

08-2416-CD  
Silverwoods Assoc. vs Clfd Cty Bd Assess

IN THE COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

SILVERWOODS ASSOCIATION INC.  
APPELLANT

VS.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
APPELLEE

CIVIL ACTION - LAW

NO. 08-2416-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

DEC 18 2008

William A. Shaw  
Prothonotary/Clerk of Courts

icc  
Atty Goodman  
Atty pd.  
05.00

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

Attorney for Appellant

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

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

Appellant, Silverwoods 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 Silverwoods 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, Silverwoods Associates Inc. is the owner of four properties located in Sandy Township, Clearfield County, Pennsylvania consisting of parcels known as Clearfield County Tax Parcel Numbers:

- 1) 128-0-40556
- 2) 128-0-96766
- 3) 128-0-97138
- 4) 128-0-96767
- 5) 128-0-96770
- 6) 128-0-97139
- 7) 128-0-96771
- 8) 128-0-97140
- 9) 128-0-97037
- 10) 128-0-97039
- 11) 128-0-97040

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

1) 128-0-40556	\$ 50,450
2) 128-0-96766	\$ 17,375
3) 128-0-97138	\$122,300
4) 128-0-96767	\$ 9,443
5) 128-0-96770	\$ 17,200
6) 128-0-97139	\$363,150
7) 128-0-96771	\$ 17,075
8) 128-0-97140	\$323,100
9) 128-0-97037	\$ 40,775
10) 128-0-97039	\$ 10,662
11) 128-0-97040	\$ 10,662

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 "4" 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.

DATED: 12/17/08



BERT M. GOODMAN, ESQUIRE  
ATTORNEY FOR THE APPELLANT

VERIFICATION

Bert M. Goodman, Esquire, the Attorney for the Appellant is authorized to make this verification on behalf of the Silverwoods 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: 12/17/08

B.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

Silverwoods Assoc., Inc.

SILVERWOODS ASSOCIATION, INC.

P O Box 1680

Ocean Springs MS 39566

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

Appellant Name	: Silverwoods Assoc., Inc.
Person Appearing	: Bert Goodman, Craig Hoffner & Greg Kruk
Location	: Sandy Township
Map #	: 128.0-C02-712-00001
Property Identification	: Bldgs., Pool & 2.76 A
Original 2009 market valuation	: \$201,800.
Original 2009 assessed valuation	: \$ 50,450.
Date of appeal hearing	: October 24, 2008

Dear Property Owner:

# 128-0-40556 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:

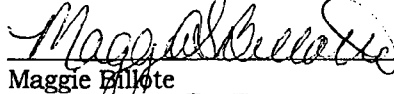
Original	2009	Market value affirmed, without change.
Original	2009	Assessed value affirmed, without change.

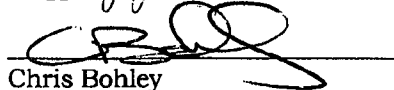
Dated: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of  
Assessment Appeals

Jack Green

  
Maggie Elliott

  
Chris Bohley

**Clearfield County Assessment Office**  
**BOARD OF ASSESSMENT APPEALS**



230 EAST MARKET STREET  
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Silverwoods Assoc., Inc.

*SILVERWOODS ASSOCIATION, INC.*

P O Box 1680

Ocean Springs MS 39566

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

Appellant Name	:	Silverwoods Assoc., Inc.
Person Appearing	:	Bert Goodman, Craig Hoffner & Greg Kruk
Location	:	Sandy Township
Map #	:	128.0-C02-712-00004
Property Identification	:	8.495 A
Original 2009 market valuation	:	\$69,500.
Original 2009 assessed valuation	:	\$17,375.
Date of appeal hearing	:	October 24, 2008

Dear Property Owner:

#128-0-96766 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:

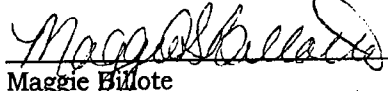
Original 2009	Market value affirmed, without change.
Original 2009	Assessed value affirmed, without change.

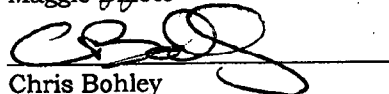
Dated: NOVEMBER 24, 2008

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

SILVERWOODS 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
Map #	: 128.0-C02-712-00004-DW-01
Property Identification	: Bldgs. #47-48-49
Original 2009 market valuation	: \$489,200.
Original 2009 assessed valuation	: \$122,300.
Date of appeal hearing	: October 24, 2008

Dear Property Owner:

# 128-0-97138 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 Blythe

  
Chris Bohley

Clearfield County Assessment Office  
BOARD OF ASSESSMENT APPEALS



230 EAST MARKET STREET  
SUITE 117  
Clearfield, Pennsylvania 16830

TELEPHONE (814) 765-2641  
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Email- cctax@clearfieldco.org

Wolf Run Manor Corp.

SILVERWOODS 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 Corp.
Person Appearing	: Bert Goodman, Craig Hoffner & Greg Kruk
Location	: Sandy Township
Map #	: 128.0-C02-712-004.1-DW-01
Property Identification	: 25% Int. in Bldg #41
Original 2009 market valuation	: \$37,775.
Original 2009 assessed valuation	: \$ 9,443.
Date of appeal hearing	: October 24, 2008

Dear Property Owner:

# 128-0-96767 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



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Clearfield, Pennsylvania 16830

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Email- cctax@clearfieldco.org

Silverwoods Assoc., Inc.

SILVERWOODS ASSOCIATION, INC

P O Box 1680

Ocean Springs MS 39566

NOTICE OF BOARD ACTION ON APPEALS  
FROM 2009 REAL ESTATE ASSESSMENT

Appellant Name	: Silverwoods Assoc., Inc.
Person Appearing	: Bert Goodman, Craig Hoffner & Greg Kruk
Location	: Sandy Township
Map #	: 128.0-C02-712-00005
Property Identification	: 7.305 A
Original 2009 market valuation	: \$68,800.
Original 2009 assessed valuation	: \$17,200.
Date of appeal hearing	: October 24, 2008

Dear Property Owner:

# 128-0-96770 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:

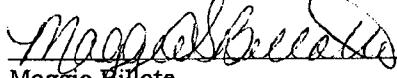
Original 2009	Market value affirmed, without change.
Original 2009	Assessed value affirmed, without change.

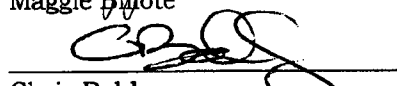
Dated: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of  
Assessment Appeals

Jack Green

  
Maggie Filote

  
Chris Bohley

Clearfield County Assessment Office  
BOARD OF ASSESSMENT APPEALS



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Crown Resorts, LTD

SILVERWOODS 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
Map #	: 128.0-C02-712-00005-DW-01
Property Identification	: Bldgs. #51 thru 59
Original 2009 market valuation	: \$1,452,600.
Original 2009 assessed valuation	: \$ 363,150.
Date of appeal hearing	: October 24, 2008

# 128-0-97139 parcel

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.

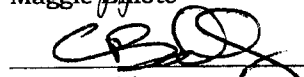
Dated: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of  
Assessment Appeals

Jack Green

  
Maggie Pilote

  
Chris Bohley

Clearfield County Assessment Office  
BOARD OF ASSESSMENT APPEALS



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Clearfield, Pennsylvania 16830

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FAX (814) 765-2640  
Email- cctax@clearfieldco.org

Silverwoods Assoc., Inc.

SILVERWOODS ASSOCIATION, INC.

P O Box 1680

Ocean Springs MS 39566

NOTICE OF BOARD ACTION ON APPEALS  
FROM 2009 REAL ESTATE ASSESSMENT

Appellant Name	: Silverwoods Assoc., Inc.
Person Appearing	: Bert Goodman, Craig Hoffner & Greg Kruk
Location	: Sandy Township
Map #	: 128.0-C02-712-00006
Property Identification	: 6.46 A
Original 2009 market valuation	: \$68,300.
Original 2009 assessed valuation	: \$17,075.
Date of appeal hearing	: October 24, 2008

Dear Property Owner:

# 128-0-96771 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:

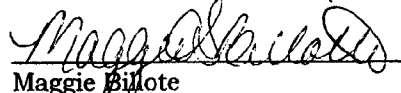
Original	2009	Market value affirmed, without change.
Original	2009	Assessed value affirmed, without change.

Dated: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of  
Assessment Appeals

Jack Green

  
Maggie Billote

  
Chris Bonley

17

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

SILVERWOODS 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
Map #	: 128.0-C02-712-00006-DW-01
Property Identification	: Bldgs. #61 thru 68
Original 2009 market valuation	: \$1,292,400.
Original 2009 assessed valuation	: \$ 323,100..
Date of appeal hearing	: October 24, 2008

Dear Property Owner:

# 128-0-97140 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.

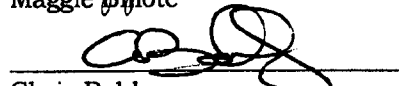
Dated: NOVEMBER 24, 2008

Sincerely,

Clearfield County Board of  
Assessment Appeals

Jack Green

  
Maggie Bihlote

  
Chris Bohley

Clearfield County Assessment Office  
BOARD OF ASSESSMENT APPEALS



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Crown Resorts, LTD

SILVERWOODS 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
Map #	: 128.0-C02-712-004.5-DW-01
Property Identification	: Bldg. #45
Original 2009 market valuation	: \$163,100.
Original 2009 assessed valuation	: \$ 40,775.
Date of appeal hearing	: October 24, 2008

Dear Property Owner:

# 128-0 97037 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:

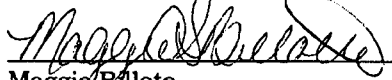
Original 2009	Market value affirmed, without change.
Original 2009	Assessed value affirmed, without change.

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



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TELEPHONE (814) 765-2641  
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Email- cctax@clearfieldco.org

Crown Resorts, LTD

SILVERWOODS 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
Map #	:	128.0-C02-712-004.6-DW-01
Property Identification	:	25% Int. in Bldg #46 (Unit B)
Original 2009 market valuation	:	\$40,250.
Original 2009 assessed valuation	:	\$10,062.
Date of appeal hearing	:	October 24, 2008

Dear Property Owner:

# 128-0-97039 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

10



Clearfield County Assessment Office  
BOARD OF ASSESSMENT APPEALS



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Crown Resorts, LTD

SILVERWOODS 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
Map #	: 128.0-C02-712-004.6-DW-01
Property Identification	: 25% Int. in Bldg #46 (Unit D)
Original 2009 market valuation	: \$40,250.
Original 2009 assessed valuation	: \$10,062.
Date of appeal hearing	: October 24, 2008

Dear Property Owner:

# 128-0-97040 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 Bilote

Chris Bohley

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

Attorney for Appellant

SILVERWOODS ASSOCIATION  
INC.,

APPELLANT

V.

CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,  
APPELLEE

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

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: CIVIL ACTION - LAW

:  
: NO. 08-2416-CD  
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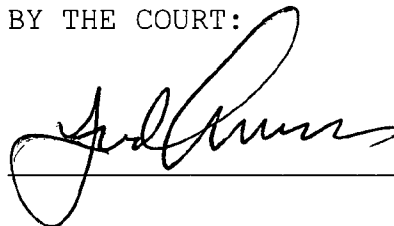
ORDER

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.

Within <sup>five</sup> ~~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  
DEC 18 2008

icc  
Amy Goodman

William A. Shaw  
Prothonotary/Clerk of Courts

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

SILVERWOODS ASSOCIATION,  
INC.,

Appellant

vs.

CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS

Appellee

No. 08 - 2416 C.D.

Type of Case: Civil

Type of Pleading:

**Praecipe Directing Intervention**

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**

01/04/09  
JAN 05 2009

William A. Shaw  
Prothonotary/Clerk of Courts

icc  
Atty Kruk  
CD

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

SILVERWOODS ASSOCIATION,  
INC.,

Appellant

vs.

CLEARFIELD COUNTY BOARD  
OF ASSESSMENT APPEALS,

Appellee

No. 08 - 2416 C.D.

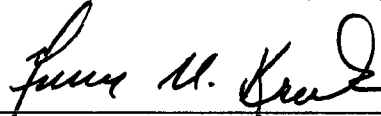
**PRAECIPE DIRECTING INTERVENTION**

**TO THE PROTHONOTARY:**

Please mark the DuBois Area School District and the Township of Sandy as Intervenors in the above captioned case, and 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: 1/2/09

**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.,  
Appellant

NO. 08-2415-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Appellee

\*  
\*  
\*  
\*  
\*  
\*

SILVERWOODS ASSOCIATION, INC.  
Appellant

NO. 08-2416-CD

vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Appellee

\*  
\*  
\*  
\*  
\*  
\*

ORDER

sent to Art's  
Gordon  
**FILED**  
Keston

JAN 28 2009

0/3:10  
William A. Shaw  
Prothonotary/Clerk of Courts

OR 6-11-08-2415

AND NOW, this 28<sup>th</sup> 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,  
/S/ Fredric J Ammerman  
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:

UA

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

SILVERWOODS ASSOCIATION, INC.  
Appellant

Vs.

CLEARFIELD COUNTY BOARD OF  
ASSESSMENT APPEALS,  
Appellee

No. 08-2416-CD

Type of Pleading:

**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** 5cc  
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AUG 17 2009  
William A. Shaw  
Prothonotary/Clerk of Courts  
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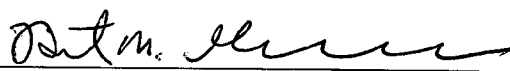


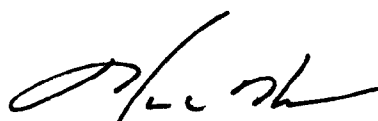
IN THE COURT OF COMMON PLEAS OF  
CLEARFIELD COUNTY, PENNSYLVANIA  
CIVIL DIVISION

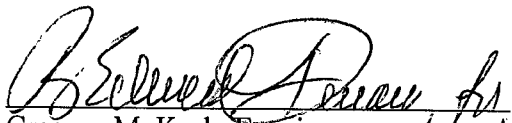
SILVERWOODS ASSOCIATION, INC.	:	No. 08-2416-CD
Appellant	:	
	:	
Vs.	:	
	:	
CLEARFIELD COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	
Appellee	:	

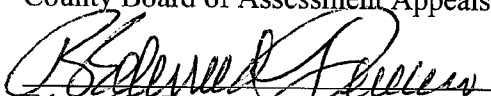
**STIPULATION**

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, Esquire  
Attorney for Appellant

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

  
Gregory M. Kruk, Esquire  
Solicitor for Sandy Township

  
Edward R. 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. 128040556	1280-C02-712-00001	Bldgs, Pool & 2.76 A	\$ 234,850
b. 128096766	1280-C02-712-00004	8.495 A	\$ 80,872
c. 128097138	1280-C02-712-00004 -DW-01	Bldgs #47-48-49	\$ 569,763
d. 128096767	1280-C02-712-004.1 -DW-01	25% INT IN BLDG #41	\$ 43,863
e. 128096770	1280-C02-712-00005	7.305 A	\$ 79,959
f. 128097139	1280-C02-712-00005 -DW-01	Bldgs #51 THRU 59	\$1,691,468
g. 128096771	1280-C02-712-00006	6.46 A	\$ 79,959
h. 128097140	1280-C02-712-00006 -DW-01	Bldgs #61 THRU 68	\$1,505,050
i. 128097037	1280-C02-712-004.5 -DW-01	Bldg #45	\$ 190,073
j. 128097039	1280-C02-712-004.6 -DW-01	25% INT IN BLDG #46 (UNIT B)	\$ 46,604
k. 128097040	1280-C02-712-004.6 -DW-01	25% INT IN BLDG #46 (UNIT D)	\$ 46,604
TOTAL			\$4,569,066

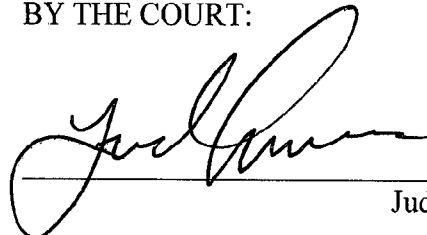
2. The common level ratio applicable to this appeal is 5.68%.

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. 128040556	1280-C02-712-00001	Bldgs, Pool & 2.76 A	\$ 41,347
b. 128096766	1280-C02-712-00004	8.495 A	\$ 14,238
c. 128097138	1280-C02-712-00004 -DW-01	Bldgs #47-48-49	\$ 100,310
d. 128096767	1280-C02-712-004.1 -DW-01	25% INT IN BLDG #41	\$ 7,722
e. 128096770	1280-C02-712-00005	7.305 A	\$ 14,077
f. 128097139	1280-C02-712-00005 -DW-01	Bldgs #51 THRU 59	\$ 297,794
g. 128096771	1280-C02-712-00006	6.46 A	\$ 14,077
h. 128097140	1280-C02-712-00006 -DW-01	Bldgs #61 THRU 68	\$ 264,974
i. 128097037	1280-C02-712-004.5 -DW-01	Bldg #45	\$ 33,464
j. 128097039	1280-C02-712-004.6 -DW-01	25% INT IN BLDG #46 (UNIT B)	\$ 8,205
k. 128097040	1280-C02-712-004.6 -DW-01	25% INT IN BLDG #46 (UNIT D)	\$ 8,205
TOTAL			\$ 804,413

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:

  
 Judge

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FILED

AUG 17 2009

William A. Shaw  
Prothonotary/Clerk of Courts

DATE: 8/17/09

~~X~~ 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: