DAUPHIN COUNTY

BOARD OF ASSESSMENT APPEALS

JUNE 6, 2017

MINUTES

1) Meeting Convened – 8:30 am

2) Approval of Minutes – March 7, 2017

3) Meeting Adjourned – 12:00 pm

4) Those in Attendance – Michael Musser, Michael Solomon, Darryl LeHew, Steven Howe, Marianne Tadych, Chelsea Webster, Stacey LiBrandi
Board of Assessment Appeals  
Dauphin County  
06/06/2017

08:30 AM  
Hearing Location: BOARD OF REVIEW ROOM  
Owner(s): BRETHREN HOUSING ASSOCIATION  
Location: 224 HUMMEL ST  
Docket Number: 2017-000012  
Municipality: CITY OF HARRISBURG  
Parcel Number(s): 02-011-020-000-0000  
Reason: Exemption  
Present Assessment: $153,800  
Value Per Square Foot: $47.25  
Appraisal Statistics: Two Story  
Square Footage: 3,255  
Implied Market Value: $153,800  
Value Per Square Foot: $47.25

Assessment Appeal Hearing Minutes

Present at Hearing: Crystal Brown


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☐ Withdrawn by Appellant  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 $11,500  
Building $142,300  
Total $153,800  
To:  
$11,500  
$142,300  
$153,800

Effective Date: 07/01/2017

Motion: Michael G. Musser, II

Seconded: Daryl Z. LeHew

Approved Motion: Michael L. Solomon
Board of Assessment Appeals  
Dauphin County  
06/06/2017

08:50 AM  Hearing Location  BOARD OF REVIEW ROOM  
Owner(s)  TRINITY CHURCH OF GOD  
Location  244 HARRIS ST  
Docket Number  2017-000013  
Municipality  CITY OF HARRISBURG  
Parcel Number(s)  12-009-049-000-0000  
Reason  Exemption  
Present Assessment  $350,200  
Appraisal Statistics  Church w/ Sunday School  
Square Footage  11,340  
Implied Market Value  $350,200

Assessment Appeal Hearing Minutes

Present at Hearing: Marsha Blackston, John Waters

Materials Presented: Appraisal, Sales in Use Certification of Exemption, Federal Tax Exempt #4256, Bulletin

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☐ Withdrawn by Appellant  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  $19,800  To:  $19,800  
Building  $330,400  $330,400  
Total  $350,200  $350,200  

Effective Date:  07/01/2017

Motion:  Michael L. Solomon
Seconded:  Daryl Z. LeHew
Approved Motion: Daryl Z. LeHew
Board of Assessment Appeals  
Dauphin County  
06/06/2017

09:10 AM  

Hearing Location: BOARD OF REVIEW ROOM  
Owner(s): HOPE MENNONITE FELLOWSHIP  
Location: S MAIN ST  
Docket Number: 2017-000014  
Municipality: BERRYSBURG BORO  
Parcel Number(s): 21-004-031-000-0000  
Reason: Exemption

Present Assessment: $60,300  
Value Per Square Foot: $33.06

Appraisal Statistics: Church  
Square Footage: 1,824

Implied Market Value: $60,300  
Value Per Square Foot: $33.06

Assessment Appeal Hearing Minutes

Present at Hearing: David Martin

Materials Presented: Tax bill, Articles of Incorporation, 501(c)3, PA Certificate of Exemption, Program

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: $2,200  
Building: $58,100  
Total: $60,300

To:  
Land: $2,200  
Building: $58,100  
Total: $60,300

Effective Date: 07/01/2017

Motion: Michael L. Solomon

Seconded: Daryl Z. LeHew

Approved Motion: Daryl Z. LeHew
Board of Assessment Appeals  
Dauphin County  
06/06/2017

09:30 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  HARRISBURG HOUSE OF PRAYER CHURCH
Location  100 FLORAL LN
Docket Number  2017-000015
Municipality  DAUPHIN BORO
Parcel Number(s)  23-001-006-000-0000
Reason  Exemption
Present Assessment  $810,800  Value Per Square Foot  $91.72
Appraisal Statistics  Church w/ Sunday School
Square Footage  8,840
Implied Market Value  $810,800  Value Per Square Foot  $91.72

Assessment Appeal Hearing Minutes
Present at Hearing: Yelena Pinchuk, Barbara Dillon, Roman Savchuk, Timof
Materials Presented: Deed, Statement of Faith, Statutes, Weekly Schedule, Photo album

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  $169,800  To:  $169,800
Building  $641,000  $641,000
Total  $810,800  $810,800

Effective Date:  07/01/2017
Motion:  Daryl Z. LeHew
Seconded:  Michael L. Solomon
Approved Motion: Michael L. Solomon
Board of Assessment Appeals  
Dauphin County  
06/06/2017

09:50 AM  
Hearing Location: BOARD OF REVIEW ROOM  
Owner(s): ELIZABETHVILLE AREA HISTORICAL SOCIETY INC  
Location: 100 E MAIN ST  
Docket Number: 2017-000016  
Municipality: ELIZABETHVILLE BORO  
Parcel Number(s): 26-023-011-000-0000  
Reason: Exemption  
Present Assessment: $99,600  
Value Per Square Foot: $48.16  
Appraisal Statistics: Clubhouse 
Square Footage: 2,068
Implied Market Value: $99,600  
Value Per Square Foot: $48.16

Assessment Appeal Hearing Minutes

Present at Hearing: Marilyn Henninger, Donald Raffensburger

Materials Presented: Articles of Incorporation, 501(c)3, EIN from Treasury, 2014, 2015, 2016 income tax forms, By-Laws, List of officers, April 17, 2017 minutes, Deed

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: $46,200  
Building: $53,400  
Total: $99,600  
To:  
Land: $46,200  
Building: $53,400  
Total: $99,600

Effective Date: 07/01/2017

Motion: Daryl Z. LeHew  
Seconded: Michael L. Solomon  
Approved Motion: Michael L. Solomon
Present Hearing: Kate Tannenbaum


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 $11,500  To:  $11,500  
Building $41,900  $41,900  
Total $53,400  $53,400

Effective Date: 07/01/2017

Motion: Michael L. Solomon

Seconded: Daryl Z. LeHew

Approved Motion: Daryl Z. LeHew
10:30 AM  
**Hearing Location**  BOARD OF REVIEW ROOM

**Owner(s)**  POTTEIGER RONALD E

**Location**  5502 RIDGEVIEW DR

**Docket Number**  2017-000018

**Municipality**  LOWER PAXTON TWP

**Parcel Number(s)**  35-032-005-000-0000

**Reason**  New Construction

**Present Assessment**  $128,800  **Value Per Square Foot**  $103.12

**Appraisal Statistics**  One Story

**Square Footage**  1,249

**Implied Market Value**  $176,000  **Value Per Square Foot**  $140.88

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**Assessment Appeal Hearing Minutes**

Present at Hearing: Ronald Potteiger

Materials Presented: Photos, Cost to Build

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

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

**Revised From:**  
- Land: $32,100  
- Building: $96,700  
- Total: $128,800

**To:**  
- Land: $32,100  
- Building: $95,300  
- Total: $127,400

**Effective Date:**  04/01/2017

**Motion:**  Michael L. Solomon

**Seconded:**  Daryl Z. LeHew

**Approved Motion:** Daryl Z. LeHew
Board of Assessment Appeals  
Dauphin County  
06/06/2017

10:45 AM  Hearing Location  BOARD OF REVIEW ROOM  
Owner(s)  ENGLE CAROLYN S  
Location  502 ST JOHNS RD  
Docket Number  2017-000019  
Municipality  MIFFLIN TWP  
Parcel Number(s)  44-015-037-000-0000  
Reason  New Construction  
Present Assessment  $113,700  
Value Per Square Foot  $64.02  
Appraisal Statistics  Two Story  
Square Footage  1,776  
Implied Market Value  $155,300  
Value Per Square Foot  $87.46

Present at Hearing: Edward Engle  
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:  
|
| Land               | $18,500 | To: | $18,500 |
| Building           | $95,200 |     | $84,000 |
| Total              | $113,700|     | $102,500|

Effective Date:  04/01/2017  
Motion:  Daryl Z. LeHew
Seconded:  Michael L. Solomon
Approved Motion: Michael L. Solomon
Board of Assessment Appeals  
Dauphin County  
06/06/2017

11:00 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  CUSTER MARY E
Location  4417 FARGREEN RD
Docket Number  2017-000020
Municipality  SUSQUEHANNA TWP
Parcel Number(s)  62-009-092-000-0000
Reason  New Construction
Present Assessment  $506,600  Value Per Square Foot  $68.23
Appraisal Statistics  Two Story
Square Footage  7,425
Implied Market Value  $692,100  Value Per Square Foot  $93.21

Assessment Appeal Hearing Minutes
Present at Hearing: Mary Custer, Mark Heckman, Brett Woodburn, Esq
Materials Presented: Explanatory statement, Appraisal, Agreement of Sale

Recent Appraisal Amount: $475,000
Date of Appraisal: 03/06/2017
Appraisal Prepared by: Mark Heckman
Additional Notes:

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

Revised From:  
  Land  $36,200  To:  $0
  Building  $470,400  $0
  Total  $506,600  $0
Effective Date:  12/01/2016
Motion:  Michael L. Solomon
Seconded:  Daryl Z. LeHew
Approved Motion: Daryl Z. LeHew
Board of Assessment Appeals  
Dauphin County  
06/06/2017

11:15 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  WEITZMAN ARI D
Location  4531 DEER PATH RD
Docket Number  2017-000021
Municipality  SUSQUEHANNA TWP
Parcel Number(s)  62-069-039-000-0000
Reason  New Construction
Present Assessment  $123,900  Value Per Square Foot  $88.12
Appraisal Statistics  One Story
Square Footage  1,406
Implied Market Value  $123,900  Value Per Square Foot  $88.12

Assessment Appeal Hearing Minutes

Present at Hearing: Ari Weitzman
Materials Presented: List of comps

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  $28,500  To:  $28,500
Building  $95,400  $62,200
Total  $123,900  $90,700

Effective Date:  07/01/2017
Motion:  Michael L. Solomon
Seconded:  Daryl Z. LeHew
Approved Motion: Daryl Z. LeHew
Dauphin County Board of Assessment Appeals  
June 6, 2017

Approval of Minutes

March 7, 2017

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


Disabled Veteran Exemption

Preston R Sanders  
2333 Market Street  
Harrisburg, PA  17103  
09-096-002

Mr. Sanders was approved by the Pennsylvania State Veterans’ Commission on March 9, 2017.
Mr. Boswell verified he does live there and own the property.
The exemption period is July 1, 2017 through June 30, 2022.

Glenn Alan Sims  
1121 Clifton Court  
Harrisburg, PA  17111  
35-070-246

Mr. Sims was approved by the Pennsylvania State Veterans’ Commission on February 21, 2017.
Mr. Boswell verified he does live there and own the property.
The exemption period is July 1, 2017 through June 30, 2022.
Disabled Veteran Exemption

David Xu
1155 Willoughby Road
Harrisburg, PA  17111
35-072-286

Mr. Xu was approved by the Pennsylvania State Veterans’ Commission on April 18, 2017. Mr. Boswell verified he does live there and own the property. The exemption period is July 1, 2017 through June 30, 2022.

Paul L DeHart
1651 Fishing Creek Valley Road
Harrisburg, PA  17112
43-036-021

Mr. DeHart was approved by the Pennsylvania State Veterans’ Commission on March 17, 2017. Mr. Boswell verified he does live there and own the property. The exemption period is July 1, 2017 through June 30, 2022.

David H Walter
545 Lebo Street
Millersburg, PA  17061
46-005-007

Mr. Walter was approved by the Pennsylvania State Veterans’ Commission on February 1, 2017. Mr. Boswell verified he does live there and own the property. The exemption period is July 1, 2017 through June 30, 2022.

Gladiola L Oaks
1806 Cameo Court
Harrisburg, PA  17110
62-019-236

Ms. Oaks was approved by the Pennsylvania State Veterans’ Commission on February 15, 2017. Mr. Boswell verified she does live there and own the property. The exemption period is July 1, 2017 through June 30, 2022.
Tina Wood
607 Wood Street
Harrisburg, PA 17109
62-038-124

Mrs. Wood was approved by the Pennsylvania State Veterans’ Commission on March 30, 2017. Mr. Boswell verified she does live there and own the property. The exemption period is July 1, 2017 through June 30, 2022

Mr. LeHew made the motion to approve all disabled vets. Mr. Solomon second and approved the motion.
Catastrophic Loss

JC1 Investments
331 E Breadfruit Dr
Treichlers, PA 18086
08-019-077

JC1 Investments experienced a fire on March 12, 2017.
Mr. Boswell verified that they do qualify for relief.
Pre-assessment $31,900; Post-assessment $9,600

Lawrence Carter
1014 Rolleston St
Harrisburg, PA 17104
09-046-016

Lawrence Carter experienced a fire on November 1, 2016.
Mr. Boswell verified that he does qualify for relief.
Pre-assessment $39,600; Post-assessment $15,900

MAR Construction
3810 Manor Dr
Harrisburg, PA 17110
10-022-040

MAR Construction experienced a fire on March 13, 2017.
Mr. Boswell verified that they do qualify for relief.
Pre-assessment $31,500; Post-assessment $7,600

Bigfoot Properties LLC
4075 Linglestown Rd #301
Harrisburg, PA 17112
11-003-005

Bigfoot Properties LLC experienced a fire on April 5, 2017.
Mr. Boswell verified that they do qualify for relief.
Pre-assessment $42,300; Post-assessment $13,000
Dauphin County Board of Assessment Appeals  
June 6, 2017

**Catastrophic Loss**

**Shannon Hill**
3334 NC Highway 42 E
Clayton, NC 27527
13-030-028

Shannon Hill experienced a fire on November 9, 2016. 
Mr. Boswell verified that she does qualify for relief. 
Pre-assessment $64,000; Post-assessment $13,600

**Shannon Brady**
PO Box 70
Halifax, PA 17032
28-003-021

Ms. Brady experienced a fire on November 17, 2016. 
Mr. Boswell verified that she does qualify for relief. 
Pre-assessment $39,900; Post-assessment $13,800.

**Margaret M Chapman**
140 Wyndham Way
Harrisburg, PA 17109
35-057-389

Margaret Chapman experienced a fire on April 17, 2017. 
Mr. Boswell verified that she does qualify for relief. 
Pre-assessment $111,500; Post-assessment $25,900

**Russell & Joan Corbett**
142 Wyndham Way
Harrisburg, PA 17109
35-057-390

Russell and Joan Corbett experienced a fire on April 17, 2017. 
Mr. Boswell verified that they do qualify for relief. 
Pre-assessment $102,900; Post-assessment $20,700.
Dauphin County Board of Assessment Appeals
June 6, 2017

Catastrophic Loss

Lynn P Chambers
144 Wyndham Way
Harrisburg, PA 17109
35-057-391

Lynn Chambers experienced a fire on April 17, 2017. Mr. Boswell verified that this does qualify for relief. Pre-assessment $119,300; Post-assessment $20,700.

MidPenn Estates
4400 Deer Path Rd
Suite 201
Harrisburg, PA 17110
62-009-241

MidPenn Estates experienced a fire on April 5, 2017. Mr. Kreiser verified that they do qualify for relief. Pre-assessment $2,679,500; Post-assessment $706,600.

Martin E Zimmerman
7969 Moyer Road
Harrisburg, PA 17112
68-015-063

Mr. Zimmerman experienced a fire on February 5, 2017. Mr. Boswell verified that he does qualify for relief. Pre-assessment $50,300; Post-assessment $20,300.

Mr. Solomon made the motion to grant catastrophic relief for all parcels listed above. Mr. LeHew second and approved the motion.
Exemption Request

East Hanover Township
8848 Jonestown Rd
Grantville, PA 17028
25-011-104

East Hanover is requesting exemption for the new Public Works facility.
The parcel is currently exempt.

Living Hope Church
308 S Progress Ave
Harrisburg, PA 17109
34-001-008

Living Hope Church is requesting exemption for new construction.

Colonial Park United Church of Christ
5000 Devonshire Road
Harrisburg, PA 17109
35-039-017

Colonial Park UCC is requesting exemption.
The 501c(3) status for the church remains in effect.
Per letter follow-up letter, received since the March 7th board meeting, this parcel is a thoroughfare to Lower Paxton Township Friendship Center as well as the Colonial Commons shopping area. An ideal location for signage advertising church activities, events and fund-raisers.

Twin Valley Players
269 Center Street
Millersburg, PA 17061
46-018-029

Twin Valley Players is currently exempt.
They are requesting that the addition have exempt status as well.
Dauphin County Board of Assessment Appeals
June 6, 2017

Exemption Request

South Hanover Township
161 Patriot Way
Hershey, PA 17033
56-007-045
56-007-046

South Hanover Township is requesting exempt status for the new Volunteer Fire Company building and the new municipal building. The parcels are currently exempt.

Hershey Trust Company
100 Mansion Road East
Hershey, PA 17033
56-007-049

Hershey Trust Company is requesting exemption for the above parcel, it is being used for water quality assessments, habitat analysis, flora/fauna observation and installation of bird nest boxes.

Township of Upper Paxton
506 Berrysburg Road
Millersburg, PA 17061
65-023-027

Upper Paxton is requesting exemption for the new municipal building. This parcel is currently exempt.

Jacobs United Brethren Cemetery Association
1027 Matamoras Road
Halifax, PA 17032
67-005-042

Parcel was erroneously transferred in 2013. Corrective deed is now on file. Continue with existing exemption or must an exemption request be filed.

Mr. Solomon made the motion to grant all exemptions. Mr. LeHew second and approved the motion.
Dauphin County Board of Assessment Appeals  
June 6, 2017

Decision Needed

Mike Wilson  
Sally Wilson  
2917 N Front Street  
Harrisburg, PA  17110  
14-035-011

There was an appeal hearing on June 14, 2016. At that time, a decision was deferred for mortgage information and an appraisal. An appraisal was submitted and received on March 28, 2017.

Mr. Solomon made the motion to deny a change in assessment.  
Mr. LeHew second and approved the motion.

Daniel L. Fuhrman  
1501 Heritage Square  
Middletown, PA  17057  
36-005-371

The homeowner did not receive the Notice of Change in Assessment in a timely manner due to a mailing address change.  
Request is made to allow for an appeal hearing outside the annual appeal time-period.

Mr. LeHew made the motion to allow filing within 40 days.  
Mr. Solomon second and approved the motion.

Appalachian Land & Conservation Services Co  
PO Box 5128  
Harrisburg, PA  17110  
43-011-037

Clean & Green application was filed.  
Land is not 10 acres and no $2000 income statement included.  

Mr. Solomon made the motion for an administrative denial.  
Mr. LeHew second and approved the motion.
Dauphin County Board of Assessment Appeals
June 6, 2017

Decision Needed

Estate of Ella G Hankerson
C/o Almeta Grant
2633 Lexington St
Harrisburg, PA 17110
59-001-007

Almeta Grant, executrix for the estate of Ella Hankerson is requesting a refund for the past 6 years due to a clerical error in the assessed value.

Mr. Solomon made the motion to grant the refund.
Mr. LeHew second and approved the motion.

Ari Weitzman
4531 Deer Path Rd
Harrisburg, PA 17110
62-069-039

This parcel has been assessed with a 2 car garage since the county’s general assessment in 2001. The information was corrected on April 10, 2017, reducing the assessed value by $2700. Refund requested for the past 6 years due to incorrect assessment.

Mr. LeHew made the motion to grant the refund.
Mr. Solomon second and approved the motion.

Connie Zimmerman
933 Highland Street
Steelton, PA 17113
63-050-066

Connie Zimmerman is requesting a refund of overpaid taxes, dated back to 1994, due to a tax assessment clerical error in land size. The correction was made on May 11, 2017, generating a Notice of Change in Assessment.

Mr. Solomon made the motion to grant the refund for the past 6 years.
Mr. LeHew second and approved the motion.