

January 20, 2017

IN RE: Yareslaw Luciw

Docket No: 35WRMERZW3966

Statement of Record:

1. Yareslaw Luciw (hereafter "Petitioner") filed a Petition for Appeal with the Tax review Board (TRB) on July 25, 2016 requesting review of a Water Revenue bill for the property located at 5117 North 6<sup>th</sup> St. Philadelphia, Pa.
2. A public hearing before the TRB was scheduled for October 4, 2016 and continued at that time for the parties to meet for a possible resolution. No resolution was reached and the matter was rescheduled.
3. A public hearing before the TRB was held on November 8, 2016, following which the Board announced its decision to grant the petition and direct that the City abate the bill in question.
4. The City of Philadelphia Water Revenue Bureau filed an appeal to the Court of Common Pleas.

Findings of Fact:

- 1) Petitioner filed an appeal requesting review of the application of certain payments made for the Water Revenue bill for the property located at 5116 North 6<sup>th</sup> St., Philadelphia PA.
- 2) The amount in question was \$884.00 from 4 payments which Petitioner claimed were made by automatic bank transfer and which the City did not have recorded as received for payment of the Water Revenue bills for this property. All other Water Revenue bills for this property had been paid.
- 3) The matter was continued by the TRB on October 4, 2016 for Petitioner to gather information from his bank. The city representative was to speak with him about what documentation was required to substantiate his claim that the payments were made and then review whatever documentation he provided.
- 4) Due to personnel changes at the WRB, Petitioner was not contacted by City personnel until 2 days before the November 8, 2016 TRB hearing.
- 5) When contacted by WRB, Petitioner offered documentation provided by his bank to show the transmittal of 4 payments totaling \$884.00 to the City of Philadelphia. This documentation was in the form of a bank statement showing transmittals to the City of Philadelphia.
- 6) Petitioner testified that the paperwork he offered to document his payments was provided directly to him from the Vice President of the bank branch he uses.
- 7) The City representative did not accept the documentation presented by Petitioner as sufficiently specific to allow them to trace the payments in the City's system.
- 8) The City kept referring to a "bank transmittal" as the required document. Petitioner responded that the document he presented was the "bank transmittal" as explained to him by bank personnel.

Conclusions of Law:

It was the finding of the TRB that Petitioner met his burden of proof to establish that he had made 4 payments totaling \$884.00 that were not credited to the Water Revenue account for the property located at 5117 North 6<sup>th</sup> St. Philadelphia PA.

He presented documentation directly from his bank to establish that payments were sent from his bank account to the City of Philadelphia for the water bills for this property and totaling the exact dollar amount that the City claimed had not been paid.

While Petitioner's documents may not have had the exact account detail wanted by the City, it clearly established that Petitioner through his bank, paid to the City the \$884.00 that the City was claiming had not been paid.

Petitioner acted promptly after the October 2016 hearing continuance to provide payment documentation to City personnel and facilitate a resolution of this matter.

Due to personnel changes, the WRB did not respond to Petitioner with sufficient time fully discuss and review his documentation and claims.

However, it was the finding of the TRB that Petitioner's documentation was sufficient to establish that he had paid the amount in question.

Concurred:

Nancy Kammerdeiner, Chair

George Mathew, CPA

Gaetano Piccirilli, Esq.

Joseph Ferla

Kaitlin McKenzie-Fiumara, Esq.