

08-2415-CD

Wolf Run Manor vs Chs City Bd Assess.

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

WOLF RUN MANOR ASSOCIATES
INC.

APPELLANT

VS.

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS,
APPELLEE

CIVIL ACTION - LAW

NO. 08-2415-CD

TYPE OF PLEADING:

APPEAL FROM ORDER OF
CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS

Filed on Behalf of

APPELLANT

Counsel of record
for this party:

Bert M. Goodman, Esquire
Atty. ID. Number 21559
60 Soldiers Square
Wayne, Pennsylvania 19087
(610)-240-0345

FILED *cc*
11/18/08 Atty Goodman
DEC 18 2008
William A. Shaw Atty P.C.
Prothonotary/Clerk of Courts 95.00

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
60 Soldiers Square
Wayne, PA. 19087
610-240-0345971-0199

Attorney for Appellant

WOLF RUN MANOR ASSOCIATION : IN THE COURT OF COMMON PLEAS
INC., : CLEARFIELD COUNTY, PENNSYLVANIA
APPELLANT :
: :
V. : CIVIL ACTION - LAW
CLEARFIELD COUNTY BOARD :
OF ASSESSMENT APPEALS, : NO.
APPELLEE :
:

**PETITION FOR APPEAL FROM THE DECISION OF THE CLEARFIELD COUNTY
BOARD OF ASSESSMENT APPEALS**

Appellant, Wolf Run Manor Association Inc by its attorney, Bert M. Goodman, Esquire, files this Petition for Appeal from the Decision of the Clearfield County Board of Assessment Appeals based upon the following statement of facts:

1. Appellant is Wolf Run Manor Association, Inc. located at P.O. Box 1680, Ocean Springs, MS. 39566.

2. Appellees are the Board of Assessment Appeals of Clearfield County, the Board of Commissioners of Clearfield County, Sandy Township and the DuBois Area School District.

3. The Appellant, Wolf Run Manor Association, Inc. is the owner of 5 properties located in Sandy Township, Clearfield County, Pennsylvania consisting of parcels known as Clearfield County Tax Parcel Numbers:

- 1) 128-0-96758
- 2) 128-0-36253
- 3) 128-0-96756
- 4) 128-0-96757
- 5) 128-0-97137
- 6) 128-0-96922
- 7) 128-0-96923
- 8) 128-0-96924

4. The Appellant appealed from the assessments on its property located in Sandy Township, in the following amounts for tax year 2009:

1) 128-0-96758	- \$ 36,700
2) 128-0-36253	- \$ 87,800
3) 128-0-96756	- \$ 19,475
4) 128-0-96757	- \$ 1,725
5) 128-0-97137	- \$660,650
6) 128-0-96922	- \$ 24,200
7) 128-0-96923	- \$ 41,100
8) 128-0-96924	- \$ 58,327

5. On November 24, 2008 the Clearfield County Board of Assessment Appeals mailed notice of its decision in which it indicated that the assessments on the above appealed properties would remain the same for tax year 2009. Attached herewith is a copy of the decision which are marked Exhibits "1" through "5" and incorporated herein by reference.

6. The decisions of the Clearfield County Board of Assessment Appeals were in error and an abuse of discretion for the following reasons:

a. The assessments on Appellants' property are substantially higher than assessments of comparable properties in the neighborhood and the taxing district.

b. The assessments are based upon an erroneous determinations of fair market value, particularly as it concerns Appellant's property.

c. The value determinations by the Blair County Board of Assessment Appeals violate the Equal Protection Clause of the 14th Amendment of the United States Constitution.

d. The impact of the assessments bear unequally on the Appellants when compared to assessments of properties of the same class.

e. When related to assessments of similarly situated property owners, the assessments of the property of the Appellants are arbitrary and capricious.

f. The assessment violate the Uniformity Clause of the Pennsylvania Constitution.

g. The assessments violate the required equality of tax treatment guaranteed by Pennsylvania Statutory and Constitutional Law.

h. The assessments are based in whole or in part upon an

appraisal that does not represent the actual value of the said properties.

i. The ratio of assessed value to actual value applied in making the assessments is in excess of the ratio applied throughout the taxing authority.

j. The assessments as determined by the Clearfield Board of Assessment Appeals do not reflect the current market value of the property as multiplied by the state mandated ratio as determined by the State Tax Equalization Board.

k. The assessments lack uniformity.

l. The assessments are discriminatory.

m. The assessments are otherwise unjust and inequitable.

WHEREFORE, the Petitioner requests this Honorable Court to reverse the decision of the Clearfield County Board of Assessment Appeals, reduce the assessment and thereafter make all necessary orders and decrees to effectuate said decision.



BERT M. GOODMAN, ESQUIRE
ATTORNEY FOR THE APPELLANT

DATED: 12/17/08

VERIFICATION

Bert M. Goodman, Esquire, the Attorney for the Appellant is authorized to make this verification on behalf of the Wolf Run Manor Association, Inc. and verifies that the statements made in the attached Petition for Appeal from the Decision of the Clearfield County Board of Assessment Appeals are true and correct. He understands that false statements made herein are made subject to the penalties of 18 Pa. C.S.A. Section 4904 relating to unsworn falsification to authorities.

Dated: 12/17/68

Bert M. Goodman

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

Wolf Run Manor Assoc., Inc. WOLF RUN MANOR ASSOCIATION, INC
P O Box 1680
Ocean Springs MS 39566

NOTICE OF BOARD ACTION ON APPEALS
FROM 2009 REAL ESTATE ASSESSMENT

Appellant Name	:	Wolf Run Manor Assoc., Inc.
Person Appearing	:	Bert Goodman, Craig Hoffner & Greg Kruk
Location	:	Sandy Township
Map #	:	128.0-C02-714-00031
Property Identification	:	Bldg., Canopy, Pool & 1.84 A
Original 2009 market valuation	:	\$146,800.
Original 2009 assessed valuation	:	\$ 36,700.
Date of appeal hearing	:	October 24, 2008

Dear Property Owner:

128-0-96758 parcel

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: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of
Assessment Appeals

Jack Green

Maggie Billeote
Maggie Billeote

Chris Bohley
Chris Bohley

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

Wolf Run Manor Assoc, Inc

WOLF RUN MANOR ASSOCIATION, INC.

P O Box 1680

Ocean Springs MS 39566

NOTICE OF BOARD ACTION ON APPEALS
FROM 2009 REAL ESTATE ASSESSMENT

Appellant Name
Person Appearing
Location
Map #
Property Identification
Original 2009 market valuation
Original 2009 assessed valuation
Date of appeal hearing

: Wolf Run Manor Assoc, Inc
: Bert Goodman, Craig Hoffner & Greg Kruk
: Sandy Township (66 Acorn Ln)
: 128.0-C02-000-00086
: 8.98 A Surf.
: \$391,200.
: \$ 97,800.
: October 24, 2008

Dear Property Owner:

128-0-36293 parcel

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: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of
Assessment Appeals

Jack Green

Maggie Billote

Chris Bohley

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

Wolf Run Manor Assoc, Inc

P O Box 1680

Ocean Springs MS 39566

WOLF RUN MANOR ASSOCIATION, INC.

NOTICE OF BOARD ACTION ON APPEALS
FROM 2009 REAL ESTATE ASSESSMENT

Appellant Name

: Wolf Run Manor Assoc, Inc.

Person Appearing

: Bert Goodman, Craig Hoffner & Greg Kruk

Location

: Sandy Township

Map #

: 128.0-C02-000-00024

Property Identification

: Tennis Court, Pool, Bldg. & 0.41 A Surf.

Original 2009 market valuation

: \$77,900.

Original 2009 assessed valuation

: \$19,475.

Date of appeal hearing

: October 24, 2008

Dear Property Owner:

128-0-96796 parcel

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:

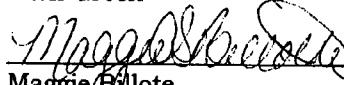
Original 2009 Market value affirmed, without change.
Original 2009 Assessed value affirmed, without change.

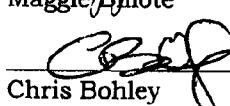
Dated: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of
Assessment Appeals

Jack Green


Maggie Billeote


Chris Bohley

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

Wolf Run Manor Assoc., Inc. WOLF RUN MANOR ASSOCIATION, INC.
P O Box 1680
Ocean Springs MS 39566

NOTICE OF BOARD ACTION ON APPEALS
FROM 2009 REAL ESTATE ASSESSMENT

Appellant Name	:	Wolf Run Manor Assoc., Inc.
Person Appearing	:	Bert Goodman, Craig Hoffner & Greg Kruk
Location	:	Sandy Township
Map #	:	128.0-C02-000-00025
Property Identification	:	0.63 A Surf.
Original 2009 market valuation	:	\$6,900.
Original 2009 assessed valuation	:	\$1,725.
Date of appeal hearing	:	October 24, 2008

Dear Property Owner:

128-0-96797 parcel

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: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of
Assessment Appeals

Jack Green

Maggie Billote

Chris Bohley

41

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 Resorts, LTD

P O Box 1680

Ocean Springs MS 39566

WOLF RUN MANOR ASSOCIATION, INC.

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

Appellant Name

: Crown Resorts, LTD

Person Appearing

: Bert Goodman, Craig Hoffner & Greg Kruk

Location

: Sandy Township (Wolf Run Manor)

Map #

: 128.0-C02-000-00086-DW-01

Property Identification

: Bldgs. #11 thru 34

Original 2009 market valuation

: \$2,642,600.

Original 2009 assessed valuation

: \$ 660,650.

Date of appeal hearing

: October 24, 1008

Dear Property Owner:

128-0-97137 parcel

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:

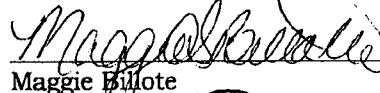
Original 2009 Market value affirmed, without change.
Original 2009 Assessed value affirmed, without change.

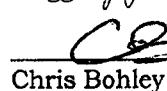
Dated: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of
Assessment Appeals

Jack Green


Maggie Billote


Chris Bohley

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 Resorts, LTD

WOLF RUN MANOR ASSOCIATION, INC.

P O Box 1680

Ocean SPrings MS 39566

NOTICE OF BOARD ACTION ON APPEALS
FROM 2009 REAL ESTATE ASSESSMENT

Appellant Name

: Crown Resorts, LTD

Person Appearing

: Bert Goodman, Craig Hoffner & Greg Kruk

Location

: Sandy Township (167 Ski Lodge Rd)

Map #

: 128.0-C02-000-00092

Property Identification

: Bldg. & 1.62 A Surf

Original 2009 market valuation

: \$96,800.

Original 2009 assessed valuation

: \$24,200.

Date of appeal hearing

: October 24, 2008

Dear Property Owner:

#128-0-96922 parcel

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: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of
Assessment Appeals

Jack Green

Maggie Billote

Chris Bohley

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 Resorts, LTD
P O Box 1680
Ocean Springs MS 39566

WOLF RUN MANOR ASSOCIATION, INC.

NOTICE OF BOARD ACTION ON APPEALS
FROM 2009 REAL ESTATE ASSESSMENT

Appellant Name
Person Appearing
Location
Map #
Property Identification
Original 2009 market valuation
Original 2009 assessed valuation
Date of appeal hearing

: Crown Resorts, LTD
: Bert Goodman, Craig Hoffner & Greg Kruk
: Sandy Township (5148 Bay Rd)
: 128.0-C02-000-00036
: Bldg. & 6.47 A Surf.
: \$164,400.
: \$ 41,100.
: October 24, 2008

Dear Property Owner:

128-0-96923 parcel

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: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of
Assessment Appeals

Jack Green

Maggie Billote

Chris Bohley

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 Resorts, LTD WOLF RUN MANOR ASSOCIATION, INC
P O Box 1680
Ocean Springs MS 39566

NOTICE OF BOARD ACTION ON APPEALS
FROM 2009 REAL ESTATE ASSESSMENT

Appellant Name	:	Crown Resorts, LTD
Person Appearing	:	Bert Goodman, Craig Hoffner & Greg Kruk
Location	:	Sandy Township (1372 Old 255 Rd)
Map #	:	128.0-D03-000-00146
Property Identification	:	Bldg. & 3.31 A Surf.
Original 2009 market valuation	:	\$233,310.
Original 2009 assessed valuation	:	\$ 58,327.
Date of appeal hearing	:	October 24, 2008

Dear Property Owner: # 128-0-96924 parcel

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: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of
Assessment Appeals

Jack Green

Maggie Billote

Chris Bohley

FILED

DEC 18 2008

William A. Shaw
Prothonotary/Clerk of Courts

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
60 Soldiers Square
Wayne, PA. 19087
610-240-0345971-0199

Attorney for Appellant

WOLF RUN MANOR ASSOCIATION
INC.,
APPELLANT

V.

CLEARFIELD COUNTY BOARD
OF ASSESSMENT APPEALS,
APPELLEE

: IN THE COURT OF COMMON PLEAS
: CLEARFIELD COUNTY, PENNSYLVANIA
:
:
:
:
: CIVIL ACTION - LAW
:
: NO. 08-2415-CD
:

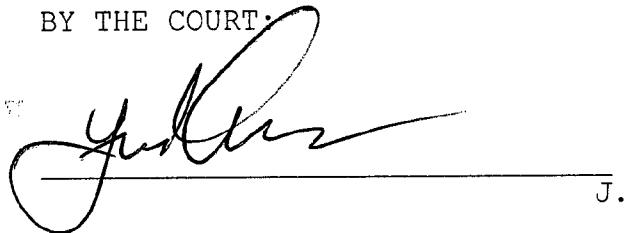
ORDER

AND NOW, this 18 day of Dec, 2008 upon consideration of the foregoing Petition it is hereby ordered that a status conference on the appeal shall be held on the 28th of January, 2009 at 10:30 O'clock A M. in Courtroom No. 1.

five PJA
Within twenty days after the date of entry of this Court Order, the Appellant shall mail by certified mail a copy of the Petition and Order to the following: the Board of Assessment Appeals of Clearfield County, the Commissioners of Clearfield County, Sandy Township, and the DuBois Area School District.

Any person or governmental agency upon whom a copy of the Petition and Order is required to be served under paragraph mentioned above may intervene in the appeal proceedings as a matter of right by filing with the Prothonotary within twenty (20) days after receipt of the copy of the Petition and Order a praecipe directing intervention either as an appellant or appellee. If such praecipe has not been filed by said person or governmental agency within the said twenty (20) day period intervention thereafter shall be governed by the Pennsylvania Rules of Civil Procedure 2326 through 2350 inclusive.

BY THE COURT:


J.

FILED 1CC
01/3/09 BTH Atty Goodman
DEC 18 2008 GIO

5
William A. Shaw
Prothonotary/Clerk of Courts

BERT M. GOODMAN, ESQUIRE
Attorney I.D. No. 21559
60 Soldiers Square
Wayne, PA. 19087
610-240-0345971-0199

Attorney for Appellant

FILED NO CC
m/11/13 8:41
DEC 31 2008 (SAC)

William A. Shaw
Prothonotary/Clerk of Courts

CERTIFICATE OF SERVICE

The undersigned verifies that he is the attorney for the Appellant in the instant matter. I do hereby certify that on December 29, 2008, I served a true and correct copy of a Petition to Appeal from the Decision of the Clearfield County Board of Assessment Appeals in the above captioned case, upon the persons and in the manner indicated below, which service satisfies the requirements of the Rules of Civil Procedure, by placing a true and correct copy of the same in the United States Mail, postage pre-paid, certified mail.

Board Assessment Appeals
of Clearfield County
230 East Market Street
Clearfield, Pa. 16830

Clearfield County
Commissioners
230 Market Street
Clearfield, Pa. 16830

Dubois Area School District
500 Liberty Road
Dubois Pa 15801

Sandy Township
P.O.Box 267
DuBois, PA 15801

DATE: 12/22/08


BERT M. GOODMAN, ESQUIRE
ATTORNEY FOR THE APPELLANT

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

WOLF RUN MANOR ASSOCIATION, INC.,	:	No. 08 - 2415 C.D.
Appellant	:	Type of Case: Civil
vs.	:	Type of Pleading:
CLEARFIELD COUNTY BOARD OF ASSESSMENT APPEALS	:	Praecipe Directing Intervention
Appellee	:	Filed on behalf of: DuBois Area School District and Township of Sandy
	:	Counsel of Record for this Party: R. Edward Ferraro, Esq. Supreme Court No. 05880 Gregory M. Kruk, Esq. Supreme Court No. 27048 Ferraro, Kruk & Ferraro, LLP 690 Main Street Brockway, PA 15824 Ph. 814/268-2202

FILED 1CC
019-43804 Atty Kruk
JAN 05 2009 (610)
S William A. Shaw
Prothonotary/Clerk of Courts

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

WOLF RUN MANOR ASSOCIATION, : No. 08 - 2415 C.D.
INC., :
Appellant :
vs. :
CLEARFIELD COUNTY BOARD :
OF ASSESSMENT APPEALS, :
Appellee :
:

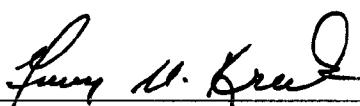
PRAECIPE DIRECTING INTERVENTION

TO THE PROTHONOTARY:

Please mark the DuBois Area School District and the Township of Sandy as Intervenors in the above captioned case, as Appellees.

Please also enter the appearance of R. Edward Ferraro, Esq., and Gregory M. Kruk, Esq., of Ferraro, Kruk & Ferraro, LLP, 690 Main Street, Brockway, Pennsylvania, 15824, as attorneys for the DuBois Area School District and the Township of Sandy in the above captioned matter.

Ferraro, Kruk & Ferraro, LLP, by:



Gregory M. Kruk



R. Edward Ferraro

Attorneys for Intervening Parties,
DuBois Area School District and the
Township of Sandy

Date: 1/21/09

FILED

JAN 05 2009

William A. Shaw
Prothonotary/Clerk of Courts

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

WOLF RUN MANOR ASSOCIATES, INC., * NO. 08-2415-CD
Appellant *

vs. *
CLEARFIELD COUNTY BOARD OF *
ASSESSMENT APPEALS, *
Appellee *

FILED

JAN 28 2009

01/31/09

William A. Shaw

Prothonotary/Clerk of Courts

CRAN TO ATT'Y

Goodman

+

KRISNER

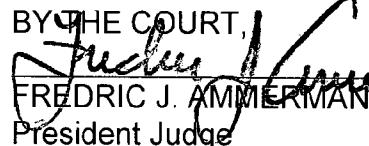
SILVERWOODS ASSOCIATION, INC. * NO. 08-2416-CD
Appellant *

vs. *
CLEARFIELD COUNTY BOARD OF *
ASSESSMENT APPEALS, *
Appellee *

ORDER

AND NOW, this 28th day of January, 2009, following status conference among the Court and counsel and upon agreement of the parties, it is the ORDER of this Court as follows:

1. Clearfield County shall have no more than 90 days from this date in order to make a determination if it will hire an appraiser in regard to the above-captioned assessment appeal;
2. Following the expiration of the 90 days as set forth in paragraph number 1 above the County shall have 60 additional days in order to provide a copy of the County's appraiser's report to the Appellant, in the event the County would determine it will submit an expert appraiser at time of hearing; and
3. Tax Assessment Appeal hearing is hereby scheduled on Monday, August 17, 2009 in Courtroom No. 1 of the Clearfield County Courthouse from 9:00 a.m. to 2:30 p.m.

BY THE COURT,

FREDRIC J. AMMERMAN
President Judge

FILED

JAN 28 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 1-28-09

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

WOLF RUN MANOR ASSOCIATES, INC : No. 08-2415-CD
Appellant :
Vs. : Type of Pleading:
CLEARFIELD COUNTY BOARD OF :
ASSESSMENT APPEALS, :
Appellee : **STIPULATION**
: Filed on Behalf of:
: APPELLEE
: Counsel of Record for Appellee:
: Kim C. Kesner, Esquire
: Supreme Court No. 28307
: 212 South Second Street
: Clearfield, PA 16830
: (814) 765-1706
: Other Counsel of Record:
: Bert M. Goodman, Esquire
: 60 Soldiers Square
: Wayne, PA 19087
: (610) 240-0345
: Gregory M. Kruk, Esquire
: Ferraro, Kruk & Ferraro, LLP
: 690 Main Street
: Brockway, PA 15824
: (814) 268-2202
: R. Edward Ferraro, Esquire
: Ferraro, Kruk & Ferraro, LLP
: 690 Main Street
: Brockway, PA 15824
: (814) 268-2202

FILED
013:56601 5CC
AUG 17 2009 Atty Kesner
W.A. Shaw

William A. Shaw
Prothonotary/Clerk of Courts

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

WOLF RUN MANOR ASSOCIATES, INC : No. 08-2415-CD
Appellant :

Vs. :

CLEARFIELD COUNTY BOARD OF
ASSESSMENT APPEALS, :

Appellee :

STIPULATION

AND NOW, this 16 day of August 2009, counsel for the parties, with authority to do so, stipulate to the entry of the following consent order in disposition of this Assessment Appeal.

Bert M. Goodman
Bert M. Goodman, Esquire
Attorney for Appellant

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

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

R. Edward Ferraro
R. Edward Ferraro, Esquire
Solicitor for DuBois Area School
District

FINDINGS AND ORDER

AND NOW, this 17 day of August, 2009, upon consideration and acceptance of the foregoing Stipulation, in accordance with 72 P.S. Section 5453.704, the Court makes the following determinations:

1. The market values of the assessments being the subject of this appeal identified as follow are:

<u>Control #</u>	<u>Map #</u>	<u>Description</u>	<u>Market Value</u>
a. 128096758	1280-C02-714-00031	Bldg, Can, Pool & 1.84 A SURF	\$ 170,743
b. 128036253	1280-C02-000-00086	8.98 A SURF	\$ 455,316
c. 128096756	1280-C02-000-00024	Tennis Courts & 0.41 A SURF	\$ 90,625
d. 128096757	1280-C02-000-00025	B Ball Court & 0.63 A SURF	\$ 8,318
e. 128097137	1280-C02-000-00086 -DW-01	Bldgs #11 through 34	\$3,077,322
f. 128096922	1280-C02-000-00092	Bldg & 1.62 A SURF	\$ 112,516
g. 128096923	1280-C02-000-00036	Bldg & 6.47 A SURF	\$ 191,320
h. 128096924	1280-C02-000-00146	Bldg & 3.31 A SURF	<u>\$ 271,876</u>
		TOTAL	\$4,378.036

2. The common level ratio applicable to this appeal is 5.68%.

3. This common level ratio varies by more than 15 per centum (15%) from the established predetermined ratio in Clearfield County. As such, this Court must apply the common level ratio to its determined market values which produces the following assessments:

<u>Control #</u>	<u>Map #</u>	<u>Description</u>	<u>Assessed Value</u>
a. 128096758	1280-C02-714-00031	Bldg, Can, Pool & 1.84 A SURF	\$ 30,060
b. 128036253	1280-C02-000-00086	8.98 A SURF	\$ 80,161
c. 128096756	1280-C02-000-00024	Tennis Courts & 0.41 A SURF	\$ 15,955
d. 128096757	1280-C02-000-00025	B Ball Court & 0.63 A SURF	\$ 1,464
e. 128097137	1280-C02-000-00086 -DW-01	Bldgs #11 through 34	\$ 541,782
f. 128096922	1280-C02-000-00092	Bldg & 1.62 A SURF	\$ 19,809

g. 128096923	1280-C02-000-00036	Bldg & 6.47 A SURF	\$ 33,683
h. 128096924	1280-C02-000-00146	Bldg & 3.31 A SURF	<u>\$ 47,866</u>
TOTAL			\$ 770,781

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 "John C. Cannon". The signature is fluid and cursive, with a horizontal line underneath it.

Judge

FILED

AUG 17 2009

William A. Shaw
Prothonotary/Clerk of Courts

DATE: 8/17/09

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