

IN THE COURT OF COMMON PLEAS OF CARBON COUNTY, PENNSYLVANIA
CIVIL DIVISION

CHRISTOPHER KNIGHT, and
DIANA LYNN KNIGHT,
Petitioners/Appellants

vs.

CARBON COUNTY BOARD OF
ASSESSMENT APPEALS,
Appellee

vs.

WEATHERLY AREA SCHOOL DISTRICT:
Intervenor

No. 20-2843

2021 JUN 16 PM 2:53
CARBON COUNTY
PROTHONOTARY

FILED

Christopher Knight
Diana Lynn Knight
Robert S. Frycklund, Esquire

Pro Se
Pro Se
Counsel for Appellee, Carbon
County Board of Assessment
Appeals

Robert T. Yurchak, Esquire

Counsel for Intervenor,
Weatherly Area School
District

MEMORANDUM OPINION

Matika, J. - June 14, 2021

This matter having come before the Court on appeal by Christopher Knight and Diana Lynn Knight¹ (the "Petitioners"), and after hearing thereon, this Court makes the following findings of fact and conclusion of law:

FINDINGS OF FACT

1. The property which is the subject of this appeal is

¹ Only Petitioner, Christopher Knight appeared at the hearing.

located at 419 Sand Spring Road, Weatherly, Carbon County, Pennsylvania and can be referenced as PRC# 126-46-A37.

2. On or about November 2, 2020, the Board of Assessment and Appeals entered its decision determining the assessed value of the Property to be One Hundred Thirty-Five Thousand, One Hundred Thirty-Five Dollars (\$135,135.00) (i.e., a fair market value of \$400,000.00).²
3. On December 1, 2020, the Petitioners filed their appeal to this Court from the decision of the Board of Assessment and Appeals, following which a *de novo* hearing was held by the Court on June 14, 2021.
4. At the time of the hearing, the Appellee placed in evidence the property record card of the Tax Assessment Office.
5. The Petitioners, Christopher Knight and Diana Lynn Knight failed to present any evidence contrary to that presented by Respondent.³
6. The fair market value of the Property for the 2020 tax year is Four Hundred Thousand Dollars (\$400,000.00).

² This fair market value was derived from Petitioners' recent purchase of the subject property.

³ Christopher Knight attempted to present a copy of an appraisal purportedly obtained after the appeal was filed, however both Attorney Frycklund and Attorney Yurchak objected to this appraisal. No testimony was permitted relative to its content and the appraisal was not admitted. Further, Christopher Knight's testimony was that the \$400,000.00 also included personal property (furnishings), however he was unable to produce any evidence to support that claim, such as a bill of sale.

7. The predetermined ratio used to assess taxpayers in Carbon County for the tax year 2021 is fifty percent of the fair market value.
8. The common level ratio as determined by the State Equalization Board for properties in Carbon County for the tax year 2021 is 2.96.
9. The Petitioners have presented no evidence to establish that the current assessed value of the Property will result in a disproportionate or nonuniform assessment of the Property with respect to other properties in Carbon County.

CONCLUSIONS OF LAW

1. The fair market value of the Property for the tax year 2021 is Four Hundred Thousand Dollars (\$400,000.00).
2. The common level ratio published by the State Tax Equalization Board on or before July 1, 2021, varies by more than fifteen (15) percent from the established predetermined ratio set by the Carbon County Commissioners for the tax year 2021.
3. The appropriate ratio of assessed value to market value to be applied to the actual value or real estate in Carbon County for the tax year 2021 is the State Tax Equalization Board's common level ratio of 2.96 or 33.784 percent.

4. The assessed value of the Petitioners' property for the tax year 2021 and thereafter until legally changed is One Hundred Thirty-Five Thousand, One Hundred Thirty-Five Dollars (\$135,135.00).

BY THE COURT:



Joseph J. Matika, J.

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Counsel for Intervenor,
Weatherly Area School
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ORDER OF COURT

AND NOW, this 14th day of June, 2021, it is hereby **ORDERED**
and DECREED that the assessed value of the property of Petitioners,
Christopher Knight and Diana Lynn Knight, known as 419 Sand Spring
Road, Weatherly, Carbon County, Pennsylvania (PRC# 126-46-A37) is
One Hundred Thirty-Five Thousand, One Hundred Thirty-Five Dollars
(\$135,135.00) for the tax years 2021 and thereafter until legally
changed.

BY THE COURT:



Joseph J. Matika, J.