

**May 6, 2024**

**IN RE: Abdoulaye Traore**

**Docket No: 26DEMERRZ8976**

**Property: 2967 North Sydenham Street**

**Statement of Record:**

- 1) Abdoulaye Traore (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board ("Board") on August 10, 2023. The petition requested a review of the demolition fees and associated costs assessed by City of Philadelphia's License and Inspection Department ("L&I") against the property at 2967 North Sydenham Street, Philadelphia, PA billed on May 25, 2023.
- 2) A public hearing before the Tax Review Board was scheduled for November 30, 2023.
- 3) After hearing and reviewing evidence and testimony, the Board decided to reduce the principal amount due to \$30,000 and abate 100% interest and administrative charges, and arrange installment payments for the remainder of the balance within 30 days of the adjusted bill.
- 4) Petitioner filed an appeal to the Court of Common Pleas.

**Findings of Fact:**

- 1) Petitioner is the owner of the property located at 2967 North Sydenham Street, Philadelphia, PA.
- 2) Petitioner became the owner of the property on April 21, 2020 after purchase at Sherriff sale and testified that he never received any notices or violations regarding the condition of the property. (Notes of Testimony; Pg. 23; Ln. 12-15).
- 3) After a series of inspections at the property, throughout 2019 and 2020, the City placed an imminently dangerous sign on the property in May of 2020. (Id.; Pg.33; Lns. 5-24). The corresponding notice was mailed to the recorded address on May 25, 2021. (Id.; Pg. 35; Lns. 1-6).
- 4) The property was put out to bid to contractors on June 8, 2021 to handle the demolition on the property. (Id.; Pg. 36; Ln. 2).
- 5) An initial bid on the property, by Echney Multi Services, was for \$15,500. However, it was withdrawn by the contractor causing the Department to "award the work to the second bidder, which was Palmer Construction, for \$50,000". (Id.; Pg.37; Lns.15-17).
- 6) The bid for demolition was for a series of lots on the street and specifically included "the demolition of the petitioner's property, included the grading of the petitioner's property, it included the fence surrounding the petitioner's property... it did also include the grading of lots 2459 through 2456, which were in addition to the petitioner's property...[and] two other lots along with the property at 2967 North Sydenham. (Id.; Pg. 40; Lns. 7-21).
- 7) The City's witness, Inspector Rybakowski testified that in his experience working with CSU and in reviewing bids, he estimated that "this property being a three story property ... typically they range between \$10,000 - \$15,000 per story...essentially range for a regular demolition of this property to go between \$30,000 and \$45,000". (Id.; Pg.41; Lns.41-42)

- 8) The demolition occurred sometime after June 9, 2021 and June 15, 2021 and was deemed complete by L&I on May 2022.
- 9) Petitioner testified that in July 2021 that he requested from the City a bill for the work on the property. That bill was for \$2,541 and he paid it in full.
- 10) The Department of License and Inspections issued a bill on May 23, 2023 for the demolition costs. At the time of the hearing the amount due and owing are "principal amount is for \$50,000 even, the administrative charge is \$10,500 even [a]nd the interest in which accrued is for \$1,200. That totals out the invoice to be \$61,710.00. (Id.; Pg. 7; Lns. 15-20).
- 11) The City admitted that there was a "delay between when then violations were complied, which would be the imminently dangerous violations form when the bill was issued and the invoice was generated for the demolition. There was no delay for the asbestos bill. (Id.; Pg.28; Lns.18-23).

#### Conclusions of Law:

In an administrative hearing before the Tax Review Board, the burden of proof rests with the petitioning party to provide substantial evidence to establish that the Petition of Appeal should be granted. The taxpayer bears the burden to prove that the City's assessment is incorrect or warrants adjustment, or in this case that the Petitioner should not responsible for the cost associated with the City's action to demolish the property or some reduction should be given. See *City of Philadelphia v. Litvin*, 235 A.2d 157, Pa Super.1967.

In this matter, Petitioner asserts that "by reason of a series of city errors in this matter, that they should be stopped from trying to collect anything more than the initial bill, which came to [the petitioner] in July of 2021". (Notes of Testimony; Pg. 19; Ln. 6-10). Specifically, the Petitioner believes the bill sent by the City in the amount of approximately \$2500 estops the City from collecting on the second demolition bill sent by City nearly 2 years after the demolition. The City's rebuttal is simple, that it is "still within the statute of limitations for the City to issue bills and no portion of that bill has been paid to date" (Id.; Pg; 76; Lns.2-5).

On this point, the Board finds the City's is correct in that it can in fact bill the Petitioner for the demolition bill and is not prevented by the Petitioner prior payment. The Petitioner's argument does not carry as when the Petitioner bought the property "it was already considered dangerous at that point, even if it wasn't imminently dangerous. As such, it's clear that \$2,500 to tear down a three -story building is not a reasonable number to expect for cost. So as a result, we do not find that this matter was estopped based on the payment you paid previously." (Id.; Pg. 86; Lns.6-13). However, the Board finds that the City administrative errors regarding the delay in the bill and the "Petitioner's multiple attempts to try and get this bill paid earlier than later, insomuch that he even sent out an email trying to get this paid off, submitted a good faith payment in full less than 30 days," should be weight in respect to the application of the administrative costs incurred by the Petitioner. (Id.; Pg. 85; Lns.5-9).

Additionally, the Board considered L&I's inclusion of the "additional grading of lots" in the May 2023 demolition bill should not be Petitioner's responsibility as the City did not establish how the demolition of the Petitioner's property specifically, required the work on the two additional lots. The Board relied on the City's witness' testimony regarding the reduction of the principal, to reflect the estimated amount "per floor for demolition would have been approximately \$10,000... so as a result, the demolition should have cost about \$30,000." (Id.; Pg. 84; Lns.15-19).

Therefore, the Tax Review Board decided to deny the petition in part and grant it in part. Specifically, the Board reducing the principal amount due to \$30,000 and abated 100% of the interest and 100% of the administrative charges was appropriate.

Concurred:

Nancy Kammerdeiner

Paula Weiss

George Matthews

Dominique Ward, Esq.