

**IN THE COURT OF COMMON PLEAS OF NORTHAMPTON COUNTY  
COMMONWEALTH OF PENNSYLVANIA  
CIVIL DIVISION - LAW**

**ROBERT FEMOVICH and  
CAROLYN FEMOVICH,**

**Appellants,**

**vs.**

**COUNTY OF NORTHAMPTON  
REVENUE BOARD OF APPEALS,**

**Appellee.**

**No.: C-48-CV-2012-4959**

**OPINION OF THE COURT**

This matter is before the court on Appellants Robert Femovich and Carolyn Femovich's ("Femoviches") appeal from the County of Northampton, Revenue Board of Appeals' ("Board of Appeals") decision affirming the County of Northampton's ("County") assessment of their residential property. See *Appeal of the Decision of the Revenue Board of Appeals, Femovich v. Cnty. of Northampton*, No. C-48-CV-2012-4959 (C.P. Northampton Co. May 24, 2012) ("Femovich Appeal"). A non-jury trial was held on July 16, 2014. Following the trial, the parties submitted post-trial briefs and proposed findings of fact and conclusions of law. For the reasons set forth herein, we reverse the decision of the Board of Appeals.

## **FINDINGS OF FACT**

### I. Background

1. The Femoviches are the current record owners of the property and residence located at 1512 Bette Lane, Hellertown, Northampton County, Pennsylvania 18055, Parcel Identification Number R7-23-6X-0719 ("the Property"). See Notes of Testimony of Non-Jury Trial at 4, Appellee's Ex. 1, "Northampton County Residential Review Document" dated May 30, 2012, *Femovich v. Cnty. of Northampton*, C-48-CV-2012-4959 (C.P. Northampton Co. July 16, 2014) ("Appellee's Ex. 1").

2. The Appellee is the Board of Appeals, a public body with principal offices at the Northampton County Government Center, 669 Washington Street, Easton, Pennsylvania 18042.

3. Northampton County is a county of the third class.

4. The Property is located in an exclusive housing development called Saddle Ridge, which consists of sixty-four homes, ranging in value from approximately \$550,000 to \$1,000,000. See Notes of Testimony of Non-Jury Trial at 11, *Femovich v. Cnty. of Northampton*, C-48-CV-2012-4959 (C.P. Northampton Co. July 16, 2014) ("N.T. Trial").

5. The homes in Saddle Ridge are rated by the County of Northampton as either "X-," "X" or "X+." See *id.* at 12.

6. In 2011, the Femoviches improved the Property by adding a 1,800 square foot finished basement at a cost of \$105,000. See *id.* at 11.

7. On October 31, 2011, the County reassessed the Property and determined it to have a land assessment value of \$56,200, a building assessment value of \$257,000 and a total assessment value of \$314,100, effective November 1, 2011. See Appellee's Ex. 1.

8. The Femoviches appealed the October 31, 2011 assessment and the Board of Appeals conducted a hearing on the matter on April 24, 2012. See Femovich Appeal.

9. On April 27, 2012, the Board of Appeals denied the Femoviches' challenge to the assessment of the Property. See Femovich Appeal, Ex. A, "Notice of Decision of Formal Appeal for 2012" dated April 27, 2012, *Femovich v. Cnty. of Northampton*, No. C-48-CV-2012-4959 (C.P. Northampton Co. May 24, 2012) ("Notice of Decision").

10. The Femoviches appealed the decision of the Board of Appeals to the Court of Common Pleas of Northampton County on May 24, 2012. See Femovich Appeal.

## II. Evidence Presented at Trial

11. This court held a trial on the Femoviches' appeal on July 16, 2014. See N.T. Trial.

12. The parties stipulated that the Common Level Ratios for the relevant time period for the Property are as follows:

2011	31.9%
2012	33.6%
2013	37.5%
2014	37.9%

See *id.* at 4.

A. Uniformity Challenge

13. William T. Stoerrle, Jr. (“Stoerrle”) provided expert testimony on behalf of the Femoviches regarding the uniformity of imposition of taxes on the Property and comparable homes of the same class of subjects. See *generally id.* at 11-29.

14. The homes located in Saddle Ridge have a building square footage for gross living area ranging from 3,118 square feet to 5,587 square feet, with a median of 4,540 square feet and an average of 4,445 square feet. See Notes of Testimony of Non-Jury Trial at 18, Appellants’ Ex. 2, “Visual Comparison of Various Metrics,” *Femovich v. Cnty. of Northampton*, C-48-CV-2012-4959 (C.P. Northampton Co. July 16, 2014) (“Appellants’ Ex. 2”); Notes of Testimony of Non-Jury Trial at 22, Appellants’ Ex. 4, “Comparison of Metrics, Building Square Footage,” *Femovich v. Cnty. of Northampton*, C-48-CV-2012-4959 (C.P. Northampton Co. July 16, 2014) (“Appellants’ Ex. 4”).

15. Among the homes in Saddle Ridge, four of the homes are classified as X-, fifty-three of the homes are classified as X, and nine of the homes are classified as X+. See Appellants' Ex. 4; Notes of Testimony of Non-Jury Trial at 20, Appellants' Ex. 3, "Comparison of Metrics, Price per Square Foot," *Femovich v. Cnty. of Northampton*, C-48-CV-2012-4959 (C.P. Northampton Co. July 16, 2014) ("Appellants' Ex. 3"); Notes of Testimony of Non-Jury Trial at 22, Appellants' Ex. 5, "Comparison of Metrics, Building Assessment," *Femovich v. Cnty. of Northampton*, C-48-CV-2012-4959 (C.P. Northampton Co. July 16, 2014) ("Appellants' Ex. 5").

16. The building assessment values for the homes located in Saddle Ridge range from \$105,400 to \$316,700 with a median of \$212,350 and an average of \$211,283. See Appellants' Ex. 2; Appellants' Ex. 5.

17. Because the gross living area square footage of the Property is 4,513, the Property falls in the mid-range for gross living area square footage of homes located in Saddle Ridge. See N.T. Trial at 18, 21; Appellants' Ex. 2; Appellants' Ex. 4.

18. The Property, with a building grade of "X," falls in the mid-range for building grade of homes located in Saddle Ridge. See Appellants' Ex. 2.

19. The building assessment value of the Property is \$257,900; therefore, the Property's assessment is 21.5% higher than the median building assessment and is 22% higher than the average building

assessment for the homes in Saddle Ridge. See N.T. Trial at 16, 22; Appellants' Ex. 2; Appellants' Ex. 5.

20. The property located at 2075 Charles Drive, Hellertown, Pennsylvania 18055 ("2075 Charles Drive") is also located in Saddle Ridge and was constructed for a cost of \$1,200,000, while the Property was constructed for a cost of \$700,000. See N.T. Trial at 23-24.

21. Both 2075 Charles Drive and the Property are classified as "X" grading. See *id.* at 23-24.

22. At 5,204 square feet, 2075 Charles Drive is substantially larger than the 4,513 square feet Property. See *id.* at 25.

23. Both 2075 Charles Drive and the Property have finished basements. See *id.*

24. In contrast to the Property's location at the base of a mountain, 2075 Charles Drive sits on top of a mountain and has a panoramic view of the Lehigh Valley. See *id.* at 26.

25. The building assessment for 2075 Charles Drive is \$258,900, while the Property has a building assessment of \$257,900. See *id.* at 25.

26. Notwithstanding that the Property is 691 square feet smaller than 2075 Charles Drive, cost approximately half a million dollars less to build, and does not have 2075 Charles Drive's panoramic view of the Lehigh Valley, the Property is assessed at only \$1,000 less than 2075 Charles Drive. See *id.*

27. The property located at 1516 Bette Lane, Hellertown, Pennsylvania 18055 ("1516 Bette Lane") is also in Saddle Ridge and is located directly next to the Property. *See id.* at 26.

28. 1516 Bette Lane consists of 4,908 square feet and has a building assessment of \$201,900. *See id.*

29. Both 1516 Bette Lane and the Property have finished basements. *See id.*

30. 1516 Bette Lane is classified as an "X+" grade, while the Property is classified as an "X" grade. *See id.*

31. Despite the fact that 1516 Bette Lane is 395 square feet larger than the Property, has a higher grading than the Property, and both 1516 Bette Lane and the Property have similar finished basements, 1516 Bette Lane is assessed \$56,000 less than the Property. *See id.* at 25-29.

B. Fair Market Value Assessment

32. Two expert residential appraisers testified regarding the fair market value of the Property in 2012, 2013 and 2014. Stoerrle testified for the Femoviches, while Douglas C. Conners ("Conners") testified for the Board of Appeals. *See generally id.* at 8-112, 113-156, 170-73.

33. Stoerrle testified that the fair market value of the Property was \$660,000 in 2012, \$660,500 in 2013, and \$710,000 in 2014. *See id.* at 8-112; *See* Notes of Testimony of Non-Jury Trial at 51, Appellants' Ex. 6, "Appellants' Appraisal, July 17, 2012" dated July 8, 2014, *Femovich v. Cnty.*

of Northampton, C-48-CV-2012-4959 (C.P. Northampton Co. July 16, 2014) ("Appellants' Ex. 6"); Notes of Testimony of Non-Jury Trial at 51, Appellants' Ex. 7, "Appellants' Appraisal, January 1, 2013" dated July 8, 2014, *Femovich v. Cnty. of Northampton*, C-48-CV-2012-4959 (C.P. Northampton Co. July 16, 2014) ("Appellants' Ex. 7"); Notes of Testimony of Non-Jury Trial at 57, Appellants' Ex. 8, "Appellants' Appraisal, January 1, 2014" dated July 8, 2012, *Femovich v. Cnty. of Northampton*, C-48-CV-2012-4959 (C.P. Northampton Co. July 16, 2014) ("Appellants' Ex. 8").

34. Conners testified that the fair market value of the Property was \$790,000 in 2011 and 2012, \$810,000 in 2013, and \$810,000 in 2014. See N.T. Trial at 113-156; Notes of Testimony of Non-Jury Trial at 129, Appellee's Ex. 6, "County's Appraisal, November 1, 2011" dated April 16, 2014, *Femovich v. Cnty. of Northampton*, C-48-CV-2012-4959 (C.P. Northampton Co. July 16, 2014) ("Appellee's Ex. 6"); Notes of Testimony of Non-Jury Trial at 130, Appellee's Ex. 7, "County's Appraisal, January 1, 2012" dated April 16, 2014, *Femovich v. Cnty. of Northampton*, C-48-CV-2012-4959 (C.P. Northampton Co. July 16, 2014) ("Appellee's Ex. 7"); Notes of Testimony of Non-Jury Trial at 133, Appellee's Ex. 8, "County's Appraisal, January 1, 2013" dated April 18, 2014, *Femovich v. Cnty. of Northampton*, C-48-CV-2012-4959 (C.P. Northampton Co. July 16, 2014) ("Appellee's Ex. 8"); Notes of Testimony of Non-Jury Trial at 138, Appellee's Ex. 9, "County's Appraisal, January 1, 2014" dated April 21, 2014, *Femovich v. Cnty. of*

*Northampton, C-48-CV-2012-4959* (C.P. Northampton Co. July 16, 2014) (“Appellee’s Ex. 9”).

35. Two of the three comparable sales in Connors’ November 1, 2011 and January 1, 2012 appraisal reports occurred well over twelve months from the appraisal dates. See N.T. Trial at 143-44; Appellee’s Ex. 6; Appellee’s Ex. 7.

36. Only five of the nine comparable sales used by Connors in his appraisal reports were located inside the Saddle Ridge Neighborhood even though there were other sales within Saddle Ridge available for use. See N.T. Trial at 141, 154-55; Appellee’s Ex. 8; Appellee’s Ex. 9.

37. Connors did not consider the County’s quality rating system in making adjustments for the appraisals. See *generally* N.T. Trial.

38. Connors failed to personally observe any of the homes used to generate his appraisal reports and testimony, which is in direct contrast to the fact that Stoerrle had personal knowledge of all of the homes used to determine the fair market values of the Property in 2012, 2013 and 2014. See *id.* at 62, 146-47.

39. As a result, we find Stoerrle’s testimony and appraisals to be more credible.

(1) General Appraisal Methods and Restrictions

40. The Property is a residential property; therefore, the appropriate valuation method is the Comparable Sales Approach. See *id.* at 29-30.

41. Saddle Ridge is the defined neighborhood to determine the fair market value of the Property using the Comparable Sales Approach and should be the primary location for the comparable sales used. *See id.* at 30, 34.

42. In addition to being located in Saddle Ridge, the comparable sales should have similar square footage, bedroom count and other types of amenities. *See id.* at 30.

43. The appraiser should then examine the linkages, *i.e.*, whether the residence is urban or rural, and then ensure that the transaction was an arms-length transaction and that neither buyer nor seller were under duress during the transaction. *See id.* at 31.

44. The three primary properties used in the Comparable Sales Approach should be within twelve months of the appraisal date; otherwise, the sale would not be reflective of the market at the time of valuation. *See id.* at 31.

45. Upon determination of property sales used for comparison ("Comparable Properties"), the sale price of the Comparable Properties must be adjusted either upwards or downwards to account for any differences in the Comparable Properties compared to the property being appraised. These differences include, but are not limited to: location; condition; design; lot size; gross living area; property view; bathroom count; finished basement; garage; in-ground pool; porch and/or patio; fireplace; and

landscaping. The additions and/or subtractions are made for the purpose of adjusting each of the Comparable Properties so that it is equal to the Property. If the Property lacks an item that one of the Comparable Properties possesses, the Comparable Property should be adjusted downward based on the value of the item lacking. Alternatively, if the Property contains an item that a Comparable Property lacks, the Comparable Property should be adjusted upwards. *See id.* at 31-33.

46. The comparable features adjustments are made based on the value for which an individual would pay for the addition of one of the comparable features and extraction from the market. *See id.* at 31.

47. A residential appraiser must follow the Uniform Standards of Professional Appraisal Practice and the guidelines set forth by Fannie Mae, Freddie Mac and The Appraisal Institute. *See id.* at 43.

48. The appraiser must account for any seller concessions, either upwards or downwards, based on the concession. *See id.* at 32.

(2) Quantitative Description of the Property

49. The Property is located in a suburban neighborhood in a residential subdivision. *See id.* at 37; Appellants' Ex. 6; Appellants' Ex. 7; Appellants' Ex. 8.

50. The Northampton County tax records list the Property as consisting of 2.62 acres.<sup>1</sup> See Appellee's Ex. 1.

51. The Property has a designated grade factor of "X." See Appellee's Ex. 1.

52. The Northampton County tax records list the Property as having a gross living area of 4,650 square feet. See Appellee's Ex. 1.

53. The Property has an average view, which is below-grade, and is a colonial style home. See *id.* at 38.

54. The Property is of average condition compared to other homes in Saddle Ridge. See *id.* at 39; Appellants' Ex. 6; Appellants' Ex. 7; Appellants' Ex. 8.

55. The Property consists of four bedrooms, three full baths and two half baths. See *id.* at 39; Appellants' Ex. 6; Appellants' Ex. 7; Appellants' Ex. 8.

56. The Property consists of 4,513 square feet, which does not include the basement as square footage of a property but only accounts for the gross living area completely above-grade. Any area below grade is

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<sup>1</sup> The Board of Appeals' expert witness testified that he examined the deed to the Property and found that the property consisted of 3.55 acres. See N.T. Trial at 125. However, on cross-examination, the expert could not identify if the County decreased the taxable acreage from the total acreage listed on the deed due to a conservation easement on the Property. See *id.* at 139. Therefore, for the purposes of determining fair market value, we have adopted the acreage of 2.62 as previously determined by the County of Northampton. See Appellee's Ex. 1.

considered separately in valuation. *See id.* at 40-41; Appellants' Ex. 6; Appellants' Ex. 7; Appellants' Ex. 8.

57. The Property has a fully finished basement as well as a three-car garage, two porches, and a fireplace. *See id.* at 41-42; Appellants' Ex. 6; Appellants' Ex. 7; Appellants' Ex. 8.

(3) 2012 Appraisal

58. The most appropriate Comparable Properties to determine the fair market value of the Property in 2012 are: (1) the January 2012 sale of 1979 Velvet Trail, Hellertown, Pennsylvania 18055; (2) the February 2012 sale of 1970 Velvet Trail, Hellertown, Pennsylvania 18055; and (3) the September 2011 sale of 2060 Charles Drive, Hellertown, Pennsylvania 18055. *See* Appellants' Ex. 6.

59. 1979 Velvet Trail sold for \$585,000 in January 2012. *See id.*

60. 1979 Velvet Trail consists of 1.4 acres, while the Property has acreage of 2.62 acres; therefore, the price of 1979 Velvet Trail should be adjusted upwards by \$10,000. *See id.* at 44; Appellants' Ex. 6.

61. 1979 Velvet Trail has a Cape Cod design, while the Property, like most others in Saddle Ridge, is a colonial design; therefore, the price of 1979 Velvet Trail should be adjusted \$30,000 upwards. *See* N.T. Trial at 44; Appellants' Ex. 6.

62. 1979 Velvet Trail has many additional details and upgrades that the Property does not; as a result, the price of 1979 Velvet Trail should be adjusted downwards by \$50,000. See N.T. Trial at 44; Appellants' Ex. 6.

63. 1979 Velvet Trail has two and a half bathrooms, while the Property has three full and two half bathrooms, requiring that the price of 1979 Velvet Trail be adjusted upwards by \$7,500. See N.T. Trial. at 45; Appellants' Ex. 6.

64. 1979 Velvet Trail only has 3,566 square feet of gross living area, compared to the Property's listed 4,650 square feet of gross living area, thus requiring that the price of 1979 Velvet be adjusted upwards by \$27,100. See *id.* at 45; Appellants' Ex. 6.

65. 1979 Velvet Trail has a full, unfinished basement, while the Property has a full, finished basement; consequently, the price of 1979 Velvet Trail must be adjusted upwards by \$50,000. See *id.* at 45; Appellants' Ex. 6.

66. Considering the adjustments to 1979 Velvet Trail accounting for the different comparisons, the price of 1979 Velvet Trail should be overall adjusted upwards by \$74,600. Consequently, the adjusted price for 1979 Velvet Trail is \$659,600. See Appellants' Ex. 6.

67. 1970 Velvet Trail sold for \$585,000 in February 2012. See N.T. Trial at 46; Appellants' Ex. 6.

68. 1970 Velvet Trail consists of 1 acre of land, while the Property consists of 2.62 acres, requiring that the price of 1970 Velvet Trail be adjusted upwards by \$15,000. See N.T. Trial at 46; Appellants' Ex. 6.

69. 1970 Velvet Trail contains three full and one half bathroom, while the Property contains three full and two half bathrooms, requiring that the price of 1970 Velvet Trail be adjusted upwards by \$2,500. See N.T. Trial at 46; Appellants' Ex. 6.

70. 1970 Velvet Trail has a gross living area of 3,935 square feet, while the Property has a listed gross living area of 4,650 square feet; consequently, the price of 1970 Velvet Trail must be adjusted upwards by \$17,875. See Appellants' Ex. 6.

71. 1970 Velvet Trail has a full, unfinished basement, while the Property has a full, finished basement; consequently the price of 1970 Velvet Trail be adjusted upwards by \$50,000. See Appellants' Ex. 6.

72. 1970 Velvet Trail has a porch, deck, patio and two fireplaces, while the Property only has two porches and one fireplace, requiring that the price of 1970 Velvet Trail be adjusted downwards by \$10,000. See N.T. Trial at 46; Appellants' Ex. 6.

73. Considering all of the adjustments made for each comparison feature, the price of 1970 Velvet Trail must be adjusted upwards by \$75,375, for an adjusted price of \$660,375. See Appellants' Ex. 6.

74. 2060 Charles Drive was sold for \$744,330 in September 2011. See N.T. Trial at 46-47; Appellants' Ex. 6.

75. The price of 2060 Charles Drive must be adjusted downwards by \$22,320 because the seller made a concession of \$22,320 as part of the sale of the home. See N.T. Trial at 47, 49; Appellants' Ex. 6.

76. 2060 Charles Drive consists of 0.9 acres, while the Property consists of 2.62 acres, requiring the sale price of 2060 Charles Drive be adjusted upwards by \$15,000. See N.T. Trial at 47; Appellants' Ex. 6.

77. 2060 Charles Drive is a colonial-style home with a significant view, while the Property is below-grade and lacks a view; therefore, the price of 2060 Charles Drive must be adjusted downwards by \$25,000. See N.T. Trial at 47-48; Appellants' Ex. 6.

78. The condition of 2060 Charles Drive is good compared to other homes in Saddle Ridge, while the condition of the Property is average, requiring that the price of 2060 Charles Drive be adjusted downwards by \$50,000. See N.T. Trial at 47; Appellants' Ex. 6.

79. 2060 Charles Drive has one less half bathroom than the Property, thus requiring that the price of 2060 Charles Drive be adjusted downwards by \$2,500. See N.T. Trial at 47; Appellants' Ex. 6.

80. 2060 Charles Drive has a gross living area of 4,415 square feet compared to the Property's listed gross living area of 4,650; consequently,

the price of 2060 Charles Drive must be adjusted upwards by \$5,875. See N.T. Trial at 47; Appellants' Ex. 6.

81. 2060 Charles Drive has a full, unfinished basement, while the Property has a full, finished basement; consequently, the price of 2060 Charles Drive must be adjusted upwards by \$50,000. See N.T. Trial at 47; Appellants' Ex. 6.

82. 2060 Charles Drive has one porch, one deck, a patio, a fireplace and a pool, while the Property only has two porches and a fireplace; therefore, the price of 2060 Charles Drive must be adjusted downwards by \$50,000. See N.T. Trial at 47, 49; Appellants' Ex. 6.

83. Overall, accounting for the adjustments for the comparable features, the price of 2060 Charles Drive must be adjusted downwards by \$73,945, for a total adjusted price of \$670,385. See N.T. Trial at 47, 49; Appellants' Ex. 6.

84. Considering the adjusted prices for 1979 Velvet Trail (\$659,600), 1970 Velvet Trail (\$660,375) and 2060 Charles Drive (\$670,385), the indicated value range for the Property as of July 17, 2012 is \$659,600 to \$670,385. See N.T. Trial at 47; Appellants' Ex. 6.

85. The Property is most similar to 1979 Velvet Drive and 1970 Velvet Drive, as a result of the similar view and least number of concessions, therefore the appropriate fair market value of the Property is in the low end of the indicated value range. See N.T. Trial at 47.

86. Consequently, the fair market value of the Property as of July 17, 2012 is \$660,000. See N.T. Trial at 47, 50; Appellants' Ex. 6.

(4) 2013 Appraisal

87. When determining the fair market value of the Property as of January 1, 2013, the most appropriate Comparable Properties are:

(1) the January 2012 sale of 1979 Velvet Trail, Hellertown, Pennsylvania 18055; (2) the February 2012 sale of 1970 Velvet Trail, Hellertown, Pennsylvania 18055; and (3) the August 2012 sale of 2075 Charles Drive, Hellertown, Pennsylvania 18055. See Appellants' Ex. 7.

88. The adjustments made to the sale price of 1979 Velvet Trail as of January 1, 2013 are identical to those adjustments made as of July 17, 2012; consequently, the adjusted sale price for 1979 Velvet Trail as of January 1, 2013 is \$659,600. See N.T. Trial at 53, 56; Appellants' Ex. 6; Appellants' Ex. 7.

89. Similarly, the adjustments made to the sale price of 1970 Velvet Trail as of January 1, 2013 are identical to those adjustments made as of July 17, 2012; consequently, the adjusted sale price for 1970 Velvet Trail as of January 1, 2013 is \$660,375. See N.T. Trial at 53, 56; Appellants' Ex. 6; Appellants' Ex. 7.

90. 2075 Charles Drive was sold in February 2012 for a price of \$987,000. See N.T. Trial at 53-54; Appellants' Ex. 7.

91. 2075 Charles Drive consists of 2.99 acres, while the Property consists of 2.62 acres; consequently, the price of 2075 must be adjusted downwards by \$5,000. See N.T. Trial at 54; Appellants' Ex. 7.

92. 2075 Charles Drive is a colonial design with a panoramic view of the Lehigh Valley as it sits atop a mountain; the Property, while it is also a colonial, has no such view as it sits at the base of the mountain on which the Saddle Ridge community was constructed. Consequently, the sale price of 2075 Charles Drive must be adjusted downwards by \$100,000. See N.T. Trial at 54; Appellants' Ex. 7.

93. 2075 Charles Drive has a condition of "very good" as compared to other properties in Saddle Ridge because it has many details and upgrades that the other properties in Saddle Ridge lack; the Property, compared to the other Saddle Ridge homes, is only "average." Consequently, the sale price of 2075 Charles Drive must be adjusted downwards by \$175,000. See N.T. Trial at 55-56; Appellants' Ex. 7.

94. 2075 Charles Drive has two additional full bathrooms, but one less half bathroom as compared to the Property; as a result, the sale price for 2075 Charles Drive must be adjusted downward by \$7,500. See Appellants' Ex. 7.

95. 2075 Charles Drive has a gross living area of 5,204 square feet, while the Property has a gross living area of 4,650 square feet; therefore,

the sale price for 2075 Charles Drive must be adjusted downwards by \$13,850. See Appellants' Ex. 7.

96. 2075 Charles Drive has a four-car garage, while the Property only includes a three-car garage; as a result, the price for 2075 Charles Drive must be adjusted downwards by \$15,000. See Appellants' Ex. 7.

97. 2075 Charles Drive includes two fireplaces and a wrap-around deck, while the Property only includes two porches and a fireplace. Consequently, the sale price for 2075 Charles Drive must be adjusted downwards by \$5,000. See Appellants' Ex. 7.

98. Overall, accounting for the adjustments for the comparable features, the price of 2075 Charles Drive must be adjusted downwards by \$321,350, for a total adjusted price of \$665,650. See N.T. Trial at 56; Appellants' Ex. 7.

99. Considering the adjusted prices for 1979 Velvet Trail (\$659,600), 1970 Velvet Trail (\$660,375) and 2075 Charles Drive (\$665,650), the indicated value range for the Property as of January 1, 2013 is \$659,600 to \$665,650. See N.T. Trial at 56; Appellants' Ex. 7.

100. The Property is most similar to 1979 Velvet Drive and 1970 Velvet Drive because of the similar view and the fewest number of concessions; therefore, the appropriate fair market value of the Property as of January 1, 2013 is \$660,500. See N.T. Trial at 52, 56; Appellants' Ex. 7.

(5) 2014 Appraisal

101. When determining the fair market value of the Property as of January 1, 2014, the most appropriate Comparable Properties are:

(1) the March 2013 sale of 1970 Velvet Trail, Hellertown, Pennsylvania 18055;<sup>2</sup> (2) the June 2013 sale of 1550 Surrey Road, Bethlehem, Pennsylvania 18015; and (3) 2009 Velvet Trail, Hellertown, Pennsylvania 18055. See N.T. Trial at 57; Appellants' Ex. 8.

102. 1970 Velvet Trail was sold for a price of \$628,000 in March 2013. See N.T. Trial at 57; Appellants' Ex. 8.

103. 1970 Velvet Trail consists of 1.03 acres, while the Property consists of 2.62 acres; therefore, the sale price for 1970 Velvet Trail must be adjusted upwards by \$15,000. See N.T. Trial at 57; Appellants' Ex. 8.

104. 1970 Velvet Trail has one less half bathroom than the Property; as a result, the sale price for 1970 Velvet Trail must be adjusted upwards by \$2,500. See N.T. Trial at 57; Appellants' Ex. 8.

105. 1970 Velvet Trail has a gross living area of 3,950 square feet, as compared to the Property's listed gross living area of 4,650 square feet; consequently, the sale price for 1970 Velvet Trail must be adjusted upwards by \$17,500. See N.T. Trial at 57-58; Appellants' Ex. 8.

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<sup>2</sup> The property located at 1970 Velvet Trail, Hellertown, Pennsylvania 18055 was sold twice within approximately a year, *i.e.*, in January of 2012 and in March of 2013. The January 2012 sale was appropriately used in both the July 17, 2012 and January 1, 2013 appraisals, while the March 2013 sale was used in the January 1, 2014 appraisal. See *id.* at 58-59; Appellants' Ex. 6; Appellants' Ex. 7; Appellants' Ex. 8.

106. 1970 Velvet Trail has a full, unfinished basement, while the Property has a full, finished basement; therefore, the sale price for 1970 Velvet Trail must be adjusted upwards by \$50,000. See N.T. Trial at 58; Appellants' Ex. 8.

107. 1970 Velvet Trail includes a deck, patio and two fireplaces, while the Property has two porches and a fireplace; as a result, the sale price for 1970 Velvet Trail must be adjusted downwards by \$5,000. See N.T. Trial at 58; Appellants' Ex. 8.

108. Overall, accounting for the adjustments for the comparable features, the price of 1970 Velvet Trail must be adjusted upwards by \$80,000, for a total adjusted price of \$708,000. See N.T. Trial at 58; Appellants' Ex. 8.

109. 1550 Surrey Road was sold for \$615,000 in June 2013. See Appellants' Ex. 8.

110. 1550 Surrey Road is not in the Saddle Ridge subdivision; however it is the most appropriate Comparable Property to determine the fair market value of the Property as of January 1, 2014 because of its proximity to Saddle Ridge. See N.T. Trial at 59.

111. While the best Comparable Properties would be located in Saddle Ridge, only two homes were sold in Saddle Ridge within a year from the date of valuation, *i.e.*, January 1, 2014. See *id.* at 59-60.

112. 1550 Surrey Road is located in a less established suburban area than the Property; therefore, the sale price for 1550 Surrey Road must be adjusted upwards by \$100,000. See N.T. Trial at 60; Appellants' Ex. 8.

113. 1550 Surrey Road consists of 1.73 acres, compared to the Property's 2.62 acres; as a result, the sale price for 1550 Surrey Road must be adjusted upwards by \$10,000. See N.T. Trial at 60; Appellants' Ex. 8.

114. 1550 Surrey Road has a gross living area that is approximately 782 square feet less than the Property; as a result, the sale price for 1550 Surrey Road must be adjusted upwards by \$19,550. See Appellants' Ex. 8.

115. 1550 Surrey Road has a four-car garage, while the Property's only includes a three-car garage; consequently, the sale price for 1550 Surrey Road must be adjusted downwards by \$15,000. See N.T. Trial at 60; Appellants' Ex. 8.

116. 1550 Surrey Road includes two fireplaces, an in-ground pool, a patio and a balcony, while the Property only includes two porches and a fireplace; therefore, the sale price for 1550 Surrey Road must be adjusted downwards by \$15,000. See N.T. Trial at 60-61; Appellants' Ex. 8.

117. Overall, accounting for the adjustments for the comparable features, the price of 1550 Surrey Road must be adjusted upwards by \$99,550, for a total adjusted price of \$714,550. See N.T. Trial at 61; Appellants' Ex. 8.

118. 2009 Velvet Trail was sold for \$965,000 in June 2013. See N.T. Trial at 61; Appellants' Ex. 8.

119. 2009 Velvet Trail consists of 4.40 acres, while the Property consists of 2.62 acres; as a result, the sale price for 2009 Velvet Trail must be adjusted downwards by \$20,000. See N.T. Trial at 61; Appellants' Ex. 8.

120. 2009 Velvet Trail is of far superior condition in relation to other Saddle Ridge homes, compared to the Property's average condition; as a result, the sale price for 2009 Velvet Trail must be adjusted downwards by \$175,000. See N.T. Trial at 61; Appellants' Ex. 8.

121. 2009 Velvet Trail has a gross living area which is approximately 163 square feet smaller than the Property; therefore, the sale price for 2009 Velvet Trail should be adjusted upwards by \$4,075. See N.T. Trial at 61; Appellants' Ex. 8.

122. 2009 Velvet Trail includes a five-car garage, while the Property only includes a three-car garage; consequently, the sale price for 2009 Velvet Trail must be adjusted downwards by \$30,000. See N.T. Trial at 62; Appellants' Ex. 8.

123. 2009 Velvet Trail has four fireplaces and two patios as compared to the Property's two porches and one fireplace; as a result, the sale price for 2009 Velvet Trail must be adjusted downwards by \$15,000. See N.T. Trial at 62; Appellants' Ex. 8.

124. Overall, accounting for the adjustments for the comparable features, the price of 2009 Velvet Trail must be adjusted downwards by \$235,925, for a total adjusted price of \$729,075. See N.T. Trial at 62.

125. Considering the adjusted prices for 1970 Velvet Trail (\$708,000), 1550 Surrey Road (\$714,550) and 2009 Velvet Trail (\$729,075), the indicated value range for the Property as of January 1, 2014 is \$708,000 to \$729,075. See Appellants' Ex. 8.

126. As 1550 Surrey Road is not located in the Saddle Ridge neighborhood and 2009 Velvet Trail required a significant amount of upgrades and comparison adjustments, the adjusted price for 1970 Velvet Trail must be given the most weight; consequently, the fair market value for the Property as of January 1, 2014 is \$710,000. See N.T. Trial at 62; Appellants' Ex. 8.

127. The County Tax Records incorrectly list the gross living area for the Property at 4,650 square feet, which was the gross living area used to determine the fair market value of the Property for July 17, 2012, January 1, 2013 and January 1, 2014; however, the actual gross living area for the Property is 4,513 square feet, for a difference of 137 square feet. See N.T. Trial at 48.

128. An additional 137 square feet of gross living area has a market value of approximately \$6,900. See *id.* at 48.

129. Because the appraisals use the County Tax Record listing for gross living area of 4,650 square feet, rather than the correct gross living area of 4,513 square feet, the fair market values for each appraisal date should be reduced by \$6,900. *See id.* at 48.

130. Moreover, considering the proximity of the July 17, 2012 appraisal report to the November 1, 2011 reassessment of the Property, the July 17, 2012 fair market value of the Property should also be considered the fair market value of the Property as of November 1, 2011.

131. Consequently, the fair market values for the relevant years are as follows:

2011	\$653,100
2012	\$653,100
2013	\$653,600
2014	\$703,100

See N.T. Trial at 48; Appellants' Ex. 6; Appellants' Ex. 7; Appellants' Ex. 8.

### **DISCUSSION**

Property assessments in Pennsylvania are governed by the Pennsylvania Constitution and the Consolidated County Assessment Law. See Pa. Const. art. 8, § 1; 53 Pa.C.S. §§ 8801-8869. "A county conducts property assessments in order to value a property and arrive at a basis for property taxation." *Clifton v. Allegheny County*, 969 A.2d 1197, 1202 (Pa. 2009). "Although based on a property's [fair market value], the value established by the tax assessors is referred to as a property's assessed value." *Id.* (citing Black's Law Dictionary 1586 (8<sup>th</sup> ed. 2004) (defining

assessed valuation as “[t]he value that a taxing authority gives to the property and to which the tax rate is applied”). “Under the Uniformity Clause, countywide assessments must be uniform so that all property in each county is uniformly assessed.” *Id.* at 1202-03 (citing Pa. Const. art. 8 § 1).

If a property owner believes that their property was incorrectly assessed by the county, the owner may challenge this assessment by appealing, first to the Board of Appeals and then to the court of common pleas. See 53 Pa.C.S. §8844, § 8854(a)(2). Additionally, if a property owner believes that a countywide assessment was not performed uniformly, the owner may challenge the assessment of their property under the uniformity provision of the Pennsylvania Constitution. *Smith v. Carbon County Board of Assessment Appeals*, 10 A.3d 393, 399 (Pa. Cmwlth. 2010). Here, the Femoviches challenged the October 31, 2011 assessment of their property under both the uniformity provision of the Pennsylvania Constitution and by appealing the assessment value of their property to the court of common pleas.

#### I. Uniformity Challenge

The Uniformity Clause of the Pennsylvania Constitution states that “[a]ll taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax and shall be levied and collected under general laws.” Pa. Const. Art. 8 § 1. “This means that all

real estate is a constitutionally designated class entitled to uniform treatment and the ratio of assessed value to market value adopted by the taxing authority must be applied equally and uniformly to all real estate within the taxing authority's jurisdiction." *Westinghouse Elec. Corp. v. Bd. of Prop. Assessment, Appeals and Review of Allegheny Cnty.*, 652 A.2d 1306, 1314 (1995). However, "[t]axation . . . is not a matter of exact science; hence absolute equality and perfect uniformity are not required to satisfy the constitutional uniformity requirement." *Clifton*, 969 A.2d at 1210. "Practical inequalities can be anticipated, and as long as the taxing method does not impose substantially unequal tax burdens, 'rough uniformity with a limited amount of variation is permitted.'" *Smith v. Carbon County Board of Assessment Appeals*, 10 A.3d 393, 399 (Pa. Cmwlth. 2010) (quoting *Clifton*, 969 A.2d at 1210-11). "A taxpayer will be entitled to relief under the Uniformity Clause if he demonstrates that his property 'is assessed at a higher percentage of fair market value than other properties throughout the taxing district.'" *Smith*, 10 A.3d at 399 (quoting *Dowington Area Sch. Dist. v. Chester County Bd. of Assessment Appeals*, 913 A.2d 194, 199 (2006)).

"A taxpayer may prove non-uniformity by presenting evidence of the assessment-to-value ratio of "similar properties of the same nature in the neighborhood.'" *Id.* (quoting *In re Brooks Bldg.*, 137 A.2d 273, 276 (1958)). "A taxpayer may also meet this burden by offering evidence of assessments

of comparable properties, so long as the taxpayer also presents evidence to show that the actual fair market value of the comparable properties is different than that found by the taxing authority." *Fosko v. Bd. of Assessment Appeals, Luzerne County*, 646 A.2d 1275, 1279 (Pa. Cmwlth. 1994) (citing *Albanaro v. Board of Assessment & Revision of Taxes & Appeals*, 494 A.2d 47 (Pa. Cmwlth. 1985)). "Where a property owner presents proof of assessments of comparable properties but fails to offer any evidence as to market value, the property owner cannot sustain his burden of proof as a matter of law in that the common pleas court has no information upon which to make a finding as to the current market value and apply the established predetermined ratio to determine the issue of uniformity." *Albanaro*, 494 A.2d 47, 49 (citations omitted).

The Femoviches presented the expert testimony of William Stoerrle to support their uniformity challenge. See N.T. Trial at 11-29. Stoerrle compiled information on all of the homes within the Saddle Ridge neighborhood, including the range of square footage of these homes, the range of building assessment values for these homes, and the county grade assigned to each of these homes. See Appellants' Ex. 2; Appellants' Ex. 3; Appellants' Ex. 4; Appellants' Ex. 5. Based on a comparison of this information to the Property, Stoerrle concluded that the Property was an average property in the community but was taxed at a rate 22% higher than the average rate for a property in Saddle Ridge. See N.T. Trial at 16, 22.

While we find that Stoerrle's testimony regarding his calculations to be credible, he did not offer any evidence relating to the actual fair market values of the properties in Saddle Ridge. See *id.* at 11-29. Therefore, because information relating to the fair market value of the comparable properties is necessary to meet the petitioner's burden of proof in a uniformity challenge, we find that the Femoviches uniformity challenge must fail as a matter of law. See *Albanaro*, 494 A.2d 47, 49.

## II. Assessment Value Challenge

### A. Standard of Review

In a property tax assessment appeal, the matter before the trial court is heard *de novo*. See *Green v. Schuylkill County Bd. of Assessment Appeals*, 772 A.2d 419, 425 (Pa. 2001). The duty of the court is to "independently determine the fair market value of the parcel on the basis of the competent, credible and relevant evidence presented by the parties." *Westinghouse Elec. Corp. v. Board of Property Assessment of Allegheny Cnty.*, 652 A.2d 1306, 1309 (Pa. 1995) (citations omitted). "The trial judge is not to independently value the property, but rather weigh conflicting testimony and values set forth by experts and arrive at a valuation based on the credibility of their opinions." *In re Council Rock School Dist.*, 2013 WL 5973942, n. 10 (Pa. Cmwlth. 2013) (citing *Macy's Inc. v. Board of Property Assessment, Appeals and Review of Allegheny Cnty.*, 61 A.3d 361, 365 (Pa. Cmwlth 2013)).

B. Presumptions and Burden of Proof

The order of proof in an assessment appeal has long been established. See *Deitch Co. v. Board of Property Assessment*, 209 A.2d 397, 402 (Pa. 1965)).

The procedure requires that the taxing authority first present its assessment record into evidence. Such presentation makes out a prima facie case for the validity of the assessment in the sense that it fixes the time when the burden of coming forward with evidence shifts to the taxpayer. If the taxpayer fails to respond with credible, relevant evidence, then the taxing body prevails. But once the taxpayer produces sufficient proof to overcome its initially allotted status, the prima facie significance of the Board's assessment figure has served its procedural purpose, and its value as an evidentiary device is ended. Thereafter, such record, of itself, loses the weight previously accorded to it and may not then influence the court's determination of the assessment's correctness.

The taxpayer still carries the burden of persuading the court of the merits of his appeal, but that burden is not increased by the presence of the assessment record in evidence.

Of course, the taxing authority always has the right to rebut the owner's evidence and in such a case the weight to be given to all the evidence is always for the court to determine. The taxing authority cannot, however, rely solely on its assessment record in the face of countervailing evidence unless it is willing to run the risk of having the owner's proof believed by the court.

*Id.* at 402.

At the commencement of trial, the Board of Appeals introduced the County's assessment of \$257,900 into evidence. Accordingly a *prima facie* case for the validity of the assessment was established. To rebut the presumed validity of the tax assessment records, the Femoviches presented the testimony of their expert witness, William Stoerrle. The court finds the

testimony of Stoerrle to be credible and relevant. Following the testimony of Stoerrle, the Board of Appeals rebutted the Femoviches' evidence by offering Douglas Connors as an expert witness. Therefore, because we find that both the Board of Appeals and the Femoviches have met their respective burdens in this case, it is our duty to determine the weight to give the evidence presented by the parties.

C. Scope of Review

In considering an appeal from the Board of Appeals, the trial court is required to make the following determinations:

(i) The market value as of the date the appeal was filed before the board. In the event subsequent years have been made a part of the appeal, the court shall determine the market value for each year.

(ii) The common level ratio which was applicable in the original appeal to the board. In the event subsequent years have been made a party of the appeal, the court shall determine the applicable common level ratio for each year published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year being appealed.

53 Pa.C.S. § 8854(a)(2). "The court, after determining the market value of the property pursuant to paragraph (2)(i), shall then apply the established predetermined ratio to that value . . . ." 53 Pa.C.S. § 8854(a)(3).

Here, because the Femoviches properly appealed the decision of the Board of Appeals to the Court of Common Pleas, it is our duty to determine both the market value and common level ratios applicable for November 1, 2011 through December 31, 2011, January 1, 2012 through December 31,

2012, January 1, 2013 through December 31, 2011, and January 1, 2014. However, because the parties stipulated to the applicable common level ratios, we will accept those figures as accurate and restrict our analysis to determining the fair market value of the Property for the dates relevant to this appeal.

D. Fair Market Value

A property's actual or fair market value is "defined as the price a purchaser, willing but not obliged to buy, would pay an owner, willing but not obliged to sell, considering all uses to which the property is adapted and might reasonably be applied." *Clifton v. Allegheny Cnty.*, 969 A.2d 1197, 1202 (Pa. 2009). "The actual or fair market value, while not easily ascertained, is fixed by the opinions of competent witnesses as to what the property is worth on the market at a fair sale." *F&M Schaffer Brewing Co. v. Lehigh County Bd. of Appeals*, 610 A.2d 1, 3 (Pa. 1992).

"When there are conflicting experts, the court may accept all, none or part of an expert's testimony, part of one expert's testimony and part of another's." *Appeal of Avco Corporation*, 515 A.2d 335, 338 (Pa. Commw. 1986). "The credibility and weight of such evidence is for the trial court to determine." *Green v. Schuylkill County Bd. of Assessment Appeals*, 772 A.2d 419, 425 (Pa. 2001). "As fact finder, the trial court [is] free to judge the [methodology] considerations, or lack thereof, upon which [an expert's] appraisal was made in determining whether [a] [l]andowner sufficiently

rebutted the [Board of Appeals's] assessed value." *Gilmour Properties v. Bd. of Assessment Appeals of Somerset Cnty*, 873 A.2d 64, 71-72 (Pa.Super. 2005). Further, "the trial court's findings of fact are entitled to great weight and will be reversed only for clear error." *Id.*

The parties presented conflicting testimony as to the Property's fair market value. William Stoerrle, the Femoviches' expert, testified that the fair market value of the Property was \$660,000 in 2012, \$660,500 in 2013, and \$710,000 in 2014. See Appellants' Ex. 6; Appellants' Ex. 7; Appellants' Ex. 8. Douglas Conners, the Board of Appeals's expert, testified that the fair market value of the Property was \$790,000 in 2011 and 2012, \$810,000 in 2013, and \$810,000 in 2014. See Appellee's Ex. 6; Appellee's Ex. 7; Appellee's Ex. 8; Appellee's Ex. 9. While both Stoerrle and Conners have years of suitable experience in the field of real estate appraisals and the requisite credentials, we find that Stoerrle presented the more credible, logical, and relevant testimony.

In their testimony, both Stoerrle and Conners confirmed that they followed the industry standard Comparable Sales Approach in order to calculate the Property's fair market value for the years in question. See N.T. Trial at 30, 124. However, although both experts utilized the same approach they arrived at very different results. We find that this difference is in part because Conners's utilization of the Comparable Sales Approach was less competent than Stoerrle's.

Saddle Ridge is the best neighborhood in which to analyze Comparable Properties in order to determine the fair market value of the Property using the Comparable Sales Approach. See *id.* at 30, 34. Only five of the nine properties Connors analyzed were located in Saddle Ridge. See Appellee's Ex. 6; Appellee's Ex. 7; Appellee's Ex. 8; Appellee's Ex. 9. The Comparable Properties used in the Comparable Sales Approach should be within twelve months of the appraisal date in order to reflect the market at the time of valuation. See N.T. Trial at 31. However, two of the Comparable Properties that Connors used occurred well over twelve months from the appraisal date. See N.T. Trial at 143-44. Additionally, while the properties in Saddle Ridge are rated in terms of quality by the County, Connors did not take this rating system into account when comparing the Property to the Comparable Properties. See *generally* N.T. Trial. Finally, we note that Connors failed to personally observe any of the homes that he used in order to generate his appraisal reports and testimony. See N.T. Trial at 146-47.

We find that Stoerrle's opinion has more support and credibility than the opinion of Connors. In order to apply the Comparable Sales Approach, Stoerrle primarily examined properties in the same geographic neighborhood as the Property. See *id.* at 34. Stoerrle was able to locate eight properties sold within the relevant time frame to use as Comparable Properties, and only used one property located outside of the Saddle Ridge neighborhood. See Appellants' Ex. 6; Appellants' Ex. 7; Appellant's Ex. 7. Additionally,

Stoerrle only used properties that were sold within a year of his appraisal reports. See Appellants' Ex. 6; Appellants' Ex. 7; Appellants' Ex. 8. These factors allow the court the most accurate information available concerning the economic climate of the Saddle Ridge neighborhood in the years in question. Finally, in contrast to Conners, Stoerrle had personal knowledge of all of the Comparable Properties he used to determine the fair market value of the Property, and testified that he had performed appraisals on at least half of all the properties located in the Saddle Ridge neighborhood. See N.T. Trial at 62.

After hearing and analyzing the testimony of both experts and for the reasons set forth herein, we attribute more credibility and consequently more weight to Stoerrle's appraisals of the Property.

**WHEREFORE** we enter the following:

**IN THE COURT OF COMMON PLEAS OF NORTHAMPTON COUNTY  
COMMONWEALTH OF PENNSYLVANIA  
CIVIL DIVISION - LAW**

**ROBERT FEMOVICH and  
CAROLYN FEMOVICH,**

**Appellants,**

**vs.**

**COUNTY OF NORTHAMPTON  
REVENUE BOARD OF APPEALS,**

**Appellee.**

**No.: C-48-CV-2012-4959**

**ORDER OF COURT**

**AND NOW**, this 15th day of October 2014, upon consideration of the Femoviches' appeal and after a *de novo* trial held, it is **ORDERED** that the actual market value of the residential property owned by Appellants Robert and Carolyn Femovich, with an address of 1516 Bette Lane, Hellertown, Northampton County, Pennsylvania 18055, Parcel Identification Number R7-23-6X-0719 ("Property"), is set at \$653,100 for November 1, 2011 through December 31, 2011. Applying the stipulated common level ratio of 31.9%, the assessed value of the Property for the time period beginning November 1, 2011 and ending December 31, 2011 is \$208,338.90. For January 1, 2012 through December 31, 2012, the court finds the fair market value of the Property is \$653,100.00. Applying the stipulated common level ratio of

33.6%, the assessed value of the Property for the tax year beginning January 1, 2012 and ending December 31, 2012 is \$219,441.60. For January 1, 2013 through December 31, 2013, the court finds the fair market value of the Property is \$653,600.00. Applying the stipulated common level ratio of 37.5%, the assessed value of the Property for the tax year beginning January 1, 2013 and ending December 31, 2013 is \$245,100.00. For January 1, 2014 through December 31, 2014, the court finds the fair market value of the Property is \$703,100.00. Applying the stipulated common level ratio of 37.9%, the assessed value of the Property for the tax year beginning January 1, 2014 and ending December 31, 2014 is \$266,474.90. It is further **ORDERED** that pursuant to 53 Pa.C.S. § 8854(c), any overpayment of taxes by the Femoviches for years 2011, 2012, 2013 and 2014 as a result of the reduction in property assessment must be refunded to the Femoviches within thirty days from the date of this Order.

**BY THE COURT:**

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**MICHAEL J. KOURY, JR., J.**