

May 1, 2019

IN RE: Masci, Roxanne

Docket No: 36BPINPZZ6716

Statement of Record:

- 1) Roxanne Masci (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board (TRB) on June 17, 2015. The Petition requested a review of a delinquent business income and receipts and net profit tax bills assessed by the Philadelphia Department of Revenue on April 6, 2015.
- 2) Petitioner is represented by Mr. Joseph Purul and all correspondence was sent to the address listed on the petition as both Petitioner and Mr. Purul's address.
- 3) A public hearing before the Tax Review Board Master was held on November 4, 2015. The Master abated 3/4 penalty from January 1, 2010 to December 31, 2014 for the business income and receipts tax bill. The Master also abated 1/2 penalty for the period of 2010 to 2013 for the net profits tax bill. This decision was ratified by the Tax Review Board.
- 4) The Petitioner then requested an appeal before the full Tax Review Board and it was scheduled for July 26, 2016. The Petitioner requested continuance for a funeral and it was granted. A new hearing date of May 11, 2017 was scheduled. The Petitioner again requested a continuance, as she was out of town on a business trip which was granted and rescheduled for June 12, 2018.
- 5) The Petitioner then requested another continuance, noting the need to cover for an employee's previous scheduled vacation and requesting a date at least 90 days from the June date. The continuance was granted, and the hearing was rescheduled for December 6, 2018.
- 6) Again, the Petitioner requested another continuance and the Tax Review Board unanimously denied the request. The Petitioner then failed to appear and the Tax Review Board denied the petition.
- 7) Petitioner has filed an appeal to the Philadelphia Court of Common Pleas.

Conclusion Law:

Petitioner bears the burden of proof to establish by substantial evidence that the City's assessment is incorrect. Ernest Renda Construction Co. Inc. v. Commonwealth, 94 Pa. Commonwealth Ct. 608, 504 A. 2d 1349 (1986).

Petitioner failed to appear at the Tax Review Board hearing and failed to meet the burden of proof to present substantial evidence, by testimony or documentation, to support her appeal of the business income and receipts and net profits tax bill.

Petitioner was notified of all 4 hearings scheduled from the first hearing in July 2016 to December 2018 as evidenced by the continuance requests she submitted. Additionally, the Tax Review Board continued to accommodate the Petitioner and there was no follow up from the Petitioner regarding whether her continuance had been approved.

Concurred:
Nancy Kammerdeiner, Chair
Joseph Ferla
Ryan Boyer
