DAUPHIN COUNTY

BOARD OF ASSESSMENT APPEALS

APRIL 12, 2016

MINUTES

1) Meeting Convened – 8:30am

2) Approval of Minutes – February 9, 2016

3) Meeting Adjourned – 12:00pm

4) Those in Attendance – Mr. Musser, Mr. LeHew, Mr. Solomon, Mr. Engle, Mr. Howe, Mrs. LiBrandi
Hearing Location: BOARD OF REVIEW ROOM

Owner(s): EXPONENTIAL CHURCH TV

Location: 4699 EARL DR

Docket Number: 2016-000001

Municipality: LOWER PAXTON TWP

Parcel Number(s): 35-024-084-000-0000

Reason: Exemption

Present Assessment: $1,037,300  Value Per Square Foot: $100.28

Appraisal Statistics: One Story

Square Footage: 10,344

Implied Market Value: $1,037,300  Value Per Square Foot: $100.28

Assessment Appeal Hearing Minutes

Present at Hearing: Gilbert Thurston, Kevin Richardson.

Materials Presented: 501C3, constitution and by-laws, wage and tax statements, deed, authorizations, pictures.

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes: Partial Exemption granted.

Board Decision:  
- Deny
- Change
- Abandoned for Failure to Appear
- Withdrawn by Appellant
- Exempt Status

Revised From:  
- Land: $516,000  To: $516,000
- Building: $521,300  $521,300
- Total: $1,037,300  $1,037,300

Effective Date: 07/01/2016

Motion: Michael L. Solomon

Seconded: Daryl Z. LeHew

Approved Motion: Michael G. Musser, II
Board of Assessment Appeals
Dauphin County
04/12/2016

08:50 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  BOCHASANWASI SHREE AKSHAR PURUSHOTTAM SV
Location  265 REYNDEERS RD
Docket Number  2016-000002
Municipality  SWATARA TWP
Parcel Number(s)  63-043-014-000-0000
Reason  Exemption
Present Assessment  $1,393,200  Value Per Square Foot  $54.72
Appraisal Statistics
Square Footage  25,459
Implied Market Value  $1,393,200  Value Per Square Foot  $54.72

Assessment Appeal Hearing Minutes

Present at Hearing: Pravin Patel, Hardik Patel.


Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

Board Decision:  ○ Deny
○ Change
○ Abandoned for Failure to Appear
○ Withdrawn by Appellant
● Exempt Status

Revised From:  Land  $471,600  To:  $471,600
Building  $921,600  $921,600
Total  $1,393,200  $1,393,200

Effective Date:  07/01/2016
Motion:  Michael G. Musser, II
Seconded:  Daryl Z. LeHew
Approved Motion: Michael L. Solomon
09:10 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  PARADISE PIZZERIA & COFFEE SHOP LLC
Location  1119 S CAMERON ST
Docket Number  2016-000003
Municipality  CITY OF HARRISBURG
Parcel Number(s)  01-028-028-000-0000
Reason  New Construction
Present Assessment  $454,800  Value Per Square Foot  $19.28
Appraisal Statistics  Fire Station (Staff)
Square Footage  23,592
Implied Market Value  $610,500  Value Per Square Foot  $25.88

Assessment Appeal Hearing Minutes

Present at Hearing: Lynn Taitel.

Materials Presented: Income and Expense for 2015, notice of change in assessment, comps, photos, deed, zoning and location map, letter to the board.

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

Board Decision:  
○ Deny
● Change
○ Abandoned for Failure to Appear
○ Withdrawn by Appellant
○ Exempt Status

Revised From:  
Land  $247,600  To:  $247,600
Building  $207,200  $180,800
Total  $454,800  $428,400

Effective Date:  01/01/2016
Motion:  Daryl Z. LeHew
Seconded:  Michael L. Solomon
Approved Motion: Michael G. Musser, II
Board of Assessment Appeals  
Dauphin County  
04/12/2016

09:30 AM  
Hearing Location: BOARD OF REVIEW ROOM  
Owner(s): SECOND & PINE INVESTMENTS INC  
Location: 300 N 2ND ST  
Docket Number: 2016-000004  
Municipality: CITY OF HARRISBURG  
Parcel Number(s): 04-029-010-000-0000  
Reason: New Construction  

Present Assessment: $3,385,200  
Value Per Square Foot: $60.12  

Appraisal Statistics: Restaurant  
Square Footage: 67,544  

Implied Market Value: $4,543,900  
Value Per Square Foot: $67.27

Assessment Appeal Hearing Minutes

Present at Hearing: Jordan Cunningham, William Rothman, David Markle.  

Recent Appraisal Amount: $3,700,000  
Date of Appraisal: 04/01/2016  
Additional Notes:

Board Decision:  
- Deny  
- Change  
- Abandoned for Failure to Appear  
- Withdrawn by Appellant  
- Exempt Status

Revised From:  
Land: $146,900  
Building: $3,238,300  
Total: $3,385,200  
To:  
Land: $146,900  
Building: $2,788,400  
Total: $2,935,300

Effective Date: 01/01/2016  
Motion: Michael L. Solomon  
Seconded: Daryl Z. LeHew  
Approved Motion: Michael G. Musser, Il
Board of Assessment Appeals
Dauphin County
04/12/2016

09:50 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  STONEBRAKER LLC
Location  3625 PETERS MOUNTAIN RD
Docket Number  2016-000005
Municipality  HALIFAX TWP
Parcel Number(s)  29-017-017-000-0000
Reason  New Construction
Present Assessment  $192,700  Value Per Square Foot  $50.26
Appraisal Statistics
Square Footage  3,834
Implied Market Value  $258,700  Value Per Square Foot  $67.46

Assessment Appeal Hearing Minutes

Present at Hearing:

Materials Presented: Letter to the board, deed, map.

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

Board Decision:  
☐ Deny
☐ Change
☐ Abandoned for Failure to Appear
• Withdrawn by Appellant
☐ Exempt Status

Revised From:

Land  $33,700  To:  $33,700
Building  $159,000  $159,000
Total  $192,700  $192,700

Effective Date:  12/01/2015

Motion:

Seconded:

Approved Motion:
Board of Assessment Appeals  
Dauphin County  
04/12/2016

10:10 AM  Hearing Location: BOARD OF REVIEW ROOM
Owner(s): RUSSELL J KLICK ENTERPRISES
Location: COMMERCE DR L1
Docket Number: 2016-000006
Municipality: LOWER PAXTON TWP
Parcel Number(s): 35-037-001-000-0000
Reason: New Construction

Present Assessment: $404,800  Value Per Square Foot: $404,800.00

Appraisal Statistics
Square Footage: 0
Implied Market Value: $543,400  Value Per Square Foot: $543,355.70

Assessment Appeal Hearing Minutes

Present at Hearing:


Recent Appraisal Amount: $235,000
Date of Appraisal: 03/01/2016
Appraisal Prepared by: Angel Corbin.
Additional Notes: RESCHEDULED FOR JUNE 14, 2016.

Board Decision:
○ Deny
○ Change
○ Abandoned for Failure to Appear
○ Withdrawn by Appellant
○ Exempt Status

Revised From:
Land $404,800 To: $0
Building $0 To: $0
Total $404,800 To: $0

Effective Date: 01/01/2016
Motion:
Seconded:
Approved Motion:
Hearing Location: BOARD OF REVIEW ROOM
Owner(s): RUSSELL J KLIICK ENTERPRISES
Location: COMMERCE DR L2
Docket Number: 2016-000007
Municipality: LOWER PAXTON TWP
Parcel Number(s): 35-037-050-000-0000
Reason: New Construction

Present Assessment: $356,500  Value Per Square Foot: $356,500.00
Appraisal Statistics
Square Footage: 0
Implied Market Value: $478,500  Value Per Square Foot: $478,523.49

Present at Hearing:
Materials Presented: Appraisal.

Recent Appraisal Amount: $190,000
Date of Appraisal: 03/01/2016
Appraisal Prepared by: Angel Corbin.
Additional Notes: RESCHEDULED FOR JUNE 14, 2016.

Board Decision:
☐ Deny
☐ Change
☐ Abandoned for Failure to Appear
☐ Withdrawn by Appellant
☐ Exempt Status

Revised From: Land $356,500  To: $0
Building $0  $0
Total $356,500  $0

Effective Date: 01/01/2016

Motion:
Seconded:
Approved Motion:
<table>
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<tr>
<th>Time</th>
<th>Hearing Location</th>
<th>Owner(s)</th>
<th>Location</th>
<th>Docket Number</th>
<th>Municipality</th>
<th>Parcel Number(s)</th>
<th>Reason</th>
<th>Present Assessment</th>
<th>Value Per Square Foot</th>
<th>Implied Market Value</th>
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<td>10:30 AM</td>
<td>BOARD OF REVIEW ROOM</td>
<td>PPL ELECTRIC UTILITIES CORPORATION</td>
<td>COMMERCE DR L3</td>
<td>2016-000008</td>
<td>LOWER PAXTON TWP</td>
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Present at Hearing: James Thomas.

Materials Presented: Memorandum of law, copy of plan, opinion of agreement, agreement of sale, deed, letter of Clean and Green Violation.

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes: No rollback due.

Board Decision:  
- [ ] Deny  
- [ ] Change  
- [ ] Abandoned for Failure to Appear  
- [ ] Withdrawn by Appellant  
- [ ] Exempt Status

Revised From:  
- [ ] Land $327,600 To: $327,600  
- [ ] Building $0 To: $0  
- [ ] Total $327,600 To: $327,600

Effective Date: 01/01/2016

Motion:  
Daryl Z. LeHew

Seconded:  
Michael L. Solomon

Approved Motion: Michael G. Musser, II
Board of Assessment Appeals  
Dauphin County  
04/12/2016

10:30 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  PPL ELECTRIC UTILITIES CORPORATION
Location  COMMERCE DR L4
Docket Number  2016-000009
Municipality  LOWER PAXTON TWP
Parcel Number(s)  35-037-052-000-0000
Reason  New Construction

Present Assessment  $409,900  Value Per Square Foot  $409,900.00

Appraisal Statistics
Square Footage  0

Implied Market Value  $550,200  Value Per Square Foot  $550,201.34

Assessment Appeal Hearing Minutes

Present at Hearing: James Thomas.
Materials Presented: Memorandum of law, plan, option agreement, agreement of sale, deed.

Recent Appraisal Amount:
Date of Appraisal:
Appraisal Prepared by:
Additional Notes: No rollback due.

Board Decision:
  ○ Deny
  ○ Change
  ○ Abandoned for Failure to Appear
  ○ Withdrawn by Appellant
  ○ Exempt Status

Revised From:
  Land  $409,900  To:  $409,900
  Building  $0  $0
  Total  $409,900  $409,900

Effective Date: 01/01/2016
Motion:  Daryl Z. LeHew
Seconded:  Michael L. Solomon
Approved Motion: Michael G. Musser, II
Board of Assessment Appeals
Dauphin County
04/12/2016

10:50 AM  Hearing Location: BOARD OF REVIEW ROOM
Owner(s): MACE MARK E SR
Location: 3833 BACK RD
Docket Number: 2016-000010
Municipality: JEFFERSON TWP
Parcel Number(s): 33-008-017-000-0000
Reason: New Construction
Present Assessment: $127,600  Value Per Square Foot: $53.61
Appraisal Statistics:
Square Footage: 2,380
Implied Market Value: $171,300  Value Per Square Foot: $71.96

Assessment Appeal Hearing Minutes

Present at Hearing: Mark Mace.
Materials Presented: Printout.

Recent Appraisal Amount:
Date of Appraisal:
Appraisal Prepared by:
Additional Notes:

Board Decision:  
☐ Deny
☒ Change
☐ Abandoned for Failure to Appear
☐ Withdrawn by Appellant
☐ Exempt Status

Revised From:  
Landscape: $24,500  To:  $24,500
Building: $103,100  $47,400
Total: $127,600  $71,900

Effective Date: 01/01/2016
Motion: Michael L. Solomon
Seconded: Daryl Z. LeHew
Approved Motion: Michael G. Musser, II
Board of Assessment Appeals  
Dauphin County  
04/12/2016

11:05 AM  
Hearing Location: BOARD OF REVIEW ROOM

Owner(s)  
LEININGER DWAYNE K

Location  
1025 COLEBROOK RD

Docket Number  
2016-000011

Municipality  
LONDONDERRY TWP

Parcel Number(s)  
34-006-028-000-0000

Reason  
New Construction

Present Assessment  
$68,900  
Value Per Square Foot  
$68,900.00

Appraisal Statistics

Square Footage  
0

Implied Market Value  
$92,500  
Value Per Square Foot  
$92,483.22

Assessment Appeal Hearing Minutes

Present at Hearing: Dwayne & Gail Leininger.

Materials Presented: Photos.

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

Board Decision:  
○ Deny
● Change
○ Abandoned for Failure to Appear
○ Withdrawn by Appellant
○ Exempt Status

Revised From:

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Effective Date:  
12/01/2015

Motion:  
Michael G. Musser, II

Seconded:  
Daryl Z. LeHew

Approved Motion: Michael L. Solomon
Board of Assessment Appeals  
Dauphin County  
04/12/2016

11:20 AM  Hearing Location  BOARD OF REVIEW ROOM

Owner(s)  PINCI MICHAEL J

Location  6267 LINGLESTOWN RD

Docket Number  2016-000012

Municipality  LOWER PAXTON TWP

Parcel Number(s)  35-008-003-000-0000

Reason  New Construction

Present Assessment  $138,700  Value Per Square Foot  $58.77

Appraisal Statistics  One Story

Square Footage  2,360

Implied Market Value  $186,200  Value Per Square Foot  $78.89

Assessment Appeal Hearing Minutes

Present at Hearing: Michael Pinci.

Materials Presented: Letter to the Board, previous hearing documentation, historical information, photos, printout of property record card, estimate for work needed to be done, engineers report, court documents, deeds, appraisal.

Recent Appraisal Amount: $110,000

Date of Appraisal: 03/28/2016

Appraisal Prepared by: Robert Stoner.

Additional Notes:

Board Decision:  

- Deny
- Change
- Abandoned for Failure to Appear
- Withdrawn by Appellant
- Exempt Status

Revised From:  

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<th>$50,700</th>
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Effective Date: 12/01/2015

Motion: Michael G. Musser, II

Seconded: Daryl Z. LeHew

Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
04/12/2016

11:35 AM

Hearing Location: BOARD OF REVIEW ROOM

Owner(s): STEPP BRADLEY A

Location: 1074 HIGHLAND ST

Docket Number: 2016-000013

Municipality: SWATARA TWP

Parcel Number(s): 63-030-028-000-0000

Reason: New Construction

Present Assessment: $129,200 Value Per Square Foot: $65.78

Appraisal Statistics: One and One-Half Story

Square Footage: 1,964

Implied Market Value: $173,400 Value Per Square Foot: $88.30

Assessment Appeal Hearing Minutes

Present at Hearing: Bradley Stepp.

Materials Presented: Comps on appeal form.

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

Board Decision:  

○ Deny

● Change

○ Abandoned for Failure to Appear

○ Withdrawn by Appellant

○ Exempt Status

Revised From:

Land: $19,000 To: $19,000

Building: $110,200 $81,600

Total: $129,200 $100,600

Effective Date: 01/01/2016

Motion: Daryl Z. LeHew

Seconded: Michael L. Solomon

Approved Motion: Michael G. Musser, II
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<td>Hearing Location</td>
<td>BOARD OF REVIEW ROOM</td>
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<td>Owner(s)</td>
<td>DRESEL JORDAN R</td>
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<td></td>
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<td>Municipality</td>
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Present at Hearing: Jordan Dresel.

Materials Presented: Comps on appeal form.

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

Board Decision:  
- ☐ Deny
- ☑ Change
  - Abandoned for Failure to Appear
  - Withdrawn by Appellant
  - ☐ Exempt Status

Revised From:  
- Land: $21,700  
- Building: $213,700  
- Total: $235,400

To:  
- $21,700
- $195,800
- $217,500

Effective Date: 12/01/2015

Motion: Michael G. Musser, II

Seconded: Daryl Z. LeHew

Approved Motion: Michael L. Solomon
Dauphin County Board of Assessment Appeals  
April 12, 2016

Approval of Minutes

February 9, 2016

Mr. LeHew made the motion to approve the minutes.
Mr. Musser seconded the motion.
Mr. Solomon approved the motion.

Catastrophic Loss

Central State Distributors Inc.
6046 Parkway East
Harrisburg PA 17112
47-035-022

Central State Distributors Inc. experienced a fire on November 2, 2015 at 3200 Pike Street.
Mr. Boswell verified that it does qualify for relief.
The pre-assessment was $183,900; the post-assessment is $61,800.

Mr. Musser made the motion to approve the relief.
Mr. LeHew seconded the motion.
Mr. Solomon approved the motion.

Peifers Fire Protection
3439 Route 25
Millersburg PA 17061
66-001-018

Peifers Fire Protection experienced a fire on February 2, 2016.
Mr. Boswell verified that it does qualify for relief.
The pre-assessment was $124,300; post-assessment is $29,400.

Mr. Musser made the motion to approve the motion.
Mr. LeHew seconded the motion.
Mr. Solomon approved the motion.
Dauphin County Board of Assessment Appeals  
April 12, 2016

Catastrophic Loss con't

KFJ Ltd
2525 Paxton Street
Harrisburg PA 17111
63-024-120

KFJ Ltd experienced a fire on March 17, 2014.
The Board received a Catastrophic Loss request on April 4, 2016.
This request is considered untimely because it was not filed within the fiscal year in which the loss occurred or within six months.

Mr. LeHew made the motion to deny request.
Mr. Musser seconded the motion.
Mr. Solomon approved the motion.

Exemption Request

Derry Township
600 Clearwater Road
Hershey PA 17033
24-096-301

Derry Township is requesting exemption for the above parcel.
This land is common area that is being used as a barrier along Swatara Creek and was dedicated to Derry Township from DSG Development Corporation.

Mr. Musser made the motion to approve the exemption.
Mr. LeHew seconded the motion.
Mr. Solomon approved the motion.
Susquehanna Township
1900 Linglestown Road
Harrisburg PA 17110
62-026-054

Susquehanna Township purchased the above parcel from Pennsylvania Fish and Boat Commission. They are requesting the above parcel remain tax exempt due to the fact they are using this tract of land for a soccer field. The land adjoins the existing Susquehanna Township Veteran’s Park that has a field and associated buildings, goal post and stands. The tract also adjoins the township garage and may accommodate overflow municipal equipment.

Mr. Musser made the motion to approve the exemption.
Mr. Solomon seconded the motion.
Mr. LeHew approved the motion.
Dauphin County Board of Assessment Appeals
April 12, 2016

**Disabled Veteran Exemption**

David Xu
1604 Copperstone Road
Harrisburg PA 17110
35-066-014

David Xu was approved by the Pennsylvania State Veterans’ Commission on February 26, 2016. Mr. Boswell verified that he does live there and own the property.
The exemption period is July 1, 2016 through June 30, 2021.

Mr. Musser made the motion to approve the exemption.
Mr. LeHew seconded the motion.
Mr. Solomon approved the motion.

David E. Whaley
5436 Union Deposit Road
Harrisburg PA 17111
35-071-013

Mr. Whaley was approved by the Pennsylvania State Veterans’ Commission on January 7, 2016. Mr. Boswell verified that he does live there and own the property.
The exemption period is July 1, 2016 through June 30, 2021.

Mr. Musser made the motion to approve the exemption.
Mr. LeHew seconded the motion.
Mr. Solomon approved the motion.
Cloyd H Zimmerman
1801 Potato Valley Road
Harrisburg PA 17112
43-036-090

Mr. Zimmerman was approved by the Pennsylvania State Veterans’ Commission on January 11, 2016.
Mr. Boswell verified that he does live there and own the property.
The exemption period is July 1, 2016 through June 30, 2021.

Mr. Musser made the motion to approve the exemption.
Mr. LeHew seconded the motion.
Mr. Solomon approved the motion.

Kurt M. O'Brien
8009 Manada View Drive
Harrisburg PA 17112
68-024-172

Mr. O'Brien was approved by the Pennsylvania State Veterans’ Commission on January 12, 2016.
Mr. Boswell verified that he does live there and own the property.
The exemption period is July 1, 2016 through June 30, 2021.

Mr. Musser made the motion to approve the exemption.
Mr. LeHew seconded the motion.
Mr. Solomon approved the motion.
Disabled Veteran Exemption con't

Robert Elbert Lester
6330 Somerset Street
Harrisburg PA 17111
63-017-016

Mr. Lester was approved by the Pennsylvania State Veterans' Commission on October 9, 2015.
Mr. Boswell verified that he does live there and own the property.
The exemption period is January 1, 2016 through December 31, 2020.

Mr. Musser made the motion to approve the exemption.
Mr. LeHew seconded the motion.
Mr. Solomon approved the motion.