvements made, the Assessors should be limited to assessing the value the said improvements add to the existing property valuation and are solely attributable to such improvements and may not be used as an excuse or reason to reassess the entire building or structure that is the subject of the assessment and/or correct or change valuation factors, formulas, schedules, presumptions, numbers or the like that were used originally for the base tax year;

H. It is patently unreasonable, unfair and inequitable for a reassessment of a four unit apartment building to be more than doubled in assessed value from \$5,475.00 to \$13,875.00 as a result of an improvement that consists substantially of adding a fifth unit in the attic, access stairs to that unit and new siding;

I. According to County policy, only those properties for which a building permit is issued, are selected for examination and reassessment. That policy results in a random

selection of properties located in municipalities that have and/or enforce building permits. No property located in a municipality which does not have building permits or does not enforce building permits or has a threshold for permits are required to be reassessed. No properties which are improved without a building permit being issued are reassessed. There are no provisions in the statute for a building permit to be the criteria for selection. As a result, the procedure used by the County fails to provide the uniformity and equalization required by the statutes and Pennsylvania Constitution;

J. In setting the new assessment, the County admittedly used only the cost process in arriving at the actual value or fair market value from which the 25% assessment ratio is computed. According to 72 PS 5348, the Assessor is required in determining the actual value of the property to consider three methods and in order to provide for equalization within the taxing district of similar properties. The Assessor is obligated... "in arriving at the actual value, all three methods, namely, costs (reproduction or replacement, as applicable, less depreciation and all forms of obsolescence), comparable sales and income approaches must be considered in conjunction with one another", 72 PS 5348. Assessment of properties by County Board of Assessment Appeals must be equal and uniform, Greenwich Tp. v. Murtagh, 659 A2nd 1083 (Cmwlth, 1995);

K. Clearfield County values real property and assesses real property for realty tax purposes based on a base year of 1988. Since that date, Clearfield County has not caused any county-wide reassessment to occur or caused an "across the board reassessment" to be established pursuant to any other method authorized by statute. As a result, Clearfield County's tax assessment procedure is unconstitutional and may not be enforced. This

averment is made in reliance upon a Supreme Court of Pennsylvania decision involving Allegheny County which was recently decided. Citation will be provided;

7. Any person aggrieved by any assessment, whether or not the value thereof shall have been changed since the preceding annual assessment...may appeal to the Board for relief, 72 PS §5349(c).

WHEREFORE, Petitioner respectfully moves the Honorable Court to vacate the current 2008 assessment and to reinstate the Property's prior assessment or, in the alternative, to issue an Order assessing the Property in a correct amount calculated in accordance with the applicable law, with costs of this action taxed to Clearfield County.

Respectfully submitted,

John Sughrue, Esquire
Attorney for Petitioner/Appellant

CERTIFICATE OF SERVICE

AND NOW, I do hereby certify that on May 18, 2009, I caused a true and correct copy of FIRST AMENDMENT TO PETITION OF APPEAL FROM DECISION OF CLEARFIELD COUNTY TAX ASSESSMENT BOARD to be served on the following and in the manner indicated below:

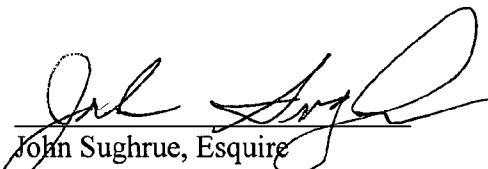
By Personal Service Upon:

Honorable Fredric J. Ammerman
Clearfield County Courthouse
1 North Second Street
Clearfield, PA 16830

By Facsimile and United States Mail, First Class, Postage Prepaid
Addressed as Follows:

Kim C. Kesner, Esquire
212 South Second Street
Clearfield, PA 16830
Fax: 814-765-1776

Date: May 18, 2009



John Sughrue, Esquire
Attorney for Petitioner/Appellant

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

C. TERRY RICOTTA,
Plaintiff

vs. * NO. 08-2259-CD

CLEARFIELD COUNTY BOARD OF ASSESSMENT *
APPEALS, BOARD OF COMMISSIONERS OF *
CLEARFIELD COUNTY AND CLEARFIELD COUNTY*
CHIEF TAX ASSESSOR, *
Defendants *

ORDER

AND NOW, this 19th day of May, 2009, it is the ORDER of this Court that the de novo hearing of May 7, 2007, relative assessment appeal, in the above-captioned case be and is hereby continued to **July 27, 2009 at 9:00 a.m.** in Courtroom No. 1 of the Clearfield County Courthouse, Clearfield, Pennsylvania.

Ninety minutes has been allotted for this proceeding.

BY THE COURT,

FREDRIC J. AMMERMAN
President Judge

FILED 2cc
09:51 6/1 MAY 20 2009 Atty's: Sughrue
MAY 20 2009 KESNER

William A. Shaw
Prothonotary/Clerk of Courts

FILED

MAY 20 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 5/26/09

You are responsible for serving all appropriate parties.

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

Plaintiff(s) Plaintiff(s) Attorney Other
Defendant(s) Defendant(s) Attorney
Special Instructions: _____

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

C. TERRY RICOTTA,
Petitioner/Appellant,

v.

* No. 08-2259-CD

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, BOARD OF
COMMISSIONERS OF CLEARFIELD
COUNTY and CLEARFIELD COUNTY
CHIEF TAX ASSESSOR,
Respondents.

* Type of Case: Statutory Appeal

* **Type of Pleading:** Motion for Rescheduling
* of Hearing and Authorization to Engage in
* Discovery

* **Filed on Behalf of:** Petitioner/Appellant

* **Counsel of Record for this Party:**

* John Sughrue, Esquire
* Supreme Court No. 01037
* 225 East Market Street
* Clearfield, PA 16830
* Phone: (814) 765-1704
* Fax: (814) 765-6959

* **Other Counsel of Record:**

* Kim C. Kesner, Esquire
* Supreme Court No.
* 212 South Second Street
* Clearfield, PA 16830
* Phone: (814) 765-1706
* Fax: (814) 765-1776

FILED

06/26/2009

William A. Shaw
Prothonotary/Clerk of Courts

Atty Sughrue

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

C. TERRY RICOTTA,

Petitioner/Appellant,

*

*

*

v.

* No. 08-2259-CD

*

* Type of Case: Statutory Appeal

*

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, BOARD OF
COMMISSIONERS OF CLEARFIELD
COUNTY and CLEARFIELD COUNTY
CHIEF TAX ASSESSOR,
Respondents.

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*

*

**MOTION FOR RESCHEDULING OF HEARING
AND AUTHORIZATION TO ENGAGE IN DISCOVERY**

To the Honorable Fredric J. Ammerman, President Judge of Said Court:

AND NOW, comes C. TERRY RICOTTA, Petitioner/Appellant in the above captioned matter, and moves the Honorable Court to reschedule Hearing De Novo scheduled in this matter for July 27, 2009 at 9:00 a.m. and to authorize a designated period for discovery and in support thereof represents the following:

1. On May 7, 2009, the parties were engaged in a Hearing De Novo on Petitioner's Appeal from a specific reassessment of his property which had been affirmed by the Board of Assessment Appeals. In the course of the hearing, the Clearfield County Assessor's Office changed its position on Petitioner's reassessment generally, including changing it from a

commercial designation to a residential designation and changing the fair market (actual) value of the property from the amount appealed, \$55,500.00, to \$56,100.00.

2. As a result of the County Assessor's change of position as aforesaid this Court entered an Order dated May 7, 2009 continuing the hearing and providing a period of time for Petitioner to amend his Appeal, and set a ninety-minute time period for the conclusion of the meritorious hearing. A copy of said Order is attached hereto as **Exhibit A**.

3. By Order dated May 19, 2009, copy attached hereto as **Exhibit B**, this Court scheduled the matter for continued Hearing De Novo on July 27, 2009 at 9:00 a.m.

Motion to Reschedule July 27, 2009 Hearing Date

4. Defense Counsel, John Sughrue, has been scheduled for several months to vacation out of state from July 18, 2009 through July 27, 2009 on a pre-planned and prepaid family vacation.

5. The vacation involves over 20 family members and a prepaid beach cottage. It's impossible for counsel to change the dates.

6. Because of the extended time from the office as aforesaid, it is difficult and undesirable to prepare for and conduct said hearing on the aforesaid scheduled date.

7. Moving counsel, by letter dated May 29, 2009, attached hereto as **Exhibit C**, contacted Attorney Kim C. Kesner, who represents Clearfield County's interest, and he does not object to the hearing being rescheduled, as indicated in his letter dated June 11, 2009, attached hereto as **Exhibit D**.

WHEREFORE, John Sughrue, Attorney for Appellant, respectfully moves the Honorable Court to cancel the hearing set for July 27, 2009 at 9:00 a.m. and to reschedule it as the Court's schedule permits.

Motion to Authorize Discovery

1. After the County's Assessor testified to a change of position, as aforesaid, regarding Appellant's assessment, the Court entered an Order, attached hereto as **Exhibit A**, continuing the case to permit Petitioner to amend his Appeal.
2. Petitioner filed an amended Appeal within the ten days permitted by the Court.
3. Appellant believes and therefore avers that it is impossible to challenge the fair market value or actual value arrived at by the County through its reassessment process because the method and procedures for computing said value is known solely to the Assessment Office.
4. Why the County changed the assessment category from residential to commercial and then back to residential, as well as the other changes, in the course of revising the assessment is information that is exclusively within the knowledge of the County Assessor and her employees.
5. Without the requested discovery, Petitioner is without knowledge and information sufficient to understand or know the method by which the Tax Assessment Office revised the assessment.
6. Without the requested discovery, it is impossible for the Appellant to prepare his case, prepare cross-examination and/or determine whether or not the County's reassessment, including methodology, is lawful.
7. Without the requested discovery, ninety-minutes may not be a long enough period of time for both parties to present their case fully.
8. As of the filing of this Motion, the Clearfield County Tax Assessors have not issued any documents, including a revised assessment. The sole information is the Assessors' brief testimony at the hearing.

9. The underlying issues in this case are so complex that it is desirable that the parties engage in discovery with respect to the material facts in order to prepare for the hearing and to avoid unnecessary questioning at the hearing. The complexity includes each fact, assumption and guideline followed by the Tax Assessor in making the original assessment in the 1988 base year, the reassessment in 2008 and now the change to the reassessment.

10. Petitioner proposes to serve limited Interrogatories for the purpose of determining all facts, assumptions, books, booklets, guidelines, schedules and similar material used by the Tax Assessor in arriving at the revised assessments.

11. Petitioner/Appellant proposes to engage in discovery in this matter in accordance with the Pennsylvania Rules of Civil Procedure and seeks authorization of the Court to do so. Petitioner proposes to serve Interrogatories on Respondent and Request for Production of Documents in the form attached hereto as **Exhibit E** and incorporated herein by reference.

12. Petitioner believes that the limited discovery requested will allow the parties and the Court to be more efficient and economical in the presentation of their cases and it could lead to appropriate stipulations between counsel.

13. By fax and first class letter dated May 29, 2009, **Exhibit C**, copy attached, Petitioner's Attorney contacted Attorney Kesner, for his position regarding this request for discovery. Counsel Kesner opposes the request for discovery as outlined in his letter of June 11, 2009, copy attached as **Exhibit D**.

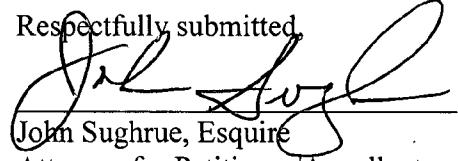
WHEREFORE, Petitioner by his Attorney respectfully moves the Honorable Court for the following relief:

1. Forthwith enter a continuance of the hearing scheduled for July 27, 2009 for the good cause, in accordance with the proposed Order attached hereto;

Further, with respect to discovery, Respondent requests the following relief:

2. Authorize and direct the parties to engage in discovery within the next ninety days;
3. Issue a Rule immediately directed to the Respondents to show cause, if any, why the Prayer of this Petition should not be granted;
4. Such other immediate and/or long term relief, as the Court deems appropriate;
5. Reschedule the matter for meritorious hearing following the completion of the discovery period.

Respectfully submitted,



John Sughrue, Esquire
Attorney for Petitioner/Appellant

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

C. TERRY RICOTTA }
VS } NO. 08-2259-CD
CLEARFIELD COUNTY BOARD }
OF ASSESSMENT APPEALS, }
BOARD OF COMMISSIONERS OF }
CLEARFIELD COUNTY AND }
CLEARFIELD COUNTY CHIEF }
TAX ASSESSOR }

ORDER

NOW, this 7th day of May, 2009, this being the date set for de novo hearing relative assessment appeal, with the Court noting that some testimony has been taken. The Court further notes that during the hearing, the County changed its designation of the property from commercial to residential and that the appellant had no prior notice of that fact. In consideration of same, it is the ORDER of this Court that the hearing be and is hereby CONTINUED to a later date to be set by the Court Administrator, estimated time thereof to be ninety (90) minutes. In addition, the appellant shall have no more

Exhibit A

than ten (10) days to file an amended appeal document should he wish to do so.

BY THE COURT,

/S/ Fredric J Ammerman

President Judge

I hereby certify this to be a true and attested copy of the original statement filed in this case.

MAY 11 2009

Attest.

William J. Ammerman
Prothonotary/
Clerk of Courts

6A

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

C. TERRY RICOTTA, *
Plaintiff *
vs. * NO. 08-2259-CD
CLEARFIELD COUNTY BOARD OF ASSESSMENT *
APPEALS, BOARD OF COMMISSIONERS OF *
CLEARFIELD COUNTY AND CLEARFIELD COUNTY*
CHIEF TAX ASSESSOR, *
Defendants *

ORDER

AND NOW, this 19th day of May, 2009, it is the ORDER of this Court that
the de novo hearing of May 7, 2007, relative assessment appeal, in the above-
captioned case be and is hereby continued to **July 27, 2009 at 9:00 a.m.** in Courtroom
No. 1 of the Clearfield County Courthouse, Clearfield, Pennsylvania.

Ninety minutes has been allotted for this proceeding.

BY THE COURT


FREDRIC J. AMMERMAN

President Judge

FILED 2CC
09:51 AM
MAY 20 2009 Atty's: Sughrue
Kesner

William A. Shaw
Prothonotary/Clerk of Courts

(64)

Exhibit B

**JOHN SUGHRUE
Attorney at Law**

Phone: (814) 765-1704
Fax: (814) 765-6959

225 East Market Street
Clearfield, PA 16830

Email:
jsughrue@sughruelaw.com

May 29, 2009

**VIA FACSIMILE 765-1776
AND FIRST CLASS MAIL**

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

**RE: Clearfield County No. 08-2259-CD
C. Terry Ricotta v. Clearfield County Board of Assessment Appeals, et al.**

Dear Kim,

I note that this matter has been rescheduled for hearing on July 27, 2009. I have a conflict on that date and am requesting it to be rescheduled. I am scheduled to be on a family vacation from July 19, 2009 through July 27, 2009, all of which was prescheduled and prepaid. Please advise if you are able to agree to a rescheduling of the meritorious hearing.

It also appears to me that I cannot prepare and present this case without the opportunity to engage in discovery. It seems more efficient to ascertain the facts, methodology, documents and writings utilized by the Assessment Office through the discovery process rather than try to extract it at a hearing. Accordingly, I am asking the Court for a ninety-day discovery period during which discovery can be conducted. Please advise if you are able and/or willing to consent to this request.

For your immediate reference, I enclose herewith, a preliminary draft of the Motion that I intend to present to the Court. It is my practice to advise opposing counsel of the matter in advance and to advise the Court of his or her position. Please advise me of your position within 2 or 3 business days.

Thank you for your consideration of these matters.

Very truly yours,

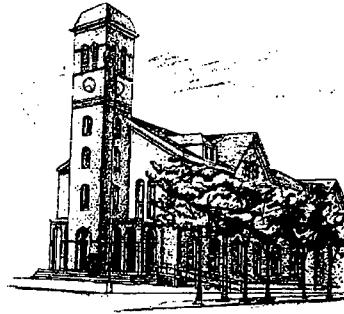
John Sughrue

JS/aw
Enclosure
cc: Mr. C. Terry Ricotta

Exhibit C

John A. Sobel
Joan Robinson McMillen
Mark B. McCracken
County Commissioners

Kim C. Kesner
Solicitor
Lisa McFadden
Chief Clerk



JUN 15 2009

Clearfield County

Court House
230 East Market Street
Suite 101
Clearfield, Pennsylvania 16830
PHONE (814) 765-2641
FAX (814) 765-2640

June 11, 2009

John Sughrue, Esquire
225 East Market Street
Clearfield, PA 16830

Via: Fax and Mail

RE: C. Terry Ricotta vs. Clearfield County Board of Assessment Appeals, et al.
Clearfield County No. 08-2259-CD

Dear Mr. Sughrue,

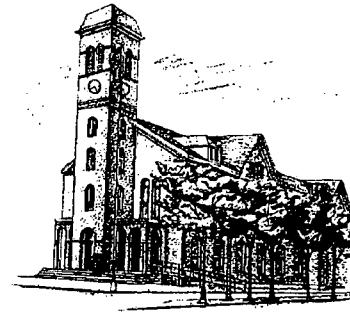
This is in response to yours of May 29. Even though I aborted my vacation to return for the hearing on May 7, I have no difficulty if the Court reschedules the hearing scheduled on July 27 to accommodate your vacation. However, I will not join in your "Motion for ...Designated Period for Discovery" because I oppose certain things represented or requested therein.

The Court continued the balance of the hearing on May 7 in order for you to raise the issue of valuation in addition to your spot assessment claim. The Court's obvious purpose was to allow you to present appraisal testimony at the continued hearing should you choose. The Court's allocation of 90 minutes for this should be sufficient.

However, your amendment raises multiple issues in seven paragraphs outside of the Court's contemplation including the claim that Clearfield County's base year system is unconstitutional. I am contemplating filing a motion to strike much of your amendment. If I don't, I certainly don't agree that 90 minutes is insufficient to properly finish this matter. In all due respect, the "complexity" which your draft motion alleges need exist only if you are successful in manufacturing it. Judge Ammerman wanted to give you a fair opportunity to provide competing valuation testimony on the present actual of your clients property which he must determine under 72 P.S. Section 5453.704 which is an issue you did not raise in your original appeal. Neither will I agree that time is required for discovery and/or you are entitled to serve Interrogatories upon the Assessment Office. The Rules of Civil Procedure do not apply to assessment hearings in the Court of Common Pleas because tax assessment appeals are statutory in nature. See Appeal of the Borough of Churchill, 575 A.2d 550 (Pa. 1990). Our Court has no local rules requiring or governing discovery in statutory appeals. In short, your client has no right to discovery and we will not go through the formal process just to be affable.

Exhibit D

John A. Sobel
Joan Robinson McMillen
Mark B. McCracken
County Commissioners



Kim C. Kesner
Solicitor
Lisa McFadden
Chief Clerk

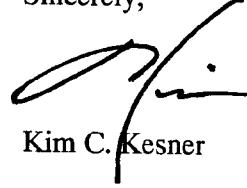
John Sughrue, Esquire
June 11, 2009
Page 2

However, I have no difficulty meeting with you, Jennifer Wooster, and Deanna Heichel at the Assessment Office to review with you "all of the facts, assumptions, books, booklets, guidelines, schedules, and similar material used by the Tax Assessor in arriving at the revised assessments..."

In exchange, I would ask that you drop a number of issues in your amendment including the claim that Clearfield County assessments are unconstitutional. The sole remedy of this would be a court ordered County-wide reassessment. However, if you are serious in pursuing this, please let me know.

Otherwise, I would join a Motion to reschedule the hearing based on your vacation. In the alternative, feel free to attach this letter to your draft motion as contemplated by paragraph 10 to advise Judge Ammerman of my positions on your motion.

Sincerely,



Kim C. Kesner

KCK: tlm

Cc: Jennifer Wooster

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

C. TERRY RICOTTA,

Petitioner/Appellant,

*

*

*

v.

* No. 08-2259-CD

*

* Type of Case: Statutory Appeal

*

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, BOARD OF
COMMISSIONERS OF CLEARFIELD
COUNTY and CLEARFIELD COUNTY
CHIEF TAX ASSESSOR,

Respondents.

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INTERROGATORIES

TO: Clearfield County Board of Assessment Appeals
Board of Commissioners of Clearfield County
Clearfield County Chief Tax Assessor
c/o Kim C. Kesner, Esquire

You are hereby required to answer the following Interrogatories and Request for Production of Documents under oath, pursuant to the Pennsylvania Rules of Civil Procedure, within thirty (30) days after the service hereof. These Interrogatories and Request for Production of Documents shall be deemed continuing so as to require supplemental answers if further information not contained in the Answers to the following Interrogatories and Request for Production of Documents are obtained between the time the Answers hereto are filed and the time of the trial.

Exhibit E

DEFINITIONS
(As used herein)

1. "Document(s)" when used herein shall be used in its broadest sense and shall mean and include any and all written, recorded, graphic, or tangible matter, whether produced by hand, recorded, or reproduced, or whether electronically produced or reproduced, and without limiting the generality of the foregoing, shall include all correspondence; memoranda, whether external or internal; records; reports; graphs; brochures; technical data; contracts; agreements; diagrams; maps; accounting records; accounting ledgers; financial statements; financial journals, check records; checks; tax records; photographs; films; telegrams; specifications; manuals; papers; letters; notes; notations; notebooks; minutes or summaries of meetings; schedules; transcripts; diaries; publications; directives; instructions; computations; purchase orders; tabulations; invoices; bills; credit memos; receipts of delivery; mortgage documents; test records; laboratory reports; bills of lading; sketches; computer printouts; published sales aids; blueprints; plans; design drawings; product brochures; sales literature; records of shipment; advertisements; test films; laboratory notebooks; quality control tests; production records; and any drafts, revisions, amendments, or copies of the above that are within the knowledge, possession, custody, control or subject to the control of the Respondents, their representatives, their agents, or their counsel.

INTERROGATORIES

1. Set forth all factors constituting the basis, including all facts, assumptions, schedules, references and computations used by the Clearfield County Tax Assessment Office in establishing in 1988, the appraisal of Appellant's property at \$28,500.00 and the assessed value at \$7,125.00.

Answer:

2. Set forth all factors constituting the basis, including all facts, assumptions, schedules, references and computations used by the Clearfield County Tax Assessment Office in establishing in 2008, the reassessment appraisal of Appellant's property at \$55,500.00 and the assessed value at \$13,875.00.

Answer:

3. Set forth all factors constituting the basis, including all facts, assumptions, schedules, references and computations used by the Clearfield County Tax Assessment Office in establishing in 2009, the revised reassessment appraisal of Appellant's property at \$56,100.00 and the assessed value at \$14,02500.

Answer:

REQUEST FOR PRODUCTION OF DOCUMENTS

Kindly produce complete verified copies of all writings, books, and other documents identified in your Answer to Interrogatories of 1, 2 and 3, above, or provide to Appellant and his representatives an opportunity to inspect and copy the same.

Respectfully submitted,

Date: June 26, 2009

John Sughrue, Esquire
Attorney for C. Terry Ricotta, Appellant

CERTIFICATE OF SERVICE

AND NOW, I do hereby certify that on June 26, 2009, I caused a true and correct copy of MOTION FOR RESCHEDULING OF HEARING AND AUTHORIZATION TO ENGAGE IN DISCOVERY to be served on the following and in the manner indicated below:

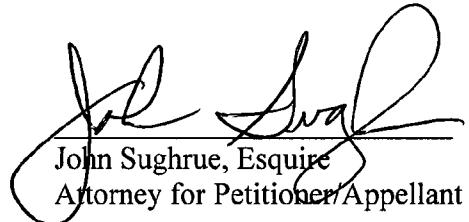
By Personal Service Upon:

Court Administrator
Clearfield County Courthouse
1 North Second Street
Clearfield, PA 16830

By United States Mail, First Class, Postage Prepaid
Addressed as Follows:

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

Date: June 26, 2009



John Sughrue, Esquire
Attorney for Petitioner/Appellant

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

C. TERRY RICOTTA,
Petitioner/Appellant,

V. * No. 08-2259-CD

* * Type of Case: Statutory Appeal

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, BOARD OF
COMMISSIONERS OF CLEARFIELD
COUNTY and CLEARFIELD COUNTY
CHIEFTAX ASSESSOR,
Respondents.

ORDER

AND NOW, this 29 day of June, 2009, upon consideration of Motion of Petitioner/Appellant to Engage in Discovery in this matter in accordance with Pennsylvania Rules of Civil Procedure, a Rule shall be and is hereby issued directed to Respondents, to show cause, if any, why the Prayer of the said Motion should not be granted.

RULE RETURNABLE on the _____ day of _____, 2009, for filing written response

2nd ARGUMENT/HEARING ON THE MERITS of said Motion shall be held on the day of July, 2009 at 1 : 30 o'clock P.m. in Courtroom No. 1, Clearfield County Courthouse, 1 N. 2nd Street, Clearfield, Pennsylvania.

FURTHER, it is ORDERED·

BY THE COURT:

Judge

FILED 1CC
09/55/01 Atty Sughrue
JUN 3 0 2009

William A. Shaw
Prothonotary/Clerk of Courts

FILED

JUN 30 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 6/30/09

You are responsible for serving all appropriate parties.

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

Plaintiff(s) Plaintiff(s) Attorney Other

Defendant(s) Defendant(s) Attorney Other

Special Instructions:

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

C. TERRY RICOTTA

-vs-

No. 08-2259-CD

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, BOARD OF
COMMISSIONERS OF CLEARFIELD
COUNTY CHIEF TAX ASSESSOR

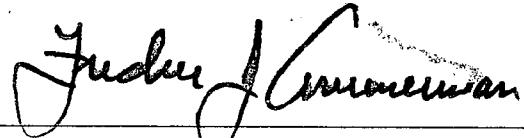
O R D E R

AND NOW, this 2nd day of July, 2009, following argument on the Petitioner's Motion for Continuance and Motion for Discovery, it is the ORDER of this Court that the Motion for Continuance is hereby granted. The Court Administrator shall reschedule the matter in approximately ninety (90) days from this date. Estimated time continues to be ninety (90) minutes.

In regard to the Motion for Discovery, counsel shall have by no later than July 15, 2009, to submit letter to the Court giving case references concerning the issue of Discovery being within the discretion of the Court.

No further continuance will be granted.

BY THE COURT,



President Judge

FILED
013:59:34
JUL 09 2009

William A. Shaw
Prothonotary/Clerk of Courts

2CC Attns: Sughrue
Kesner

FILED

JUL 03 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 7/9/09

You are responsible for serving all appropriate parties.
 The Prothonotary's Office has provided services to the following parties:
 Plaintiff(s) Plaintiff(s) Attorney Other
 Defendant(s) Defendant(s) Attorney Other
 Special Instructions:

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

C. TERRY RICOTTA

vs.

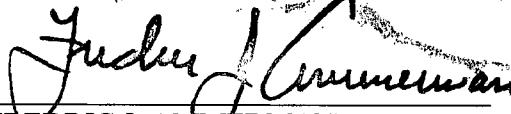
No. 2008-2259-CD

CLEARFIELD BOARD OF
ASSESSMENT APPEALS, BOARD
OF COMMISSIONERS OF
CLEARFIELD COUNTY CHIEF
TAX ASSESSOR

ORDER

AND NOW, this 14th day of July, 2009, it is the ORDER of the Court
following argument on the Petitioner's Motion for Continuance that hearing in the
above captioned matter shall be and is hereby rescheduled for Wednesday, October
7, 2009 at 1:30 P.M. in Courtroom No. 1, Clearfield County Courthouse, Clearfield,
PA. Ninety (90) minutes has been allotted for this matter.

BY THE COURT:


FREDRIC J. AMMERMAN
President Judge

FILED
01:54:391
JUL 14 2009

5 William A. Shaw
Prothonotary/Clerk of Courts

2CC Attns: Sughrue
Kesner

FILED

Jul 14 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 7/14/09

 You are responsible for serving all appropriate parties.

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

 Plaintiff(s) Plaintiff(s) Attorney Other

 Defendant(s) Defendant(s) Attorney

 Special Instructions:

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

C. TERRY RICOTTA,

Appellant

Vs.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, BOARD OF
COMMISSIONERS OF CLEARFIELD
COUNTY and CLEARFIELD COUNTY
CHIEF TAX ASSESSOR,

Respondents

No. 08-2259-CD

Type of Pleading:

STIPULATION

Filed on Behalf of:
RESPONDENTS

Counsel of Record for Respondents:

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

Other Counsel of Record:

John Sughrue, Esquire
225 East Market Street
Clearfield, PA 16830
(814) 765-1704

FILED 2CC
08/07/2009 Aug Kesner
AUG 12 2009 (61)

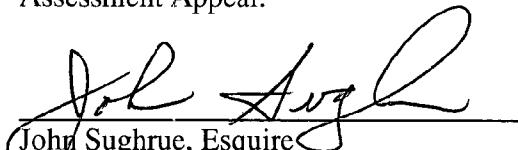
William A. Shaw
Prothonotary/Clerk of Courts

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

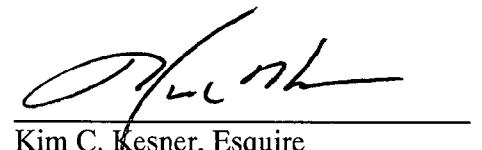
C. TERRY RICOTTA, : No. 08-2259-CD
Appellant :
Vs. :
CLEARFIELD COUNTY BOARD OF :
ASSESSMENT APPEALS, BOARD OF :
COMMISSIONERS OF CLEARFIELD :
COUNTY and CLEARFIELD COUNTY :
CHIEF TAX ASSESSOR, :
Respondents :

STIPULATION

AND NOW, this 31 day of July 2009, counsel for the parties, with authority to do so, stipulate to the entry of the following consent order in disposition of this Assessment Appeal.



John Sughrue, Esquire
Attorney for Appellant



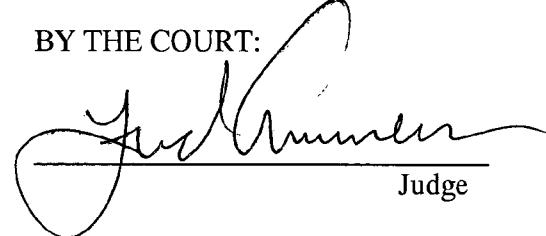
Kim C. Kesner, Esquire
Solicitor for Clearfield County
Attorney for Respondent – Clearfield
County Board of Assessment Appeals,
Board of Commissioners of
Clearfield County, and Clearfield
County Chief Tax Assessor

FINDINGS AND ORDER

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

1. The market value of the assessment being the subject of this appeal identified by Clearfield County Tax Assessment Map Number 004.2-K08-237-00042 as of the date this appeal was filed before the Board of Assessment Appeals was Thirty Nine Thousand Four Hundred Ninety Two (\$39,492.00) Dollars.
2. The parties agree in accordance with 72 P.S. Section 5453.702(d) that for the purposes of this appeal, the assessed value of the subject property shall be determined using Clearfield County's predetermined ratio of .25%.
3. Therefore, the assessed value of the assessment as of the date this appeal was filed was Nine Thousand Eight Hundred Seventy Three (\$9,873.00) Dollars.
4. The Taxing Districts shall credit the resulting reduction for the current year (2009) to the next year's taxes or grant a refund at their election.

BY THE COURT:



A handwritten signature in black ink, appearing to read "Judy Kinner", is written over a horizontal line. The signature is fluid and cursive.

Judge

FILED

AUG 12 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 8/12/09

You are responsible for serving all appropriate parties.

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

Plaintiff(s) Plaintiff(s) Attorney Other

Defendant(s) Defendant(s) Attorney Other

Special Instructions: