1) Meeting Convened – 8:30am

2) Approval of Minutes – September 4, 2018

3) Meeting Adjourned – 2:30pm

4) Those in Attendance – Daryl LeHew, Michael Solomon, Jeff Engle, Esq, Steven Howe, Marianne Tadych, Tiffanie Baldock, Sam Cooper, Paul Kreiser, Kay Mann
Dauphin County Board of Assessment Appeals  
September 6, 2018  

Approval of Minutes  

September 4, 2018  

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

Disabled Veteran Exemption  

Laura A Harding  
2246 N 3rd Street  
Harrisburg, PA 17110  
10-054-005  

Ms. Laura A Harding was approved by the Pennsylvania State Veterans’ Commission on July 30, 2018.  
Mr. Boswell verified she does live there and own the property.  
The exemption period is January 1, 2019 through December 31, 2023.  

Mr. Solomon made the motion to approve the exemption.  
Mr. LeHew second and approved the motion.
Exemption Request

Norfolk Southern
3 Commercial Place
Box 209
Norfolk, VA 23510
14-041-030
14-041-099
63-015-099
63-018-032
63-018-065
63-018-124
63-018-190

Norfolk Southern requests exemption.

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

Washington Township
185 Manors Rd
Elizabethville, PA 17023
66-009-023

Washington Township purchased this parcel on May 16, 2018.
The mobile home that was on the property has been removed.
The township requests exemption status.

Mr. Solomon made the motion to defer for review of property use.
Mr. LeHew second and approved the motion.
Dauphin County Board of Assessment Appeals
September 6, 2018

Decision Needed

Hershey Vacations Unlimited
4960 Conference Way
Suite 100
Boca Raton, FL  33431
24-004-035

Hershey Vacations Unlimited had an appeal hearing on September 4, 2018. A decision was deferred upon further review of the appraisal.

Mr. LeHew made the motion to deny change in assessment. Mr. Solomon second and approved the motion.
Board of Assessment Appeals
Dauphin County
09/06/2018

08:30 AM Hearing Location BOARD OF REVIEW ROOM
Owner(s) P2N2 LLC
Location 1037 MACLAY ST
Docket Number 2018-000147
Municipality CITY OF HARRISBURG
Parcel Number(s) 07-059-017-000-0000
Reason Annual
Present Assessment $129,700 Value Per Square Foot $16.78
Land Use C
Square Footage 7,728
Implied Market Value $182,900 Value Per Square Foot $23.67

Assessment Appeal Hearing Minutes

Present at Hearing: Angel Corbin, Navnit Zaver
Materials Presented: Appraisal

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      | From: $91,000 | To: $47,300 |
| Building  | $38,700       | $20,100     |
| Total     | $129,700      | $67,400     |

Effective Date: 01/01/2019
Motion: Michael L. Solomon
Seconded: Daryl Z. LeHew
Approved Motion: Daryl Z. LeHew
**Board of Assessment Appeals**  
**Dauphin County**  
**09/06/2018**

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<tr>
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<td>BOARD OF REVIEW ROOM</td>
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<tr>
<td>Owner(s)</td>
<td>NOTE PUCHASERS LLC</td>
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<td>Location</td>
<td>1511 N CAMERON ST</td>
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**Assessment Appeal Hearing Minutes**

Present at Hearing: Don Paul Shearer, Phil Garnishelli

Materials Presented: Appraisal

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes:

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

Revised From:  
- Land $124,800 To: $124,800
- Building $442,400 $224,700
- Total $567,200 $349,500

Effective Date: 01/01/2019

Motion: Michael L. Solomon

Seconded: Daryl Z. LeHew

Approved Motion: Daryl Z. LeHew
Board of Assessment Appeals  
Dauphin County  
09/06/2018

09:10 AM  Hearing Location  BOARD OF REVIEW ROOM  
Owner(s)  TNT INTERNATIONAL INC  
Location  1810 RUDY RD  
Docket Number  2018-000149  
Municipality  CITY OF HARRISBURG  
Parcel Number(s)  09-072-046-000-0000  
Reason  Annual  
Present Assessment  $29,300  Value Per Square Foot  $29,300.00  
Land Use  C  
Square Footage  0  
Implied Market Value  $41,300  Value Per Square Foot  $41,325.81

Assessment Appeal Hearing Minutes

Present at Hearing: Timothy Rowbottom

Materials Presented: Letter to Stuart Magdule Esq, Lease, Letter to Whom It May Concern, Complaint, City Zoning Board Decision, Denial of Building Permit, Letter to Anne Montgomery, Codes Enforcement System print out, Letter to Harrisburg Law Bureau, Info from hearing at MDJJ's office, Certificate of Use & Occupancy,  

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:  01/01/2019  

Motion:  Michael L. Solomon  
Seconded:  Daryl Z. LeHew  
Approved Motion: Daryl Z. LeHew
Board of Assessment Appeals  
Dauphin County  
09/06/2018  

09:10 AM  
**Hearing Location**  
BOARD OF REVIEW ROOM  

**Owner(s)**  
TNT INTERNATIONAL INC  

**Location**  
333 S 18TH ST  

**Docket Number**  
2018-000150  

**Municipality**  
CITY OF HARRISBURG  

**Parcel Number(s)**  
09-072-045-000-0000  

**Reason**  
Annual  

**Present Assessment**  
$191,200  

**Value Per Square Foot**  
$9.58  

**Land Use**  
C  

**Square Footage**  
19,950  

**Implied Market Value**  
$269,700  

**Value Per Square Foot**  
$13.52  

---  

**Assessment Appeal Hearing Minutes**  

Present at Hearing: Timothy Rowbottom  

Materials Presented: Letter to Stuart Magdule Esq, Lease, Letter to Whom It May Concern, Complaint, City Zoning Board Decision, Denial of Building Permit, Letter to Anne Montgomery, Codes Enforcement System print out, Letter to Harrisburg Law Bureau, Info from hearing at MDJ's office, Certificate of Use & Occupancy,  

Recent Appraisal Amount:  

Date of Appraisal:  

Appraisal Prepared by:  

Additional Notes:  

---  

**Board Decision:**  

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

**Revised From:**  

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**Effective Date:**  
01/01/2019  

**Motion:**  
Michael L. Solomon  

**Seconded:**  
Daryl Z. LeHew  

**Approved Motion:** Daryl Z. LeHew
Board of Assessment Appeals  
Dauphin County  
09/06/2018

09:50 AM  Hearing Location  BOARD OF REVIEW ROOM  
Owner(s)  BOTTLING GROUP LLC  
Location  3997 KATIE CT  
Docket Number  2018-000152  
Municipality  LOWER PAXTON TWP  
Parcel Number(s)  35-074-071-000-0000  
Reason  Annual  
Present Assessment  $5,733,100  Value Per Square Foot  $51.93  
Land Use  C  
Square Footage  110,400  
Implied Market Value  $8,086,200  Value Per Square Foot  $73.24

Assessment Appeal Hearing Minutes

Present at Hearing:

Materials Presented:

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  $1,842,500  To:  $1,842,500  
Building  $3,890,600  $3,890,600  
Total  $5,733,100  $5,733,100

Effective Date:  01/01/2019  
Motion:  Daryl Z. LeHew  
Seconded:  Michael L. Solomon  
Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
09/06/2018

10:10 AM

Hearing Location: BOARD OF REVIEW ROOM
Owner(s): CRS REALTY HARRISBURG, LLC
Location: 517 AIRPORT DR
Docket Number: 2018-000153
Municipality: LOWER SWATARA TWP
Parcel Number(s): 36-024-009-000-0000
Reason: Annual
Present Assessment: $3,005,600  Value Per Square Foot: $61.55
Land Use: E
Square Footage: 48,835
Implied Market Value: $4,239,200  Value Per Square Foot: $86.81

Assessment Appeal Hearing Minutes

Present at Hearing: John VanAllen, Nick Weis
Materials Presented: POA, Court Cases

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: $0  To: $0
Building: $3,005,600  $0
Total: $3,005,600  $0

Effective Date: 01/01/2019
Motion:
Seconded:
Approved Motion:
Board of Assessment Appeals  
Dauphin County  
09/06/2018

10:30 AM  Hearing Location: BOARD OF REVIEW ROOM  
Owner(s): LIBRANDI MACHINE SHOP INCORPOR  
Location: 93 AIRPORT DR  
Docket Number: 2018-000154  
Municipality: MIDDLETOWN BORO  
Parcel Number(s): 40-013-001-000-0000  
Reason: Annual  
Present Assessment: $1,629,300  
Value Per Square Foot: $30.40  
Land Use: C  
Square Footage: 53,603  
Implied Market Value: $2,298,000  
Value Per Square Foot: $42.87

Assessment Appeal Hearing Minutes

Present at Hearing: Richard Nuffort, Cameron Sprenkle

Materials Presented:

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: $0  
- Building: $1,629,300  
- Total: $1,629,300  
To:  
- Land: $0  
- Building: $1,629,300  
- Total: $1,629,300

Effective Date: 01/01/2019  
Motion:  Michael L. Solomon  
Seconded: Michael G. Musser, II  
Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
09/06/2018

10:50 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  29 PLUS 1 LLC
Location  4381 ROUTE 209
Docket Number  2018-000155
Municipality  WASHINGTON TWP
Parcel Number(s)  66-012-024-000-0000
Reason  Annual
Present Assessment  $296,000  Value Per Square Foot  $22.93
Land Use  C
Square Footage  12,908
Implied Market Value  $417,500  Value Per Square Foot  $32.34

Assessment Appeal Hearing Minutes

Present at Hearing: Tim Shiffer, Cynthia Shiffer
Materials Presented: Appraisal

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  $34,700  To:  $34,700
Building  $261,300  $176,600
Total  $296,000  $211,300

Effective Date:  01/01/2019
Motion:  Michael L. Solomon
Seconded:  Daryl Z. LeHew
Approved Motion: Daryl Z. LeHew
Board of Assessment Appeals
Dauphin County
09/06/2018

11:10 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  PSREU LLC
Location  224 PINE ST
Docket Number  2018-000156
Municipality  CITY OF HARRISBURG
Parcel Number(s)  04-008-002-000-0000
Reason  Annual
Present Assessment  $316,900  Value Per Square Foot  $65.64
Land Use  C
Square Footage  4,828
Implied Market Value  $447,000  Value Per Square Foot  $92.58

Assessment Appeal Hearing Minutes

Present at Hearing: Michael Britton, Jack Shepley, Joan Hays

Materials Presented: Settlement Statement (HUD-1), Listing info, Floor Plan, Appraisal, Conservative Environmental Services Inc Proposal, Annual Operating Income

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:  01/01/2019

Motion:  Michael L. Solomon

Seconded:  Daryl Z. LeHew

Approved Motion: Daryl Z. LeHew
Board of Assessment Appeals
Dauphin County
09/06/2018

12:30 PM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  RIVER AND PINE LLC
Location  124 PINE ST
Docket Number  2018-000157
Municipality  CITY OF HARRISBURG
Parcel Number(s)  04-029-012-000-0000
Reason  Annual
Present Assessment  $927,000  Value Per Square Foot  $28.89
Land Use  C
Square Footage  32,088
Implied Market Value  $1,307,500  Value Per Square Foot  $40.75

Assessment Appeal Hearing Minutes

Present at Hearing: John VanAllen, Nick Weis, Andrew McCleaf, Neil West
Materials Presented: POA, Deed, Appraisal

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  $175,800  To:  $143,900
Building  $751,200  $613,300
Total  $927,000  $757,200

Effective Date:  01/01/2019
Motion:  Michael L. Solomon
Seconded:  Daryl Z. LeHew
Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
09/06/2018

12:30 PM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  RIVER AND PINE LLC
Location  116 PINE ST
Docket Number  2018-000158
Municipality  CITY OF HARRISBURG
Parcel Number(s)  04-029-013-000-0000
Reason  Annual
Present Assessment  $1,537,200  Value Per Square Foot  $28.15
Land Use  C
Square Footage  54,600
Implied Market Value  $2,168,100  Value Per Square Foot  $39.71

Assessment Appeal Hearing Minutes

Present at Hearing: John VanAllen, Nick Weis, Andrew McCleaf, Neil West

Materials Presented: POA, Deed, Appraisal

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  $355,700  To:  $274,500
Building  $1,201,500  $979,700
Total  $1,537,200  $1,254,200

Effective Date:  01/01/2019

Motion:  Michael L. Solomon
Seconded:  Daryl Z. LeHew
Approved Motion: Michael L. Solomon
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<td><strong>Location</strong></td>
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**Assessment Appeal Hearing Minutes**

Present at Hearing: Dennis J Shatto, Ann E Rhoads, Denise Sieke
Materials Presented: Seller's Report, Comparative Market Analysis

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 $49,200  
- Building $105,500  
- Total $154,700

To:  
- $49,200  
- $38,100  
- $87,300

Effective Date: 01/01/2019

Motion: Michael L. Solomon

Seconded: Daryl Z. LeHew

Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
09/06/2018

01:10 PM

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Assessment Appeal Hearing Minutes

Present at Hearing: Mark Wendaur
Materials Presented: Sales Agreement, Sale listing, 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  $94,100  To:  $51,700
   Building  $37,700  $20,700
   Total  $131,800  $72,400

Effective Date:  01/01/2019
Motion:  Michael L. Solomon
Seconded:  Daryl Z. LeHew
Approved Motion: Michael L. Solomon
**Board of Assessment Appeals**  
**Dauphin County**  
09/06/2018

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<td>2018-000161</td>
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**Assessment Appeal Hearing Minutes**

Present at Hearing: David Butcher, Alex Hartzler

Materials Presented:

- 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: $44,000  
- Building: $2,300  
- Total: $46,300

To:  
- Land: $18,700  
- Building: $1,000  
- Total: $19,700

Effective Date: 01/01/2019

Motion: Michael L. Solomon

Seconded: Daryl Z. LeHew

Approved Motion: Daryl Z. LeHew
Board of Assessment Appeals
Dauphin County
09/06/2018

01:30 PM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  WCI PARTNERS LP
Location  1007 N FRONT ST
Docket Number  2018-000162
Municipality  CITY OF HARRISBURG
Parcel Number(s)  05-018-007-000-0000
Reason  Annual
Present Assessment  $678,100  Value Per Square Foot  $49.63
Land Use  E
Square Footage  13,664
Implied Market Value  $956,400  Value Per Square Foot  $70.00

Assessment Appeal Hearing Minutes
Present at Hearing: David Butcher, Alex Hartzler

Materials Presented:

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: 01/01/2019

Motion:  Michael L. Solomon
Seconded:  Daryl Z. LeHew

Approved Motion: Daryl Z. LeHew
Board of Assessment Appeals  
Dauphin County  
09/06/2018

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<td>Docket Number</td>
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<td>Reason</td>
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Assessment Appeal Hearing Minutes

Present at Hearing:

Materials Presented:

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 $300,000  
- Building $4,411,100  
- Total $4,711,100  
To:  
- $300,000  
- $4,411,100  
- $4,711,100

Effective Date:  
01/01/2019

Motion:  
Daryl Z. LeHew

Seconded:  
Michael L. Solomon

Approved Motion: Michael L. Solomon
Board of Assessment Appeals  
Dauphin County  
09/06/2018

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<th>Reason</th>
<th>Present Assessment</th>
<th>Value Per Square Foot</th>
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<td>2018-000164</td>
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Assessment Appeal Hearing Minutes

Present at Hearing: Richard Nuffort, Jewel Lester, Johnnie Figueroa, Seth Keiter

Materials Presented: Appraisal

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  $710,000  To:  $710,000
- Building  $2,320,300  $1,487,900
- Total  $3,030,300  $2,197,900

Effective Date:  01/01/2019

Motion:  Daryl Z. LeHew
Seconded:  Michael L. Solomon
Approved Motion: Michael L. Solomon