

_____	:	IN THE COURT OF COMMON PLEAS
	:	OF LUZERNE COUNTY
	:	
Petitioner/s	:	CIVIL ACTION – LAW
	:	
LUZERNE COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	NO. OF 20____
LUZERNE COUNTY,	:	
_____ SCHOOL DISTRICT:	:	
_____ BOROUGH/CITY,	:	
TOWNSHIP,	:	
	:	
Respondents	:	

**PETITION**

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

\_\_\_\_\_ files this Petition for Appeal from the decision of the Board of Assessment Appeals of Luzerne County and in support, states the following:

1. Petitioner is an individual with an address of \_\_\_\_\_, Pennsylvania, \_\_\_\_\_.
2. Petitioner is the owner of a certain parcel, together with all improvements, located at \_\_\_\_\_, having the Property Identification Number \_\_\_\_\_, and described in Luzerne County Deed/Record Book \_\_\_\_\_, at Page \_\_\_\_\_.
3. Respondent, Luzerne County Board of Assessment Appeals (“Board”), is a board for assessment and revision of taxes within the general assessment law of the Commonwealth of Pennsylvania.
4. The premises are located within the boundaries of Luzerne County, the Borough/Township/City of \_\_\_\_\_, and the \_\_\_\_\_ School District. Petitioner will promptly serve a true and correct copy of this Petition on each of the Respondents.

5. For the purposes of the \_\_\_\_\_ tax year, the Board reassessed the premises as follows:

LAND	\$ _____
IMPROVEMENTS	\$ _____
TOTAL	\$ _____

6. On \_\_\_\_\_, Petitioner filed a Formal Tax Assessment Appeal with the Board. A true and correct copy of the Appeal form is attached to this Petition as Exhibit "A" and is incorporated into this Petition by reference.

7. On \_\_\_\_\_, a hearing was held before the Board.

8. On \_\_\_\_\_, the Board issued a Board Decision Notice ("Decision") reducing/increasing /not changing the reassessment of the premises. A true and correct copy of the Decision is attached to this Petition as Exhibit "B", and incorporated into this Petition by reference.

9. As a result of the Decision, for the purposes of the \_\_\_\_\_ tax year, the Board reassessed the premises as follows:

LAND	\$ _____
IMPROVEMENTS	\$ _____
TOTAL	\$ _____

10. Petitioner alleges that the Decision is improper, unsatisfactory and unlawful for one or more of the following reasons:

a. The assessment of Petitioner's property is substantially higher than assessments of comparable properties in the taxing district.

b. The assessment is based on an erroneous determination of the fair market value, particularly as it concerns Petitioner's property.

c. The value determination by the Board violates the *Equal Protection Clause of the 14<sup>th</sup> Amendment of the United States Constitution*.

d. The impact of the assessment bears unequally on the Petitioner when compared to the assessment of properties of the same class.

e. When related to assessments of similarly situated property owners, the assessment of the premises of the Petitioner is arbitrary and capricious.

- f. The assessment violates the *Uniformity Clause of the Pennsylvania Constitution*.
- g. The assessment violates the required equality of tax treatment guaranteed by Pennsylvania statutory and constitution law.
- h. The assessment is based in whole or in part on appraisals that do not represent the actual value of the premises
- i. The ratio of assessed value to actual value applied in making the assessment is in excess of the ratio applied throughout the taxing district.
- j. The assessment as determined by the Board does not reflect the current market value of the Premises as multiplied by the state mandated ratio as determined by the State Tax Equalization Board.
- k. The assessment lacks uniformity.
- l. The assessment is discriminatory.
- m. The assessment is otherwise unjust and inequitable.

WHEREFORE, Petitioner requests that this Honorable Court reverse the Decision of the Luzerne County Board of Assessment Appeals, reduce the assessment, and thereafter make all necessary orders and decrees to effectuate the Court's determination.

Respectfully submitted,

\_\_\_\_\_  
 Petitioner's Signature

Petitioner's Name/s: \_\_\_\_\_  
 \_\_\_\_\_

Address: \_\_\_\_\_  
 \_\_\_\_\_

Telephone: \_\_\_\_\_

Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

**VERIFICATION**

I verify that the statements made in the foregoing Petition are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are subject to the penalties of *18 Pa.C.S. Section 4904* relating to unsworn falsification to authorities.

DATE: \_\_\_\_\_

\_\_\_\_\_  
Petitioner's Signature

_____	:	IN THE COURT OF COMMON PLEAS
	:	OF LUZERNE COUNTY
_____	:	
	:	
Petitioner/s	:	CIVIL ACTION – LAW
	:	
LUZERNE COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	NO.            OF            20____
LUZERNE COUNTY,	:	
_____ SCHOOL DISTRICT:	:	
_____ BOROUGH/CITY,	:	
TOWNSHIP,	:	
	:	
Respondents	:	

**CERTIFICATE OF SERVICE**

I certify that on \_\_\_\_\_, 20\_\_\_\_, I served a true and correct copy of the Petition filed in the above-captioned matter by mailing the same via First Class United States Mail, postage prepaid, addressed to:

Luzerne County Board of Assessment Appeals  
Luzerne County Courthouse  
200 N. River Street  
Wilkes-Barre, PA 18711-1001

Borough/Township/City:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

David E. Schwager, Esquire  
138 South Main Street  
P.O. Box 910  
Wilkes-Barre, PA 18703-0910

School District:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_  
Petitioner's Signature