1) Meeting Convened – 8:30am

2) Approval of Minutes – November 13, 2018

3) Meeting Adjourned – 1:00pm

4) Those in Attendance – Michael Musser, Daryl LeHew, Michael Solomon, Jeff Engle, Esq, Greg Daylor, Paul Kreiser, Marianne Tadych
Board of Assessment Appeals
Dauphin County
05/14/2019

08:30 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  POPS HOUSE INC
Location  316 CARLISLE ST
Docket Number  2019-000001
Municipality  CITY OF HARRISBURG
Parcel Number(s)  09-071-007-000-0000

Reason  Exemption

Present Assessment  $142,500  Value Per Square Foot  $32.39
Land Use  C
Square Footage  4,400

Implied Market Value  $214,900  Value Per Square Foot  $48.85

Present at Hearing: Shelby Kearney
Materials Presented: PA Certificate of Authority, 501(c)3, Income tax returns, by-laws, Articles of Incorporation, deed, power point presentation

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☐ Withdrawn by Appellant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: 07/01/2019
Motion: Daryl Z. LeHew
Seconded: Michael G. Musser, II
Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
05/14/2019

08:30 AM Hearing Location BOARD OF REVIEW ROOM
Owner(s) POPS HOUSE INC
Location 318 CARLISLE ST
Docket Number 2019-000002
Municipality CITY OF HARRISBURG
Parcel Number(s) 09-071-008-000-0000
Reason Exemption
Present Assessment $22,100 Value Per Square Foot $22,100.00
Land Use R
Square Footage 0
Implied Market Value $33,300 Value Per Square Foot $33,333.33

Assessment Appeal Hearing Minutes

Present at Hearing: Shelby Kearney

Materials Presented: PA Certificate of Authority, 501(c)3, Income tax returns, by-laws, Articles of Incorporation, deed, power point presentation

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☐ Withdrawn by Appellant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 $20,700 To: $20,700
Building $1,400 $1,400
Total $22,100 $22,100

Effective Date: 07/01/2019
Motion: Daryl Z. LeHew
Seconded: Michael G. Musser, II
Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
05/14/2019

08:50 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  MANADA CONSERVANCY
Location  BLUE MOUNTAIN PKWY
Docket Number  2019-000003
Municipality  LOWER PAXTON TWP
Parcel Number(s)  35-002-040-000-0000
Reason  Exemption
Present Assessment  $26,000  Value Per Square Foot  $26,000.00
Land Use  R
Square Footage  0
Implied Market Value  $39,200  Value Per Square Foot  $39,215.69

Assessment Appeal Hearing Minutes

Present at Hearing: Sally Zaino, Jennifer Dunlap

Materials Presented: 501(C)3, Board Bios, Articles of Incorporation, BCO Certificate, ByLaws, Tax Documents, Appraisals, DCNR Grant Award, PA Senate Acknowledgement, Photos, Property Use Statement, Survey

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  $26,000  To:  $26,000
Building  $0  $0
Total  $26,000  $26,000

Effective Date:  07/01/2019

Motion:  Daryl Z. LeHew
Seconded:  Michael L. Solomon
Approved Motion: Michael G. Musser, ll
Board of Assessment Appeals  
Dauphin County  
05/14/2019

08:50 AM  
Hearing Location: BOARD OF REVIEW ROOM  
Owner(s): MANADA CONSERVANCY  
Location: NORTH OF DORIS VIEW DR  
Docket Number: 2019-000004  
Municipality: LOWER PAXTON TWP  
Parcel Number(s): 35-003-020-000-0000  
Reason: Exemption  

Present Assessment: $17,100  
Value Per Square Foot: $17,100/00  

Land Use: R  
Square Footage: 0  

Implied Market Value: $25,800  
Value Per Square Foot: $25,791.86

Assessment Appeal Hearing Minutes

Present at Hearing: Sally Zaino, Jennifer Dunlap

Materials Presented: 501(C)3, Board Bios, Articles of Incorporation, BCO Certificate, ByLaws, Tax Documents, Appraisals, DCNR Grant Award, PA Senate Acknowledgement, Photos, Property Use Statement, Survey

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 $17,100  
Building $0  
Total $17,100

To:  

Land $17,100  
Building $0  
Total $17,100

Effective Date: 07/01/2019

Motion: Daryl Z. LeHew
Seconded: Michael L. Solomon
Approved Motion: Michael G. Musser, II
Board of Assessment Appeals
Dauphin County
05/14/2019

08:50 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  MANADA CONSERVANCY
Location  NORTH OF DORIS VIEW DR
Docket Number  2019-000005
Municipality  LOWER PAXTON TWP
Parcel Number(s)  35-003-041-000-0000
Reason  Exemption
Present Assessment  $147,200  Value Per Square Foot  $147,200.00
Land Use  R
Square Footage  0
Implied Market Value  $222,000  Value Per Square Foot  $222,021.12

Assessment Appeal Hearing Minutes

Present at Hearing: Sally Zaino, Jennifer Dunlap

Materials Presented: 501(C)3, Board Bios, Articles of Incorporation, BCO Certificate, ByLaws, Tax Documents, Appraisals, DCNR Grant Award, PA Senate Acknowledgement, Photos, Property Use Statement, Survey

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  $147,200  To:  $147,200
Building  $0  $0
Total  $147,200  $147,200

Effective Date:  07/01/2019

Motion:  Daryl Z. LeHew
Seconded:  Michael L. Solomon
Approved Motion: Michael G. Musser, II
Board of Assessment Appeals
Dauphin County
05/14/2019

09:10 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  FREEDOM VALLEY WORSHIP CENTER ASSEMBLY OF
Location  3609 DERRY ST
Docket Number  2019-000006
Municipality  PAXTANG BORO
Parcel Number(s)  47-038-015-000-0000
Reason  Exemption
Present Assessment  $535,800  Value Per Square Foot  $23.57
Land Use  C
Square Footage  22,731
Implied Market Value  $755,700  Value Per Square Foot  $33.25

Assessment Appeal Hearing Minutes

Present at Hearing: Thomas Arnold, Candice Pringle
Materials Presented: ByLaws, 501c3

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  $108,500  To:  $108,500
Building  $427,300  $427,300
Total  $535,800  $535,800

Effective Date:  01/01/2019
Motion:  Michael G. Musser, II
Seconded:  Daryl Z. LeHew
Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
05/14/2019

09:10 AM Hearing Location BOARD OF REVIEW ROOM
Owner(s) FREEDOM VALLEY WORSHIP CENTER ASSEMBLY OF
Location 3611 DERRY ST
Docket Number 2019-000007
Municipality PAXTANG BORO
Parcel Number(s) 47-038-016-000-0000
Reason Exemption
Present Assessment $7,700
Value Per Square Foot $7,700.00
Land Use C
Square Footage 0
Implied Market Value $10,900
Value Per Square Foot $10,860.37

Assessment Appeal Hearing Minutes

Present at Hearing: Thomas Arnold, Candice Pringle
Materials Presented: ByLaws, 501c3

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 $7,700 To: $7,700
Building $0 $0
Total $7,700 $7,700

Effective Date: 01/01/2019
Motion: Michael G. Musser, II
Seconded: Daryl Z. LeHew
Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
05/14/2019

09:10 AM

Hearing Location
BOARD OF REVIEW ROOM

Owner(s)
FREEDOM VALLEY WORSHIP CENTER ASSEMBLY OF

Location
3613 DERRY ST

Docket Number
2019-000008

Municipality
PAXTANG BORO

Parcel Number(s)
47-038-017-000-0000

Reason
Exemption

Present Assessment
$8,200
Value Per Square Foot
$8,200.00

Land Use
C

Square Footage
0

Implied Market Value
$11,600
Value Per Square Foot
$11,565.59

Assessment Appeal Hearing Minutes

Present at Hearing: Thomas Arnold, Candice Pringle

Materials Presented: ByLaws, 501c3

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
$8,200
To:
$8,200
Building
$0
$0
Total
$8,200
$8,200

Effective Date:
01/01/2019

Motion:
Michael G. Musser, II

Seconded:
Daryl Z. LeHew

Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
05/14/2019

09:10 AM

Hearing Location: BOARD OF REVIEW ROOM
Owner(s): FREEDOM VALLEY WORSHIP CENTER ASSEMBLY OF
Location: 3621 DERRY ST
Docket Number: 2019-000009
Municipality: PAXTANG BORO
Parcel Number(s): 47-038-018-000-0000
Reason: Exemption

Present Assessment: $11,000
Value Per Square Foot: $11,000.00
Land Use: C
Square Footage: 0

Implied Market Value: $15,500
Value Per Square Foot: $15,514.81

Assessment Appeal Hearing Minutes

Present at Hearing: Thomas Arnold, Candice Pringle
Materials Presented: ByLaws, 501c3

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 $11,000 To: $11,000
Building $0 $0
Total $11,000 $11,000

Effective Date: 01/01/2019
Motion: Michael G. Musser, II
Seconded: Daryl Z. LeHew
Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
05/14/2019

09:10 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  FREEDOM VALLEY WORSHIP CENTER ASSEMBLY OF
Location  ATTICKS LN
Docket Number  2019-000010
Municipality  PAXTANG BORO
Parcel Number(s)  47-038-019-000-0000
Reason  Exemption
Present Assessment  $15,200  Value Per Square Foot  $15,200.00
Land Use  C
Square Footage  0
Implied Market Value  $21,400  Value Per Square Foot  $21,438.65

Assessment Appeal Hearing Minutes

Present at Hearing: Thomas Arnold, Candice Pringle
Materials Presented: ByLaws, 501c3

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

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Effective Date: 01/01/2019
Motion: Michael G. Musser, II
Seconded: Daryl Z. LeHew
Approved Motion: Michael L. Solomon
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**Assessment Appeal Hearing Minutes**

Present at Hearing: Thomas Arnold, Candice Pringle

Materials Presented: ByLaws, 501c3

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: $19,700
  - Building: $13,600
  - Total: $33,300

- **To:**
  - Land: $19,700
  - Building: $13,600
  - Total: $33,300

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

**Motion:** Michael G. Musser, II

**Seconded:** Daryl Z. LeHew

**Approved Motion:** Michael L. Solomon
### Board of Assessment Appeals
#### Dauphin County

**05/14/2019**

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**Assessment Appeal Hearing Minutes**

Present at Hearing: Thomas Arnold, Candice Pringle

Materials Presented: ByLaws, 501c3

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 $48,700 To: $48,700
  - Building $9,400 To: $9,400
  - Total $58,100 To: $58,100

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

**Motion:** Michael G. Musser, II

**Seconded:** Daryl Z. LeHew

**Approved Motion:** Michael L. Solomon
Board of Assessment Appeals  
Dauphin County  
05/14/2019

09:30 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  PENBROOK UNITED CHURCH OF
Location  58 BANKS ST
Docket Number  2019-000013
Municipality  PENBROOK BORO
Parcel Number(s)  49-014-017-000-0000
Reason  Exemption
Present Assessment  $14,200 Value Per Square Foot  $14,200.00
Land Use  R
Square Footage  0
Implied Market Value  $21,400 Value Per Square Foot  $21,417.80

Assessment Appeal Hearing Minutes

Present at Hearing:
Materials Presented: 501(C)3, PA Certificate of Summary of Record, EIN, list of church officers, 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  $13,500  To:  $13,500
Building  $700  $700
Total  $14,200  $14,200

Effective Date:  07/01/2019
Motion:  Michael G. Musser, II
Seconded:  Daryl Z. LeHew
Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
05/14/2019

09:50 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  RUTH EDDIE L SR
Location  236 S CAMERON ST
Docket Number  2019-000014
Municipality  CITY OF HARRISBURG
Parcel Number(s)  02-009-004-000-0000
Reason  New Construction
Present Assessment  $151,100  Value Per Square Foot  $15.66
Land Use  C
Square Footage  9,646
Implied Market Value  $227,900  Value Per Square Foot  $23.63

Assessment Appeal Hearing Minutes

Present at Hearing: Eddie Ruth, Angel Corbin

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  $53,400  To:  $12,700
               Building  $97,700  $23,500
               Total  $151,100  $36,200

Effective Date:  07/01/2019
Motion:  Michael L. Solomon
Seconded:  Michael G. Musser, II
Approved Motion: Daryl Z. LeHew
Board of Assessment Appeals
Dauphin County
05/14/2019

10:10 AM Hearing Location BOARD OF REVIEW ROOM

Owner(s) CRS REALTY HARRISBURG LLC

Location 3 TERMINAL DR

Docket Number 2019-000015

Municipality LOWER SWATARA TWP

Parcel Number(s) 36-024-023-000-0000

Reason New Construction

Present Assessment $1,530,900 Value Per Square Foot $1,530,900.00

Land Use E

Square Footage 0

Implied Market Value $2,159,200 Value Per Square Foot $2,159,238.36

Assessment Appeal Hearing Minutes

Present at Hearing: John VanAllen, Steven Howard

Materials Presented: POA

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 $1,530,900  $0
Total $1,530,900  $0

Effective Date: 03/01/2019

Motion:

Seconded:

Approved Motion:
Board of Assessment Appeals  
Dauphin County  
05/14/2019

10:30 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  BERRIER ISLAND RECREATION C/O KELLAS WECH
Location  ISLAND SUSQUEHANNA R
Docket Number  2019-000016
Municipality  MIDDLE PAXTON TWP
Parcel Number(s)  43-020-035-000-0000
Reason  New Construction
Present Assessment  $184,500  Value Per Square Foot  $50.30
Land Use  F
Square Footage  3,868
Implied Market Value  $260,200  Value Per Square Foot  $70.94

Assessment Appeal Hearing Minutes
Present at Hearing: Joan Ligon, John Berrier, Mike Cherewka, Charles Magee
Materials Presented: Explanatory statement

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  $19,500  To:  $19,500
Building  $165,000  $26,600
Total  $184,500  $46,100

Effective Date:  11/01/2018
Motion:  Michael G. Musser, II
Seconded:  Daryl Z. LeHew
Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
05/14/2019

10:50 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  ABRAHAM MOSES J G
Location  2100 HERR ST
Docket Number  2019-000017
Municipality  SUSQUEHANNA TWP
Parcel Number(s)  62-026-046-000-0000
Reason  New Construction
Present Assessment  $150,000  Value Per Square Foot  $150,000.00
Land Use  C
Square Footage  0
Implied Market Value  $211,600  Value Per Square Foot  $211,565.59

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  $75,000  To:  $75,000
Building  $75,000  $75,000
Total  $150,000  $150,000

Effective Date:  01/01/2019
Motion:
Seconded:
Approved Motion:
Board of Assessment Appeals  
Dauphin County  
05/14/2019

11:10 AM  
Hearing Location  
BOARD OF REVIEW ROOM

Owner(s)  
GOLDBERG MICHAEL A

Location  
25 FOREST ST

Docket Number  
2019-000018

Municipality  
CITY OF HARRISBURG

Parcel Number(s)  
09-061-011-000-0000

Reason  
New Construction

Present Assessment  
$20,700  
Value Per Square Foot  
$20.10

Land Use  
R

Square Footage  
1,030

Implied Market Value  
$29,200  
Value Per Square Foot  
$28.35

Assessment Appeal Hearing Minutes

Present at Hearing: Michael Goldberg, Terry Lawson

Materials Presented:

Recent Appraisal Amount:

Date of Appraisal:

Appraisal Prepared by:

Additional Notes: $650 + electric, sewer, gas - tenant

Board Decision:  
 ● Deny

Change
Abandoned for Failure to Appear
Withdrawn by Appellant
Exempt Status

Revised From:  
Land  
$7,200  
To:  
$7,200

Building  
$13,500  
$13,500

Total  
$20,700  
$20,700

Effective Date:  
01/01/2019

Motion:  
Michael G. Musser, II

Seconded:  
Daryl Z. LeHew

Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
05/14/2019

11:25 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  DEIBLER ALBERT J JR
Location  615 DIVIDING RIDGE RD
Docket Number  2019-000019
Municipality  JACKSON TWP
Parcel Number(s)  32-020-083-000-0000
Reason  New Construction

Present Assessment  $217,100  Value Per Square Foot  $96.92
Land Use  R
Square Footage  2,240
Implied Market Value  $306,200  Value Per Square Foot  $136.70

Assessment Appeal Hearing Minutes

Present at Hearing: Albert Deibler, Alicia Deibler

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  $26,500  To:  $26,500
Building  $190,600  $190,600
Total  $217,100  $217,100

Effective Date:  02/01/2019

Motion:  Michael G. Musser, II
Seconded:  Daryl Z. LeHew
Approved Motion: Michael L. Solomon
Board of Assessment Appeals  
Dauphin County  
05/14/2019  

11:40 AM  Hearing Location  BOARD OF REVIEW ROOM  
Owner(s)  BARDER EDWARD J  
Location  216 MAIN ST  
Docket Number  2019-000020  
Municipality  LYKENS BORO  
Parcel Number(s)  38-006-003-000-0000  
Reason  New Construction  
Present Assessment  $85,900  Value Per Square Foot  $22.56  
Land Use  R  
Square Footage  3,808  
Implied Market Value  $121,200  Value Per Square Foot  $31.82  

Assessment Appeal Hearing Minutes  

Present at Hearing: Edward Barder  
Materials Presented: 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  $7,700  To:  $7,700  
Building  $78,200  $66,700  
Total  $85,900  $74,400  

Effective Date:  01/01/2019  
Motion:  Michael G. Musser, II  
Seconded:  Daryl Z. LeHew  
Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
05/14/2019

11:55 AM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  BARNES LEE D
Location  1700 APPLETREE RD
Docket Number  2019-000021
Municipality  SUSQUEHANNA TWP
Parcel Number(s)  62-011-033-000-0000
Reason  New Construction
Present Assessment  $138,500  Value Per Square Foot  $66.20
Land Use  R
Square Footage  2,092
Implied Market Value  $208,900  Value Per Square Foot  $99.86

Assessment Appeal Hearing Minutes

Present at Hearing: Lee Barnes
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  $30,600  To:  $30,600
Building  $107,900  $107,900
Total  $138,500  $138,500

Effective Date:  07/01/2019
Motion:  Michael G. Musser, II
Seconded:  Daryl Z. LeHew
Approved Motion: Michael L. Solomon
Board of Assessment Appeals
Dauphin County
05/14/2019

12:10 PM  Hearing Location  BOARD OF REVIEW ROOM
Owner(s)  CUSTER RENEE L
Location  1873 MOUNTAINVIEW RD L-19
Docket Number  2019-000022
Municipality  SUSQUEHANNA TWP
Parcel Number(s)  62-066-055-000-0000
Reason  New Construction
Present Assessment  $787,400  Value Per Square Foot  $153.31
Land Use  F
Square Footage  5,136
Implied Market Value  $1,110,600  Value Per Square Foot  $216.23

Assessment Appeal Hearing Minutes

Present at Hearing: Renee Custer, Don Paul Shearer, Stan Laskowski
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  $61,900  To:  $61,900
Building  $725,500  $594,600
Total  $787,400  $656,500

Effective Date:  03/01/2019
Motion:  Michael L. Solomon
Seconded:  Daryl Z. LeHew
Approved Motion: Michael G. Musser, II
Board of Assessment Appeals
Dauphin County
05/14/2019

12:25 PM

Hearing Location
BOARD OF REVIEW ROOM

Owner(s)
BEACHLEY MICHAEL

Location
650 KNIGHT RD

Docket Number
2019-000023

Municipality
WEST HANOVER TWP

Parcel Number(s)
68-037-123-000-0000

Reason
New Construction

Present Assessment
$367,100

Value Per Square Foot
$154.89

Land Use
F

Square Footage
2,370

Implied Market Value
$517,800

Value Per Square Foot
$218.47

Assessment Appeal Hearing Minutes

Present at Hearing: Michael & Chery Beachley

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:
$67,300

Building:
$299,800

Total:
$367,100

To:

$67,300

$299,800

$367,100

Effective Date: 03/01/2019

Motion: Daryl Z. LeHew

Seconded: Michael L. Solomon

Approved Motion: Michael G. Musser, II
Dauphin County Board of Assessment Appeals
May 14, 2019

Approval of Minutes

November 13, 2018

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

Disabled Veteran Exemption

Larry J Fink
319 Beech Avenue
Hershey, PA 17033
24-037-038

Mr. Larry J Fink was approved by the Pennsylvania State Veterans' Commission on October 24, 2018.
Mr. Boswell verified he does live there and own the property.
The exemption period is January 1, 2019 through December 31, 2023.

Romualdo A Nieves
2405 West Bayberry Drive
Harrisburg, PA 17112
35-107-134

Mr. Romualdo A Nieves was approved by the Pennsylvania State Veterans' Commission on September 27, 2018.
Mr. Boswell verified he does live there and own the property.
The exemption period is January 1, 2019 through December 31, 2023.
Dauphin County Board of Assessment Appeals
May 14, 2019

Disabled Veteran Exemption

Lovett A Daniels
1623 Churchill Rd
Harrisburg, PA  17111
35-121-097

Mr. Lovett A Daniels was approved by the Pennsylvania State Veterans’ Commission on December 17, 2018.
Mr. Boswell verified he does live there and own the property.
The exemption period is January 1, 2019 through December 31, 2023.

Bruce J Marden
604 Nissley Dr
Middletown, PA  17057
36-005-040

Mr. Bruce J Marden was approved by the Pennsylvania State Veterans’ Commission on January 16, 2019.
Mr. Boswell verified he does live there and own the property.
The exemption period is January 1, 2019 through December 31, 2023.

Eli Linta
1748 Rosedale Ave
Middletown, PA  17057
36-018-022

Mr. Eli Linta was approved by the Pennsylvania State Veterans’ Commission on October 9, 2018.
Mr. Boswell verified he does live there and own the property.
The exemption period is January 1, 2019 through December 31, 2023.
Dauphin County Board of Assessment Appeals  
May 14, 2019  

**Disabled Veteran Exemption**  

**Joseph C Brinley Jr**  
478 Aspen St  
Middletown, PA 17057  
42-007-051  

Mr. Joseph C Brinley Jr was approved by the Pennsylvania State Veterans’ Commission on November 30, 2018.  
Mr. Boswell verified he does live there and own the property.  
The exemption period is January 1, 2019 through December 31, 2023.  

**Barbara J Leitzell**  
1211 Buttonwood Dr  
Dauphin, PA 17018  

Barbara J Leitzell was approved by the Pennsylvania State Veterans’ Commission on February 8, 2019.  
Mr. Boswell verified she does live there and own the property.  
The exemption period is July 1, 2019 through June 30, 2024.  

**Johanna R Kirkland**  
3396 N 4th Street  
Harrisburg, PA 17110  
62-017-032  

Ms. Johanna R Kirkland was approved by the Pennsylvania State Veterans’ Commission on January 8, 2019.  
Mr. Boswell verified she does live there and own the property.  
The exemption period is July 1, 2019 through June 30, 2024.
Dauphin County Board of Assessment Appeals  
May 14, 2019

**Disabled Veteran Exemption**

Mark W Weinstein  
3818 Burton Lane  
Harrisburg, PA  17110  
62-045-122

Mr. Mark W Weinstein was approved by the Pennsylvania State Veterans’ Commission on March 22, 2019.  
Mr. Boswell verified he does live there and own the property.  
The exemption period is July 1, 2019 through June 30, 2024.

Christopher M Zivny  
1422 Garalyn Road  
Harrisburg, PA  17110  
62-054-034

Mr. Christopher M Zivny was approved by the Pennsylvania State Veterans’ Commission on March 22, 2019.  
Mr. Boswell verified he does live there and own the property.  
The exemption period is July 1, 2019 through June 30, 2024.

Robin R McFarland  
233 Silver Leaf Ridge  
Harrisburg, PA  17110  
62-085-051

Ms. Robin R McFarland was approved by the Pennsylvania State Veterans’ Commission on December 18, 2018.  
Mr. Boswell verified he does live there and own the property.  
The exemption period is January 1, 2019 through December 31, 2023.
Disabled Veteran Exemption

**Ethan L Shobe**
3720 Elder Rd
Harrisburg, PA 17111
63-002-099

Mr. Ethan L. Shobe was approved by the Pennsylvania State Veterans’ Commission on January 25, 2019.
Mr. Boswell verified he does live there and own the property.
The exemption period is July 1, 2019 through June 30, 2024.

**George W Robinson Jr**
3850 Brisban St
Harrisburg, PA 17111

George W Robinson Jr was approved by the Pennsylvania State Veterans’ Commission on April 5, 2019.
Mr. Boswell verified he does live there and own the property.
The exemption period is July 1, 2019 through June 30, 2024.

**Julian J Jackson**
80 Delmont Ave
Harrisburg, PA 17111
63-069-043

Mr. Julian J Jackson was approved by the Pennsylvania State Veterans’ Commission on March 28, 2018.
Mr. Boswell verified he does live there and own the property.
The exemption period is July 1, 2018 through June 30, 2023.
Disabled Veteran Exemption

William E Hoffman
2653 Back Road
Halifax, PA 17032
67-007-029

Mr. William E Hoffman was approved by the Pennsylvania State Veterans’ Commission on November 7, 2018.
Mr. Boswell verified he does live there and own the property.
The exemption period is January 1, 2019 through December 31, 2023.

Keith Beck
7914 Evening Star Dr
Harrisburg, PA 17112
68-030-085

Mr. Keith Beck was approved by the Pennsylvania State Veterans’ Commission on December 21, 2018.
Mr. Boswell verified he does live there and own the property.
The exemption period is January 1, 2019 through December 31, 2023.

Darryl J Messner
535 Center St
Lykens, PA 17048
69-010-081

Mr. Darryl J Messner was approved by the Pennsylvania State Veterans’ Commission on November 29, 2018.
Mr. Boswell verified he does live there and own the property.
The exemption period is January 1, 2019 through December 31, 2023.
Disabled Veteran Exemption

Dennis G LaMonte
1071 West Market St
Williamstown, PA 17098
72-002-003

Dennis G LaMonte was approved by the Pennsylvania State Veterans’ Commission on April 4, 2019.
Mr. Boswell verified he does live there and own the property.
The exemption period is July 1, 2019 through June 30, 2024.

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

Informational Purposes

Update on Veterans exemptions.
Dauphin County Board of Assessment Appeals
May 14, 2019

Catastrophic Loss

Michaelle Gabriel
67 Gable Dr
Myerstown, PA 17067
10-021-056

Michaelle Gabriel experienced a fire at 554 Radnor Street on February 17, 2019. Mr. Boswell verified that they do qualify for relief. Pre-assessment $33,800; Post-assessment $7,600

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

Brenda Ferrell
227 N Locust Point Rd
Mechanicsburg, PA 17050
10-021-058

Brenda Ferrell experienced a fire at 550 Radnor Street on February 17, 2019. Mr. Boswell verified that she does qualify for relief. Pre-assessment $31,900; Post-assessment $12,800

Mr. LeHew made the motion to grant relief. Mr. Musser second the motion. Mr. Solomon approved the motion.
Dauphin County Board of Assessment Appeals
May 14, 2019

Catastrophic Loss

Airell Mazer
Joseph Mazer
20 Glenwood Dr
Biglerville, PA 17307
14-018-009

Airell and Joseph Mazer experienced a fire at 3115 Susquehanna Street on November 2, 2018.
Mr. Boswell verified that they do qualify for relief.
Pre-assessment $92,600; Post-assessment $16,400

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

Geraldine Espenshade
225 Oberlin Rd
Middletown, PA 17057
36-013-093

Geraldine Espenshade experienced a fire on August 17, 2018.
Mr. Boswell verified that she does qualify for relief.
Pre-assessment $99,100; Post-assessment $44,700

Mr. LeHew made the motion to grant relief.
Mr. Musser second the motion.
Mr. Solomon approved the motion.
Dauphin County Board of Assessment Appeals  
May 14, 2019

**Catastrophic Loss**

**Thomas & Sylvia DeVoe**
245 State St  
Middletown, PA  17057  
40-008-004

Thomas and Sylvia DeVoe experienced a fire on February 25, 2019.  
Mr. Boswell verified that they do qualify for relief.  
Pre-assessment $69,800; Post-assessment $28,800.

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

**David D Kern**
351 Aspen St  
Middletown, PA  17057  
40-010-041

David D Kern experienced a fire at 672 S Union Street on January 30, 2019.  
Mr. Boswell verified that he does not qualify for relief.  
Total assessment was changed to 25,600, from 40,000.

Mr. LeHew made the motion to deny relief.  
Mr. Musser second the motion.  
Mr. Solomon approved the motion.
Dauphin County Board of Assessment Appeals
May 14, 2019

Catastrophic Loss

John B Taylor
2300 Mockingbird Rd
Harrisburg, PA  17112
43-035-021

John B Taylor experienced a flood at 1120 Fishing Creek Valley Road on August 28, 2018. Mr. Boswell verified that they do qualify for relief. Pre-assessment $141,300; Post-assessment $44,400

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

Exemption Request

American Cancer Society
250 Williams St NW
Suite 400
Atlanta, GA  30303
24-031-076
24-031-078
24-031-081
24-031-082
24-031-126

The above parcels were deeded to the American Cancer Society on October 30, 2018. The parcels were owned by Dauphin County Industrial Development Authority. Exemption requested to remain on all parcels.

Mr. Musser made the motion to request a hearing. Mr. LeHew second the motion. Mr. Solomon approved the motion.
Exemption Request

Redeemed Christian Church of God Living Spring International Center
3840 N Progress Ave
Harrisburg, PA 17110
62-021-156

A final Certificate of Use and Occupancy was issued on March 29, 2019 and they ask that 100% exemption be granted.

Mr. Musser made the motion to grant full exemption effective July 1, 2019.
Mr. Solomon second the motion.
Mr. Lehew approved the motion.

Washington Township
185 Manors Road
Elizabethville, PA 17023
66-009-023
66-009-070
66-016-051
66-016-052

66-009-023 is adjacent to property where an equipment storage shed and natural product refuse center is located.
The other parcels are contiguous to land owned by the township, used as a baseball/softball park.
It is used as additional parking for the citizens of Washington Township when using the park.

Mr. Musser made the motion to request photos.
Mr. LeHew second the motion.
Mr. Solomon approved the motion.
Dauphin County Board of Assessment Appeals
May 14, 2019

Refund Request

Amy Brofman
1919 Penn St
Harrisburg, PA 17102
11-007-042

Due to a clerical error, taxes were based on an incorrect assessment. Old improvement value $68,100; New improvement value $17,900 Ms. Brofman requests a refund from the 2018 tax year.

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

Ted Zingman
1730 Green St
Harrisburg, PA 17102
12-002-002

Per Ted Zingman’s letter, he requests a refund for the 2018 tax season and the 2018-2019 school tax season. In November 2017, there was a re-assessment of $96,000 and the abatement was missed when the value was added, due to an unworked building permit from 2010.

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

Homestat Farm LTD
PO Box 1530
Dublin, OH 43017
30-016-039

Homestat Farm requests a refund for the past 6 years, due to a clerical error which is now corrected.

Mr. LeHew made the motion to grant the refund.
Mr. Musser second the motion.
Mr. Solomon approved the motion.
Dauphin County Board of Assessment Appeals
May 14, 2019

Decision Needed

Juan Carlos Alvarez
1722 Chestnut St
Harrisburg, PA 17104
09-053-037
13-016-027

Reconsideration of the reduction in assessment from 2018.

Mr. Musser made the motion to seek more information.
Mr. LeHew second the motion.
Mr. Solomon approved the motion.

Stephen J Loffreda
PO Box 4590
Philadelphia, PA 19131
24-049-016
24-049-017

Stephen J Loffreda requests approval to file an appeal early and with delinquent real estate taxes.

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

CRS Realty Harrisburg LLC
VanAllen LLC
PO Box 1126
Harrisburg, PA 17108
36-024-009

CRS Realty Harrisburg LLC had a hearing on September 6, 2018 asking for reduction in value or exemption. A decision was deferred pending an appraisal. Decision needed for exemption.

Mr. Musser made the motion to deny exemption.
Mr. LeHew second the motion.
Mr. Solomon approved the motion.
Dauphin County Board of Assessment Appeals
May 14, 2019

Decision Needed

Ridgewood Owners Association
320 Granite Run Dr
PO Box 3330
Lancaster, PA 17604
56-010-150
56-010-151
56-010-152

A deed was drawn up on December 28, 2018, between Ridgewood Holdings, L.L.C and Ridgewood Owners Association.
The recording took place on January 3, 2019.
The parcels are a “common area”, therefore a zero value will be assessed.

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

Water Polo III LP
1030 Reed Av
Suite 100
Wyomissing, PA 19610
62-023-045

Water Polo III LP had an appeal hearing on October 10, 2017.
A decision was deferred until an appraisal was received.
An appraisal was received on November 13, 2018.

Mr. Musser made the motion to deny change.
Mr. LeHew second the motion.
Mr. Solomon approved the motion.
Dauphin County Board of Assessment Appeals
May 14, 2019

Decision Needed

Water Polo I LP
1030 Reed Av
Suite 100
Wyomissing, PA 19610
68-024-159
68-024-260

Water Polo I LP had an appeal hearing on October 10, 2017. A decision was deferred until an appraisal was received. An appraisal was received on November 13, 2018.

Mr. Musser made the motion to deny change.
Mr. LeHew second the motion.
Mr. Solomon approved the motion.

Clean & Green

Nicholas Mastrippolito
Jason W Reckner
3060 Berry Ln
Harrisburg, PA 17112
43-041-030

Decision needed on a clean and green roll back. See letter.

Mr. Musser made the motion to obtain more information.
Mr. LeHew second the motion.
Mr. Solomon approved the motion.