DAUPHIN COUNTY

BOARD OF ASSESSMENT APPEALS

MARCH 7, 2017

MINUTES

1) Meeting Convened – 8:30am

2) Approval of Minutes – November 10, 2016

3) Meeting Adjourned – 12:00pm

4) Those in Attendance – Michael Musser, Michael Solomon, Darryl LeHew, Doug Boswell, Marianne Tadych, Stacey LiBrandi
Board of Assessment Appeals
Dauphin County
03/07/2017

08:30 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  CHRISTIAN LOVE MINISTRIES INC
Location  1613A N 5TH ST
Docket Number  2017-000001
Municipality  CITY OF HARRISBURG
Parcel Number(s)  12-012-042-000-0000
Reason  Exemption
Present Assessment  $34,900  Value Per Square Foot  $17.81
Appraisal Statistics  Storage Garage
Square Footage  1,960
Implied Market Value  $34,900  Value Per Square Foot  $17.81

Assessment Appeal Hearing Minutes

Present at Hearing: Pastor AJ Briley
Materials Presented: Organizational structure, Form BCO-10, Articles of Incorporation, 501(c)3, Bylaws

Recent Appraisal Amount:

Date of Appraisal:
Appraisal Prepared by:
Additional Notes: Defer until notice of use

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○ Withdrawn by Appellant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

Revised From:  
Land $13,900  To:  $0
Building $21,000  $0
Total $34,900  $0

Effective Date:  07/01/2017
Motion:  Michael G. Musser, II
Seconded:  Michael L. Solomon
Approved Motion: Daryl Z. LeHew
**Board of Assessment Appeals**  
**Dauphin County**  
**03/07/2017**

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<th>Time</th>
<th>Event</th>
<th>Details</th>
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<tr>
<td>08:50 AM</td>
<td>Hearing Location</td>
<td>BOARD OF REVIEW ROOM</td>
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<tr>
<td></td>
<td>Owner(s)</td>
<td>ASHLAR LODGE F &amp; AM</td>
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<tr>
<td></td>
<td>Location</td>
<td>408 MARKET ST</td>
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<tr>
<td></td>
<td>Docket Number</td>
<td>2017-000002</td>
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<td>Municipality</td>
<td>LYKENS BORO</td>
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<td>Parcel Number(s)</td>
<td>38-009-026-000-0000</td>
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<td>Reason</td>
<td>Exemption</td>
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|          | Present Assessment                        | $114,000  
**Value Per Square Foot** $20.36                                |
|          | Appraisal Statistics                      | Clubhouse                                                               |
|          | Square Footage                            | 5,600                                                                   |
|          | Implied Market Value                      | $155,700  
**Value Per Square Foot** $27.81                                    |

**Assessment Appeal Hearing Minutes**

Present at Hearing: Nathan Minnich  
Materials Presented: 501(c)(3)

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes: 2/3 exempt, 1/3 taxable bldg only

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

**Revised From:**
- Land $7,700  
- Building $106,300  
- Total $114,000  
**To:** $0  

**Effective Date:** 01/01/2017  
**Motion:** Michael G. Musser, II  
**Seconded:** Daryl Z. LeHew  
**Approved Motion:** Michael L. Solomon
Board of Assessment Appeals  
Dauphin County  
03/07/2017

09:10 AM  Hearing Location  BOARD OF REVIEW ROOM  
Owner(s)  URBAN LIGHTHOUSE MINISTRIES  
Location  1347 VERNON ST  
Docket Number  2017-000003  
Municipality  CITY OF HARRISBURG  
Parcel Number(s)  09-067-005-000-0000  
Reason  Exemption  
Present Assessment  $25,500  
Appraisal Statistics  Retail Store  
Square Footage  1,900  
Implied Market Value  $34,800  

Assessment Appeal Hearing Minutes

Present at Hearing: Rodney Schwartz, Robert Kauffman

Materials Presented: Deed, List of board members, Vision Statement, BYLAWS, Conflict of interest policy, Commonwealth of PA bureau of corporations and charitable organizations letter, IRS EIN, 501(c)(3), Mercantile license, Copy of permit & cert of use & occupancy, Articles of incorporation.

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  $4,000  To:  $4,000  
Building  $21,500  $21,500  
Total  $25,500  $25,500

Effective Date: 01/01/2017

Motion: Daryl Z. LeHew

Seconded: Michael L. Solomon

Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
03/07/2017

09:30 AM

Hearing Location: BOARD OF REVIEW ROOM

Owner(s): HERSHEY TRUST COMPANY TRUSTEE MILTON HERS

Location: 453 E CANAL DR

Docket Number: 2017-000004

Municipality: EAST HANOVER TWP

Parcel Number(s): 25-024-074-000-0000

Reason: Exemption

Present Assessment: $203,600  Value Per Square Foot: $88.99

Appraisal Statistics: Two Story

Square Footage: 2,288

Implied Market Value: $278,100  Value Per Square Foot: $121.57

Assessment Appeal Hearing Minutes

Present at Hearing: David Tshudy, John Oslominsky

Materials Presented: Job description of home life administrators

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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<tr>
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<tr>
<td>Land</td>
<td>$9,700</td>
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<td>$193,900</td>
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Effective Date: 01/01/2017

Motion: Daryl Z. LeHew

Seconded: Michael L. Solomon

Approved Motion: Michael G. Musser, II
Board of Assessment Appeals
Dauphin County
03/07/2017

09:30 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  HERSHEY TRUST COMPANY TRUSTEE MILTON HERS
Location  11 SUNNY LN
Docket Number  2017-000005
Municipality  SOUTH HANOVER TWP
Parcel Number(s)  56-007-011-000-0000
Reason  Exemption
Present Assessment  $114,600  Value Per Square Foot  $58.53
Appraisal Statistics  One and One-Half Story
Square Footage  1,958
Implied Market Value  $156,600  Value Per Square Foot  $79.96

Assessment Appeal Hearing Minutes

Present at Hearing: David Tshudy, John Osomlinsky

Materials Presented: Job description of home life administrator

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  $21,900  To:  $21,900
- Building  $92,700  $92,700
- Total  $114,600  $114,600

Effective Date:  01/01/2017

Motion:  Daryl Z. LeHew
Seconded:  Michael L. Solomon
Approved Motion: Michael G. Musser, II
Board of Assessment Appeals
Dauphin County
03/07/2017

09:30 AM  Hearing Location  BOARD OF REVIEW ROOM

Owner(s)                HERSHEY TRUST COMPANY TRUSTEE M H S
Location                17 SUNNY LN
Docket Number           2017-000006
Municipality            SOUTH HANOVER TWP
Parcel Number(s)        56-007-013-000-0000
Reason                  Exemption

Present Assessment      $128,000  Value Per Square Foot  $75.96
Appraisal Statistics    One Story
Square Footage          1,685
Implied Market Value    $174,900  Value Per Square Foot  $103.78

Assessment Appeal Hearing Minutes

Present at Hearing: David Tshudy, John Oslominsky
Materials Presented: Job description of home life administrator

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  $26,200  To:  $26,200
                Building  $101,800  $101,800
                Total  $128,000  $128,000

Effective Date:  01/01/2017
Motion:          Daryl Z. LeHew
Seconded:        Michael L. Solomon
Approved Motion: Michael G. Musser, II
Board of Assessment Appeals  
Dauphin County  
03/07/2017

09:50 AM  Hearing Location  BOARD OF REVIEW ROOM  
Owner(s)  MILLER MILES C  
Location  1224 MAIN ST  
Docket Number  2017-000007  
Municipality  SWATARA TWP  
Parcel Number(s)  63-034-019-000-0000  
Reason  New Construction  
Present Assessment  $139,000  
Value Per Square Foot  $52.85  
Appraisal Statistics  Two Story  
Square Footage  2,630  
Implied Market Value  $189,900  
Value Per Square Foot  $72.20

Assessment Appeal Hearing Minutes

Present at Hearing: Miles Miller  
Materials Presented: Form 1040, Lease agreements, Comps

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes: 3 tenants, rent $650, $725, $565

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

Revised From:  
- Land  $25,200  
- Building  $113,800  
Total  $139,000

To:  
- Land  $25,200  
- Building  $93,400  
Total  $118,600

Effective Date:  11/01/2016

Motion:  Daryl Z. LeHew
Seconded:  Michael L. Solomon
Approved Motion: Michael G. Musser, II
Board of Assessment Appeals
Dauphin County
03/07/2017

10:10 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  SLOBODIAN MARKIAN R
Location  801 N 2ND ST
Docket Number  2017-000008
Municipality  CITY OF HARRISBURG
Parcel Number(s)  04-012-008-000-0000
Reason  New Construction
Present Assessment  $227,200  Value Per Square Foot  $44.07
Appraisal Statistics  Storage Garage
Square Footage  5,156
Implied Market Value  $310,400  Value Per Square Foot  $60.20

Assessment Appeal Hearing Minutes

Present at Hearing: Markian Slobodian, Jeff Clark
Materials Presented: Memorandum of Laws

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  $76,000  To:  $76,000
Building  $151,200  $54,000
Total  $227,200  $130,000

Effective Date:  01/01/2017
Motion:  Daryl Z. LeHew
Seconded:  Michael L. Solomon
Approved Motion: Michael G. Musser, II
Board of Assessment Appeals  
Dauphin County  
03/07/2017

10:30 AM Hearing Location BOARD OF REVIEW ROOM
Owner(s) DISANTO NICOLAS
Location 6200 PARKWAY EAST
Docket Number 2017-000009
Municipality LOWER PAXTON TWP
Parcel Number(s) 35-003-008-000-0000
Reason New Construction
Present Assessment $800,500 Value Per Square Foot $247.07
Appraisal Statistics Office Building
Square Footage 3,240
Implied Market Value $800,500 Value Per Square Foot $247.07

Assessment Appeal Hearing Minutes

Present at Hearing: Nick DiSanto, Zack Yearick
Materials Presented: Parcel history, Photos

Recent Appraisal Amount:
Date of Appraisal:
Appraisal Prepared by:
Additional Notes: Michael Musser II would obtain if any objection; no objections.

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

Revised From:  
Land $585,700 To: $381,800
Building $214,800 $74,800
Total $800,500 $456,600

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
03/07/2017

10:45 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  PROSSEDA JAN A
Location  2825 N 2ND ST
Docket Number  2017-000010
Municipality  CITY OF HARRISBURG
Parcel Number(s)  10-056-009-000-0000
Reason  New Construction
Present Assessment  $134,500  Value Per Square Foot  $41.86
Appraisal Statistics  Two and One-Half Story
Square Footage  3,213
Implied Market Value  $183,700  Value Per Square Foot  $57.19

Assessment Appeal Hearing Minutes

Present at Hearing: Jan Prosseda
Materials Presented: Photos, Electric bill

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  $13,200  To:  $13,200
Building  $121,300  $121,300
Total  $134,500  $134,500

Effective Date:  01/01/2017
Motion:
Seconded:
Approved Motion:
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<td>Owner(s)</td>
<td>CAVOLI GREGORY J</td>
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<td>2450 KENSINGTON WY</td>
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<td>Value Per Square Foot</td>
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**Assessment Appeal Hearing Minutes**

Present at Hearing: Don Paul Shearer, Greg Cavoli

Materials Presented: Appraisal, Statement from Don Paul Shearer

Recent Appraisal Amount: $218,750

Date of Appraisal: 03/04/2017

Appraisal Prepared by: Don Paul Shearer

Additional Notes:

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

Revised From:  
- Land: $267,700
- Building: $1,944,500
- Total: $2,212,200

To:  
- Land: $267,700
- Building: $1,330,600
- Total: $1,598,300

Effective Date: 01/01/2017

Motion: Michael L. Solomon

Seconded: Daryl Z. LeHew

Approved Motion: Michael G. Musser, II
Dauphin County Board of Assessment Appeals
March 7, 2017

Approval of Minutes

November 10, 2016

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

Disabled Veteran Exemption

Lindsay Spencer Jr
4781 Sweetbrier Terrace
Harrisburg, PA 17111
35-094-158

Mr. Spencer was approved by the Pennsylvania State Veterans’ Commission on November 4, 2016.
Mr. Boswell verified that he does live there and own the property.
The exemption period is January 1, 2017 through December 31, 2021.

Mr. LeHew made the motion to approve the exemption.
Mr. Solomon second the motion.
Mr. Musser approved the motion.
Dauphin County Board of Assessment Appeals
March 7, 2017

Disabled Veteran Exemption

David J Manning
712 Lentz Avenue
Millersburg, PA 17061
65-024-027

Mr. Manning was approved by the Pennsylvania State Veterans’ Commission on December 22, 2016. Mr. Boswell verified that he does live there and own the property. The exemption period is January 1, 2017 through December 31, 2021.

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

Catastrophic Loss

Daniel and Stephanie Frattaroli
6800 Cornell Road
Harrisburg, PA 17112
62-034-005

Daniel and Stephanie Frattaroli experienced a fire on January 5, 2016 at 3 N 36th Street in Susquehanna Township. Mr. Boswell verified that they do qualify for relief. Pre-assessment $66,600; post-assessment $16,200.

Mr. LeHew made the motion to approve relief.
Mr. Solomon second the motion.
Mr. Musser approved the motion.
**Catastrophic Loss**

Hung Chan Pham and Van Thoy Xuan Nguyen  
4013 Green Street  
Harrisburg, PA  17110  
62-055-043

Hung Chan Pham and Van Thoy Xuan Nguyen experienced a fire on December 26, 2016. Mr. Boswell verified that they do qualify for relief.  
Pre-assessment $284,500; post-assessment $63,100.

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

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**Exemption Request**

**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.

Mr. LeHew made the motion to defer for further review.  
Mr. Solomon second the motion.  
Mr. Musser approved the motion.
Exemption Request

Whisper Wood Homeowners Association
6429 Whisper Wood Lane
Harrisburg, PA 17112
35-125-075

Whisper Wood Homeowners Association is requesting exemption per PA law (Section 5105(b)(2)).

Mr. LeHew made the motion to approve exemption, and refund for the past 6 years.
Mr. Solomon second the motion.
Mr. Musser approved the motion.

Borough of Pillow
129 N Pine St
Pillow, PA 17080
64-003-022

Pillow Borough is requesting exemption for the above parcel.
The dwelling was demolished and the land is being used as part of its recreational park.

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

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

Colonial Park UCC is requesting exemption.
Per letter received, all church property is used solely for religious purposes.
In speaking with Cynthia Gnehch, she stated she does not know by looking on the tax map where the above parcel is located. If it’s grass, they use the property for picnics. If it’s the parking lot, they use the property for parking.

Mr. LeHew made the motion to defer for further information.
Mr. Solomon second the motion.
Mr. Musser approved the motion.
Dauphin County Board of Assessment Appeals  
March 7, 2017

Decision Needed

Mary E Custer  
4421 Fargreen Road  
Harrisburg, PA 17110  
62-009-092

Due to a Tax Assessment office error in the mailing address, the homeowner did not receive the Notice of Change in Assessment in a timely manner. Request is made to allow for an appeal hearing outside the annual appeal time period.

Mr. LeHew made the motion to allow for appeal hearing.  
Mr. Solomon second the motion.  
Mr. Musser approved the motion.

Triple Crown Corporation  
5351 Jaycee Avenue  
Harrisburg, PA 17112  
35-034-085  
35-034-086  
35-034-087  
35-034-088  
35-034-089  
35-034-090  
35-034-091  
35-034-092  
35-034-093  
35-034-094

Triple Crown Corporation appeared before the board in September 2016.  
A decision was deferred until an appraisal was submitted.  
The office received an appraisal on February 10, 2017.

Mr. LeHew made the motion to set market value at $3,800,400 for 35-034-090 & 35-034-093, and $18,925,000 for remaining parcels.  
Mr. Solomon second the motion.  
Mr. Musser approved the motion.