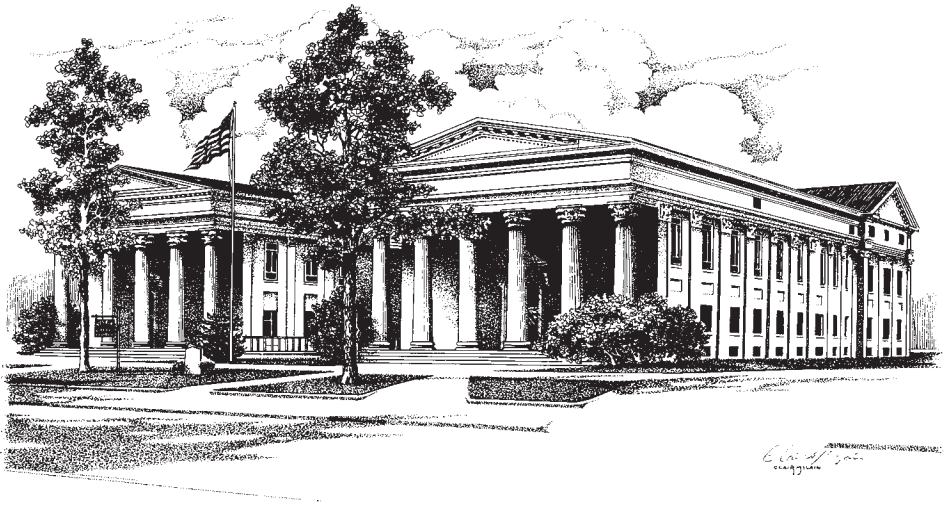


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102 ERIE 96 - 100

Erie Western PA Port Authority, et al. v.  
Erie County Board of Assessment Appeals, et al.

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# Erie County Legal Journal

*Reporting Decisions of the Courts of Erie County  
The Sixth Judicial District of Pennsylvania*

Managing Editor: Megan E. Anthony

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## INDEX

<b>NOTICE TO THE PROFESSION</b> .....	4
<b>OPINION</b> .....	5
<b>COURT OF COMMON PLEAS</b>	
Change of Name Notices .....	23
Incorporation Notices .....	23
Legal Notices .....	23
Sheriff Sales .....	25
<b>ORPHANS' COURT</b>	
Estate Notices .....	30
<b>CHANGES IN CONTACT INFORMATION OF ECBA MEMBERS</b> .....	34

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**TUESDAY, AUGUST 13, 2019**

Young Lawyers Division Leadership Meeting  
Noon  
ECBA Headquarters

**THURSDAY, AUGUST 15, 2019**

AKT Kid Konnection Event  
Wrap Up Picnic  
5:30 p.m. - 7:00 p.m.

**FRIDAY, AUGUST 16, 2019**

ECBA Video Replay  
*Effective and Ethical Use of The Economist in Injury,  
Med Mal, Wrongful Death and Employment Cases*  
ECBA Headquarters  
8:30 a.m. - 11:30 a.m.  
\$140 (ECBA members)  
\$180 (non-members)  
2 hours substantive, 1 hour ethics

**MONDAY, AUGUST 19, 2019**

ECBA Video Replay  
*Annual Criminal Law Update 2019*  
ECBA Headquarters  
1:00 p.m. - 3:00 p.m.  
\$94 (ECBA members)  
\$120 (non-members)  
1 hour substantive, 1 hour ethics

**TUESDAY, AUGUST 20, 2019**

ECBA Live Lunch-n-Learn Seminar  
*2019 Family Law Rules Update*  
The Will J. Schaaf & Mary B. Schaaf Education Center  
11:45 a.m. - 12:15 p.m. - Registration/Lunch  
12:15 p.m. - 1:15 p.m. - Seminar  
\$47 (ECBA members/their non-attorney staff)  
\$60 (non-members)  
1 hour substantive

**WEDNESDAY, AUGUST 21, 2019**

ECBA Video Replay  
*The Hiring and Firing of Employees:  
Best Practices for the Solo/Small Firm Practitioner*  
ECBA Headquarters  
8:30 a.m. - 10:00 a.m.  
\$70 (ECBA members)  
\$90 (non-members)  
1.5 hours substantive

**WEDNESDAY, AUGUST 21, 2019**

ECBA Video Replay  
*Essential Information for Attorneys & Judges  
Regarding IOLTA*  
ECBA Headquarters  
1:00 p.m. - 2:00 p.m.  
\$47 (ECBA members)  
\$60 (non-members)  
1 hour ethics



Erie County Bar Association



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**ERIE WESTERN PENNSYLVANIA PORT AUTHORITY  
and COMMODORE PERRY YACHT CLUB, Appellants**

**v.**

**ERIE COUNTY BOARD OF ASSESSMENT APPEALS, Appellee  
and THE SCHOOL DISTRICT OF THE CITY OF ERIE, Intervenor**

*REAL ESTATE TAXATION / THE CONSOLIDATED COUNTY ASSESSMENT LAW /  
BURDEN OF PROOF / OBJECTS OF TAXATION /  
DETERMINING FAIR MARKET VALUE*

A tax assessment appeal requires a de novo trial before a Common Pleas Judge. Upon the admission of the actual tax assessment into the record, it becomes *prima facie* evidence of the assessment value. It also shifts the burden of proof to any party challenging the assessment to present competent and credible evidence sufficient to overcome the taxing authority’s *prima facie* case.

It is within the province of the Court as fact finder to make credibility determination in deciding whether a *prima facie* case has been rebutted by a challenging party.

The Commodore Perry Yacht Club floating dock system is not a fixture subject to real estate taxation in Pennsylvania.

For ad valorem taxation, consideration has to be given to the valuation of the entire property, including the leasehold interest and the leased fee interest.

The Trial Court did not error in finding that the parties failed to present credible evidence to rebut the assessed value established by the Erie County Tax Assessor.

IN THE COURT OF COMMON PLEAS OF ERIE COUNTY, PENNSYLVANIA  
CIVIL DIVISION  
NO. 13774-2012

Appearances: Evan Adair, Esq., on behalf of the Erie Western Pennsylvania Port Authority  
and Commodore Perry Yacht Club  
Dan Susi, Esq., on behalf of the Erie County Board of Assessment Appeals  
Michael Agresti, Esq., on behalf of the Erie School District of the City of Erie

**RULE 1925(a) OPINION**

This Opinion will address the various issues raised in the respective Statement of Matters Complained of on Appeal filed by the parties.

COMMODORE PERRY YACHT CLUB, Appellant

There were six paragraphs within CPYC’s Statement of Matters. The first paragraph related to the judicial finding of the market value as of the appeal date and the application of the common level ratios. While the market value was determined by the Opinion and Order dated June 12, 2018, the common level ratios were not discussed. Accordingly, a Supplemental Order was entered dated August 17, 2018 correcting this oversight. The August 17, 2018 Supplemental Order adopted the stipulation by the parties to the common level ratios for

the tax years subject to appeal. Accordingly, this matter has been addressed.

The second through fifth paragraphs will be jointly addressed since each paragraph involves taxation of CPYC's leasehold interest.

The impression conveyed by CPYC's expert was that the 13 plus acres of water lots were not taxable as there were no floating docks. In valuing CPYC's leasehold interest, CPYC's expert refused to accept the income CPYC derived from the water lots in the form of boat slip fees paid by its members. It was clear the expert was only utilizing the value of the three plus acres of terra firma as taxable property.

Now on appeal, CPYC concedes that all 16.467 acres of the subject property constitute land and therefore "real estate" as defined in 53 Pa. C.S. §8811(a). As a result, there is no dispute that the 13 plus acres of water lots are land/real estate subject to ad valorem taxation.

Nonetheless, CPYC continues to argue that taxing the value of the land to CPYC constitutes a double taxation of the same asset since the value of the land was also assessed against Erie-Western Pennsylvania Port Authority as lessor. This argument is unpersuasive because CPYC construes *Tech One Associates v. Board of Property Assessment*, 617 Pa. 439, 53 A.3d 685 (2012) in a manner that defeats the fundamental rationale of the Pennsylvania Supreme Court.

The *Tech One* Court recognized the ability of an owner of commercial real estate to avoid or reduce exposure to ad valorem taxation by entering into a long-term lease that is under market value. Hence the *Tech One* Court expressly stated that "real property does not lose its status as an object of taxation simply because it is owned under a lease." *Id.*, p.703. Further, "(t)he value of the real estate owned as the leased fee, alone, was not determinative of the value of the entire tax parcel in this matter, which consisted of all of the real estate owned as the leased fee and leasehold interests." *Id.*

CPYC's reading of *Tech One* improperly attempts to limit the value of the entire real estate to the rental income on a per boat slip basis that the lessor receives pursuant to its lease with CPYC. Notably, the rental income to the lessor was intentionally set at an under market value because it was CPYC and not the lessor who was developing and operating the property for commercial use. This type of scenario was not acceptable in *Tech One* when the Pennsylvania Supreme Court made it clear that the interests of the lessor and the lessee have to be combined to arrive at a taxable value for the real estate as a whole. In so doing, there is not a double taxation; instead it is joining the separated interests to arrive at a whole value and not a truncated value created by the lessor.

Next, CPYC attempts to argue its lease of boat slips to its members in exchange for money is not a lease and has no value for ad valorem taxation. If it is not a lease, then CPYC fails to identify the nature of its contractual relationship with its members regarding the use of a boat slip in exchange for money. This Court's June 12, 2018 Opinion glossed over this issue on the assumption that it is obvious that the arrangement is a sub-lease between CPYC and its individual boat tenants. There is no other plausible explanation for this commercial relationship. It is a lease of a specified section of the real estate within the water lots. As such, it is income derived from the real estate, which creates a concrete value for assessing CPYC's leasehold interest in the land/water lots.

CPYC also argues that its boat slip income is not an identified object of ad valorem taxation. This argument misses the point because it is CPYC's leasehold interest in real estate that is a proper subject of ad valorem taxation. Further, CPYC cannot reconcile its argument with

its contention that the value of the lessor's interest is based on its rental income derived by the number of boat slips at CPYC. In other words, boat slip income has to be consistently calculated in valuing the interests of the lessor and lessee.

CPYC's contention also conflicts with its recognition that the valuation of the subject property has to consider the highest and best use of it in the marketplace. In determining the assessment value of a private marina in the marketplace, it is proper to consider sources of income derived from the real estate by both the lessor and lessee for reasons set forth in *Tech One*.

Paragraph 6 contains a number of disconnected assertions by CPYC. This Court concurs with CPYC's point that "Highest and best use is immaterial to the cost approach to valuation." However, the assessment of the subject property, because of its encumbrance by a long-term lease, cannot be confined to the cost approach.

Separately, CPYC's attempt to resurrect the credibility of its expert by asserting he properly refused to consider the specific uses and revenues of the subject property is unavailing. This argument turns a blind eye to how private marinas are valued in the marketplace. Furthermore, pages 15 through 24 of the June 12, 2018 Opinion set forth a host of reasons why CPYC's expert was not credible, which reasons were unrelated to the grounds stated in CPYC's Paragraph 6.

#### ERIE COUNTY BOARD OF ASSESSMENT APPEALS, APPELLEE SCHOOL DISTRICT OF THE CITY OF ERIE, INTERVENOR

These two entities have been joined at the hip throughout this litigation. Indeed, each party submitted a Statement of Matters Complained of on Appeal which mirrors the other's. For brevity, they are referred to hereafter collectively as the "two parties". Hence, the appellate issues jointly raised by them will be discussed jointly.

#### A) FLOATING DOCKS

Prior to trial, the parties asked for a determination of whether CPYC's floating docks were an object subject to ad valorem taxation. By Order dated February 6, 2017, this Court held the floating docks were not an enumerated object of taxation pursuant to 53 Pa.C.S.A. §8811(a)(1). As the taxing statute is to be strictly construed, there was no basis to read into it an item that was not specifically identified.

Furthermore, as its name suggests, these docks "float" and are capable of being removed at any time by the owner. The ruling in this case was consistent with the decision by the late Judge George Levin of the Erie County Court of Common Pleas in a prior finding that the floating docks in a private marina are not an object for ad valorem taxation. See *In re Appeal of Erie-Western Pennsylvania Port Authority and Bay Harbor Marina*, 78 *Erie County Legal Journal* 94 (1989). Note, the two Bay Harbor Marinas are situated on the east and west borders of CPYC.

To rule differently than Judge Levin did in the *Bay Harbor* case would create the incongruous result that floating docks are not taxable for the two Bay Harbor Marinas but are taxable for CPYC, which is in between the two Bay Harbor Marinas.

The two parties continue to try to distinguish the *Bay Harbor* case as outdated because the assessment method of valuation for an encumbered property has changed from the Cost Approach to the Income Capitalization method. This argument is a distinction without a

difference because the physical characteristics of floating docks remain the same regardless of the method of valuation of them.

As mentioned in the June 12, 2018 Opinion, the legislature, in the wake of court decisions involving floating docks, has not amended the ad valorem statute to identify floating docks as an object of taxation.

The two parties may have lost the battle on this issue, but they won the bigger war because the income from boat slips was included in the valuation of CPYC's leasehold interest. It was the position of CPYC's expert that because floating docks do not exist for tax purposes, boat slips and the rental income therefrom, do not exist. This argument was specifically rejected as a practical and legal matter. The fact that floating docks are not an object of ad valorem taxation does not mean that boat slips vanished. Accordingly, the rental income from boat slips was included in valuing CPYC's leasehold interest. *June 12, 2018 Opinion, pp. 7-9.*

#### B) THE TESTIMONY OF DARREL R. LLOYD, JR.

The two parties advocated for the acceptance of the testimony of Darrel R. Lloyd, Jr. His views were discussed at length in the June 12, 2018 Opinion. While there was no requirement to do so, the reasons that Lloyd's testimony was not accepted were set forth in detail. The bulk of the appeal by these two parties disputes those reasons. However, in doing so, the two parties mischaracterize *en toto* the June 12, 2018 Opinion.

At trial, the parties stipulated that the highest and best use of the subject property was as a private marina. There was no mention of whether the private marina had to be a for-profit or a non-profit entity. As a matter of law, the profits of a business are irrelevant for purposes of establishing the assessment value of real estate. While the analysis of this case included sources of revenue derived from the real estate, such as boat slip fees, the actual profits or losses of CPYC were not considered.

Yet, CPYC was utilizing its status as a non-profit and the manner in which it did business as a basis to seek a reduction in its assessment. By contrast, Lloyd's views were founded on the for-profit status of a hypothetical marina. In an inherently contradictory fashion, the two parties alleged error because the Court purportedly and improperly considered CPYC's non-profit status - which is an argument in direct odds with the claim by these two parties of error in disregarding the for-profit status of the hypothetical marina described in Lloyd's analysis. See Paragraphs 1 and 2 of their Statement of Matters.

Accordingly, it was the parties who were using approaches based on the profit status of its favored entity. The results were skewed views at the opposite ends of the marketplace in which the subject property existed.

In determining the assessment value of real estate, the focus is on the "actual value" of the real estate in the marketplace. 53 Pa.C.S.A. 8842. Actual value is synonymous with fair market value. Hence, the analysis herein required consideration of the actual value of the subject property in the marketplace in which it exists.

The best, and most credible explanation of the marketplace in which the subject property existed, was articulated by Henry Bujalski, the longtime treasurer of CPYC. He expounded on the bigger picture of how the marketplace is a blend of non-profit and for-profit marinas, who strive to exist in a competitive environment.<sup>1</sup>

<sup>1</sup> Bujalski's views were quoted on page 27 of the June 12, 2018 Opinion.



The two parties cannot contest the fact that the subject property exists in a blended market. Hence, to present a valuation based solely on the voracious appetite for revenue by a hypothetical, for-profit marina, is to overstate the assessed value of the subject property in the marketplace.

To the extent the two parties are claiming there were findings made outside the record of this case, they overlook the quoted testimony of Henry Bujalski. For example, the two parties assert there was no factual basis to find that a non-profit such as CPYC may build extraneous fees into the boat slip fee or that a for-profit marina may forego charging certain fees to attract or retain customers. Those points were derived directly or by inference from Bujalski's testimony. These points are also a matter of common business sense.

In Paragraph 8, the allegation of error that "by considering that Commodore Perry could suffer a loss of members if the subject property were to be valued as Mr. Lloyd opined or operated on a for-profit basis, despite there being no evidence of record to support such a consideration" is inaccurate. The two parties do not cite to any part of the June 12, 2018 Opinion where such consideration was given.

Likewise, the allegation in Paragraph 9 that there was an improper fixation on how CPYC did business is unsupported. To the contrary, citing the *Pennypack Woods Homeownership Association v. Board of Revision*, 639 A.2d 1302 (Pa. Cmwlth. 1994), this Court stated "When a lessee chooses to govern itself by restricting income opportunities or otherwise underutilizing the economic potential of the property, the value of the property cannot be based on this conduct." *June 12, 2018 Opinion, page 23*. Further, CPYC's expert was faulted for basing his analysis "on how the property is used by its current occupant without regard to the actual value of the property in the open market." *Id.* Lastly, these allegations ignore the fact that CPYC's expert was found to have engaged in an inappropriate value-in-use analysis. *Id.*

## CONCLUSION

The parties had a full opportunity to present credible evidence to rebut the presumption of the assessor's value. The testimony of the opposing experts was carefully considered. After scrutinizing the basis for their respective opinions, for the reasons which were detailed to the parties, their experts were not deemed to be credible. Therefore the assessor's valuation remained in place.

**BY THE COURT**

/s/ **William R. Cunningham, Judge**

**ERIE-WESTERN PENNSYLVANIA PORT AUTHORITY  
and COMMODORE PERRY YACHT CLUB**

**v.**

**ERIE COUNTY BOARD OF ASSESSMENT APPEALS  
and THE SCHOOL DISTRICT OF THE CITY OF ERIE  
APPEAL OF: THE SCHOOL DISTRICT OF THE CITY OF ERIE**

**ERIE-WESTERN PENNSYLVANIA PORT AUTHORITY  
and COMMODORE PERRY YACHT CLUB**

**v.**

**ERIE COUNTY BOARD OF ASSESSMENT APPEALS  
and THE SCHOOL DISTRICT OF THE CITY OF ERIE  
APPEAL OF: ERIE COUNTY BOARD OF ASSESSMENT APPEALS**

**ERIE-WESTERN PENNSYLVANIA PORT AUTHORITY  
and COMMODORE PERRY YACHT CLUB**

**v.**

**ERIE COUNTY BOARD OF ASSESSMENT APPEALS,  
SCHOOL DISTRICT OF THE CITY OF ERIE  
APPEAL OF: COMMODORE PERRY YACHT CLUB**

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

No. 960 C.D. 2018

No. 961 C.D. 2018

No. 1027 C.D. 2018

Argued: May 6, 2019

BEFORE: HONORABLE MARY HANNAH LEAVITT, President Judge  
HONORABLE RENEE COHN JUBELIRER, Judge  
HONORABLE BONNIE BRIGANCE LEADBETTER, Senior Judge

OPINION BY PRESIDENT JUDGE LEAVITT: FILED JULY 12, 2019

The City of Erie School District (School District), Erie County Board of Assessment Appeals (Board), and Commodore Perry Yacht Club (Yacht Club) cross-appeal the June 12, 2018, order of the Court of Common Pleas of Erie County (trial court), which determined the fair market value of a private marina for purposes of its real estate tax assessment for the years 2013 through 2017. For the following reasons, we affirm the trial court.

**Background**

The subject property, located at 664 West Bayfront Highway in the City of Erie, is owned by the Erie-Western Pennsylvania Port Authority (Port Authority) and has been leased to Yacht Club, a non-profit corporation, since 1976. The property consists of three acres of dry land and 13 acres of water lots, numbered from 181 to 198. The present lease, which extends through 2025, obligates Yacht Club to pay all real estate taxes.

Yacht Club constructed a marina on the property, which uses a floating dock system to

provide boat slips to its members. The floating docks, constructed in 2009, replaced a fixed steel dock system. Joint Stipulation of Facts, ¶¶4, 7; Reproduced Record (R.R.) at 37a-38a.

Yacht Club has made improvements to the property. They include: breakwalls to define the borders of the water lots, a two-story clubhouse, three picnic pavilions, a workshop, an equipment building, a restroom building, an in-ground swimming pool, a gravel parking lot, concrete walkways and perimeter chain-link fencing. The lease, as modified in 1997, provides, *inter alia*, that “all buildings, improvements, fixtures, machinery, and equipment of whatsoever nature at anytime constructed, placed or maintained upon any part of the leased premises shall be and remain the property of the [Yacht Club], or its sublessees, as their interests may appear,” and Yacht Club may remove them when the lease term ends. Certified Record (C.R.), Item 6, Exhibit 1, at 7.

Yacht Club pays \$3,220 per year to the Port Authority on March 1 of each year. In addition, it pays a fixed rent for the boat slips that is calculated in five-year increments, with a \$10 increase every five years on each boat slip. From 2011 through 2015, the annual rent to the Port Authority was \$80 per boat slip. From 2016 through 2020, the annual rent is \$90 per boat slip.

In turn, Yacht Club charges its members a fee based on the lineal length of the member’s slip or boat, whichever is larger. Members of Yacht Club also contribute a minimum of 20 hours of volunteer work each year. A member who does not meet this annual volunteer obligation pays a penalty of \$40 for each unworked hour. All members pay an initiation fee and annual dues of \$500.

In 2012, the Erie County Bureau of Assessment proposed to assess the property at \$963,200. After an appeal by Yacht Club, the Board reduced the assessed value to \$635,200, effective January 1, 2013. Yacht Club appealed to the trial court, asserting that the assessment was “excessive [and] inappropriately high.”<sup>1</sup> R.R. 14a. The School District intervened, requesting a higher assessment.

### **Pre-Trial Motion Regarding Floating Docks**

After discovery, the School District and the Board filed a pre-trial motion seeking “to declare [Yacht Club’s] floating docks as taxable real estate and/or fixtures.” R.R. 16a. Yacht Club responded that the floating docks are personalty, quoting a decision of the trial court in another case, *i.e.*, *In re Appeal of Erie-Western Port Authority and Bay Harbor Marina*, 78 Erie C.L.J. 94 (No. 1594-A-1989) (*Bay Harbor*)

The trial court conducted an evidentiary hearing to determine whether there were any factual differences between the instant case and the *Bay Harbor* decision as well as to receive “any evidence related to whether the floating docks are affixed to the real estate as fixtures.” Trial Court Order, 11/16/2016; R.R. 30a. The Board presented the testimony of Scott Maas, a certified Pennsylvania real estate appraiser and the director of the county assessment office. He testified that his assessment did not include the value of the floating docks.

The School District presented the testimony of David R. Lloyd, Jr., a certified real estate appraiser.<sup>2</sup> Lloyd opined that it is “very labor intensive” to install and remove the floating

<sup>1</sup> Yacht Club alleged, in a pretrial narrative filed with the trial court, that the previous assessed value of the subject property was \$100,000, effective January 1, 2003. C.R., Item 23, at 2.

<sup>2</sup> At the hearing, the School District’s counsel moved to qualify Lloyd “as an expert in the field of real estate appraisal to render an opinion to a reasonable degree of certainty ... that the floating docks and dock system located at [Yacht Club] actually constitute fixtures[.]” Notes of Testimony (N.T.), 1/23/2017, at 115, 121. The trial court allowed the testimony but stated that whether the floating docks are personalty or fixtures is “the ultimate question for the Court to decide.” *Id.* at 115. It has been well established that expert testimony may assist the court to determine

dock system. Notes of Testimony (N.T.), 1/23/2017, at 129. Lloyd noted that electrical lines “feeding out into the main docking area” could not easily be disconnected. *Id.* at 131-32. Further, the metal collars that surround the 200 pilings would have to be unbolted to separate the docks from the pilings. The gangways bolted to the bulkheads on land would also need to be removed to free the floating docks.

Yacht Club presented the testimony of its treasurer, Henry W. Bujalski. He testified that the docks were floated to staging areas and then connected using a cotter pin system. He stated that the pins can be removed without special equipment. The main docks are about 40 feet long and 10 feet wide. Finger piers are the narrower docks dividing the slips that provide access to the boats. Bujalski explained that to keep the floating docks in place, pilings were pounded into the basin floor to a depth of approximately 42 inches. The floating docks are not attached to the pilings; instead, the docks “ride on a roller system up and down the [pilings]” based on the water levels. *Id.* at 86.

Bujalski testified that the floating docks are not removed in winter. On occasion, the finger piers have been “lifted out of the water” for repairs by using a pontoon boat. *Id.* at 78. According to Bujalski, there is no reason to remove the docks other than “obsolescence and normal repair and maintenance.” *Id.* at 106. The docks have not reached critical obsolescence, although one of the main docks may have to be “pull [ed]” out because of damage. *Id.* at 105. Bujalski further stated that some of the floating docks will need to be reconfigured to accommodate larger boats. The parties agreed that the floating docks can be removed without damage to the realty or the docks.

By order of February 6, 2017, the trial court denied the motion of the School District and the Board to have the floating docks declared taxable realty. The trial court reasoned that the facts in the present case could not be distinguished from those in *Bay Harbor* and, further, Section 8811 (a) of the Consolidated County Assessment Law (Assessment Law),<sup>3</sup> 53 Pa. C.S. §8811(a), does not identify floating docks as taxable real estate.

### Hearings on Assessment Appeals

The trial court then held two hearings on November 21, 2017, and January 16, 2018, on Yacht Club’s assessment. Maas, the Board’s appraiser, testified that the subject property is assessed at \$635,200, which consists of \$292,650 for the land (dry land and water lots) and \$342,550 for buildings and improvements. The assessment record for the property was introduced as evidence.

Maas testified that to assess the value of the land, he “looked at the values across the waterfront” and determined the value “by neighborhooding them to what we could find in the marketplace of property that sold over time.” N.T., 11/21/2017, at 10. Maas did not consider the lease between the Port Authority and Yacht Club; rather, he compared the subject property to waterfront properties “that were actually sold.” *Id.*

Maas testified that he used an income approach to set a fixed value of \$8,283 per boat slip. He determined the income per boat slip by looking to the revenue a boat slip generates

<sup>2</sup> continued factual matter, but the court alone decides questions of law. *See* PA. R.E. 702(b) (allowing specialized knowledge of expert witness to assist trier of fact to understand evidence or determine a fact in issue). The question of whether property is realty or personalty “is a question of law to be based on the facts as to the property owner’s manifest conduct” *Wilson v. Ridgway Area School District*, 596 A.2d 1161, 1164 (Pa. Cmwlth. 1991) (emphasis added).

<sup>3</sup> The Assessment Law, enacted on October 27, 2010, and effective January 1, 2011, applies to the counties of the second class A, third, fourth, fifth, sixth, seventh and eighth classes. 53 Pa. C.S. §8801(b)(1)(i). Erie County is a third class county.

in the Erie marina market. He used a similar method to value the parking lot spaces. Maas used a cost approach to assess the value of the buildings and improvements on the property less depreciation for age and condition. Maas also considered the location of the subject property but not the profits generated by the marina's operations. Maas testified that he uses the same approach to evaluate all marinas in Erie County.

Yacht Club presented the testimony of Robert Glowacki, a certified appraiser. He assessed the property at \$940,570 for the year 2013, which declined to \$576,789 for the year 2017. As did Maas, Glowacki used the cost approach to determine the value of the buildings and improvements on the property. To value the land, he used the income approach. In doing so, he first calculated the gross rental amount Yacht Club paid to the Port Authority, which was \$80 per boat slip annually from 2011 through 2015, and \$90 per boat slip for the years 2016 through 2020. He then reduced that amount by 2% to account for management and administrative expenses. The net figure was then divided by a capitalization rate of 7%. Using these calculations, Glowacki arrived at a land value of \$193,000 for tax years 2013 through 2015 and \$217,000 for tax years 2016 through 2017.

Glowacki testified that he did not consider the annual boat slip fees collected by Yacht Club. Rather, he considered only the Port Authority's income from its lease with Yacht Club. Glowacki explained that he did not consider Yacht Club's income from the boat slips because floating docks are "trade fixtures." N.T., 11/21/2017, at 88.

Lloyd, the School District's appraiser, assessed the property at \$1,700,000 for the tax year 2013, and \$1,715,400 for 2017. He testified that he used the cost approach to assess the buildings and improvements, and he used the income capitalization approach to assess the land. Lloyd first set a leased fee value of the property based on the annual rent paid to the Port Authority.<sup>4</sup> Lloyd then valued the property's leasehold interest, which is "what can be leased on the property."<sup>5</sup> *Id.* at 204. In doing so, Lloyd calculated all potential income that Yacht Club could derive from a "for-profit marina," including boat slip fees, guest dockage and boat storage. *Id.* at 193, 205. He testified that his methodology establishes the market price that a potential marina purchaser is willing to pay.

Bujalski responded that Yacht Club does not charge its members for boat storage, which is included as "a benefit of membership." *Id.* at 34. Bujalski explained:

*[Y]ou actually have to look at the whole picture, because everybody bills their revenue picture differently. Meaning, we charge work party, some don't. Some emphasize higher dues. Some for-profit marinas don't have dues, because it's not membership, therefore they have a higher dockage rate. So we have to look at the whole picture and culmination in terms of what the total cost is. Some charge for a per square foot, versus a foot long base. Some charge for air conditioning, electricity use. So everyone's a little different.*

*Id.* (emphasis added). All parties agreed that the highest and best use of the subject property is as a private marina.

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<sup>4</sup> A "leased fee" is "[a]n ownership interest held by a landlord with the right of use and occupancy transferred by the lease to others." *Tech One Associates v. Board of Property Assessment, Appeals and Review of Allegheny County*, 53 A.3d 685, 688 n.8 (Pa. 2012) (*Tech One*) (quotations omitted).

<sup>5</sup> A "leasehold interest" is "[t]he interest held by the lessee (the tenant or renter) through a lease transferring the rights of use and occupancy for a stated term under certain conditions." *Tech One*, 53 A.3d at 689 n.13 (quotations omitted).

### Trial Court Opinion

In an opinion and order dated June 12, 2018, the trial court upheld the Board's assessment of \$635,200. The trial court rejected the testimony of Glowacki because he did not consider the income Yacht Club received from the boat slip fees, which the trial court found integral to the valuation of a private marina. Although the floating dock system is not itself taxable, it "play[ed] [a role] in determining the assessment value of the subject property under the income capitalization approach." Trial Court op. at 7. The trial court found that Glowacki engaged in an improper value-in-use analysis "driven by the conscious efforts of a non-profit to keep the costs to its membership as low as possible," which resulted in an understated valuation of the subject property. *Id.* at 29.

The trial court rejected Yacht Club's argument that it was double taxation to consider both its leasehold interest and the Port Authority's rental income. The trial court held that *Tech One*, 53 A.3d 685, established that a taxpayer's leasehold interest is integral to an assessment. The trial court also rejected Yacht Club's argument that a leasehold interest is not a specifically enumerated object of taxation under Section 8811(a) of the Assessment Law.

The trial court rejected Lloyd's valuation analysis as overstated. The trial court found that Lloyd had also engaged in a value-in-use analysis "based solely on the perspective of a for-profit marina motivated to charge for all possible forms of revenue," Trial Court op. at 29. By including the income that other marinas generate for guest moorings and boat storage, Lloyd overlooked the fact that "these fees may be built into the value of a boat slip in the open market." *Id.* at 27. The trial court credited Bujalski's testimony that all marinas set their fees in different ways. The trial court found that it is appropriate to use boat slips to establish the value of a marina, as Maas did in his assessment. *Id.* at 9.

The trial court reasoned that the marketplace contains a "blend of nonprofit and for-profit marinas," but neither Glowacki nor Lloyd "provided a credible picture of the assessed value of a marina in this blended market." *Id.* at 29. The trial court concluded that neither Yacht Club nor the School District rebutted the Board's assessed value.

The School District and the Board appealed to this Court. Yacht Club cross-appealed.

#### I. School District and the Board's Appeal

On appeal,<sup>6</sup> the School District and the Board raise two issues. First, they argue that the trial court erred in rejecting the School District's expert evidence. Second, they challenge the trial court's refusal to declare the floating docks as fixtures. We address these issues *seriatim*.

##### A. Lloyd's assessment and expert testimony

The School District and the Board first challenge the trial court's rejection of Lloyd's assessment. That Yacht Club is a nonprofit entity is irrelevant because the property had to be valued upon the "highest and most profitable use." School District Brief at 31, 35 (quoting *Pennypack Woods Home Ownership Association v. Board of Revision of Taxes*, 639 A.2d 1302 (Pa. Cmwlth. 1994) (*Pennypack*)). Further, Lloyd correctly applied the income capitalization approach by considering all potential income that Yacht Club could derive

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<sup>6</sup> This Court's review determines whether the trial court abused its discretion, cortinitted an error of law, or rendered a decision unsupported by substantial evidence. *Walnut-Twelve Associates v. Board of Revision of Taxes*, 570 A.2d 619, 622 (Pa. Cmwlth. 1990). The trial court, as fact-finder, has discretion over evidentiary weight and credibility determinations. *1198 Butler Street Associates v. Board of Assessment Appeals, County of Northampton*, 946 A.2d 1131, 1138 n.7 (Pa. Cmwlth. 2008).

from the real estate, such as fees for guest moorings and winter storage. At the same time, Lloyd excluded the income derived from boat cleaning revenue, membership dues and miscellaneous sales, which did not relate to the real estate. The School District contends that the trial court “did not and could not point to any impermissible revenue stream that was included in Mr. Lloyd’s income approach to value.” School District Brief at 41. Yacht Club responds that the School District seeks, in essence, “to hypothecate and tax a business operation predicated on presumed rentals.” Yacht Club Second Brief at 14.

In a tax assessment appeal, the trial court proceeds *de novo*. *Murtagh v. County of Berks*, 715 A.2d 548, 552 (Pa. Cmwlth. 1998). Once the taxing authority’s assessment is admitted into the record, it has made the *prima facie* case on the assessment. The burden then shifts to the appellant to present sufficient, competent, and credible evidence to overcome the taxing authority’s *prima facie* case. *Deitch Company v. Board of Property Assessment*, 209 A.2d 397, 402 (Pa. 1965).

The Assessment Law requires that real property be assessed at its “actual value.” 53 Pa. C.S. §8842. The actual value is a parcel’s fair market value, which has been defined as “the price which a purchaser, willing but not obliged to buy, would pay an owner, willing but not obliged to sell, taking into consideration all uses to which the property is adapted and might in reason be applied.” *Harley-Davidson Motor Company v. Springettsbury Township*, 124 A.3d 270, 279 (Pa. 2015). The Assessment Law authorizes three approaches to a valuation: (i) the cost approach; (ii) the comparable sales approach; and (iii) the income approach, which divides a subject property’s annual net rental income by an investment rate of return. 53 Pa. C.S. §8842(b); *Harley-Davidson*, 124 A.3d at 279. A trial court has discretion to decide which method of valuation is most appropriate for a given property. *Aetna Life Insurance v. Montgomery County Board of Assessment Appeals*, 111 A.3d 267, 278 (Pa. Cmwlth. 2015).

When determining fair market value, the property tax assessment “must include *all* relevant factors having a bearing on that value.” *Harley-Davidson*, 124 A.3d at 283. The assessment must include “the *entire* property and not merely its constituent elements.” *Tech One*, 53 A.3d at 700. The property must be valued based upon its current use even where an appraiser opines that the highest and best use of the property is different. *Harley-Davidson*, 124 A.3d at 280-81 (the “ways in which a property hypothetically could be used by potential buyers are properly considered by an expert in evaluating what a willing buyer would pay for a property; however, the subject property should not be valued as though it were already in that hypothetical condition.”).

Here, the Board’s appraiser, Maas, testified that he assessed the property at \$635,200, which consisted of \$292,650 for the land (dry land and water lots) and \$342,550 for the improvements. Because the property assessment record was admitted into evidence, the burden then shifted to the School District to present evidence sufficient to overcome the Board’s *prima facie* case. *Deitch Company*, 209 A.2d at 402.

The School District argues that Lloyd’s expert testimony constituted “more than sufficient competent evidence” to overcome the presumed validity of the taxing authority’s assessed value. School District Brief at 42. Lloyd’s evaluation is based upon “market data” collected from his “extensive research on the marketplace.” School District Brief at 32-33. However, the School District does not challenge Maas’ opinion on market value. Maas testified that he established a value of \$8,283 per boat slip based upon the revenue a slip generates in

the Erie marina market. Maas also considered the location of the marina, “looked at the values across the waterfront” and determined the value “by neighborhooding them to what we could find in the marketplace of property that sold over time,” N.T., 11/21/2017, at 10. The School District did not present any evidence to show how Maas’ analysis was flawed.

The School District argues that the trial court improperly rejected Lloyd’s consideration of all potential income that could derive from the real estate. However, the trial court credited Bujalski’s testimony that marina fees vary because some marinas, such as Yacht Club, build extraneous fees into the boat slip fees while others may keep their slip fees as low as possible. The trial court, as the fact-finder, has discretion in matters of credibility and evidentiary weight. *1198 Butler Street Associates*, 946 A.2d at 1138 n.7. Here, the trial court’s factual findings are supported by substantial evidence and will not be disturbed.

The School District’s reliance on *Pennypack*, 639 A.2d 1302, is misplaced. In that case, a nonprofit housing cooperative providing affordable housing to veterans and defense workers appealed its real estate tax assessment. The trial court set the assessment without considering the cooperative’s articles and by-laws, which imposed restrictions on income and transferability of ownership of its real estate. On further appeal, this Court affirmed and held that the cooperative’s restrictions were “self-imposed,” which “should not act to keep the real estate taxes arbitrarily low.” *Id.* at 1305.<sup>7</sup>

*Pennypack* stands for the principle that a property must be assessed at its actual value. Here, contrary to the School District’s argument, Maas’ assessment did not rely on Yacht Club’s income restrictions or its nonprofit status; rather, he assessed the property’s market value by considering “the values across the waterfront” and the income that boat slips generate in the Erie marina market. N.T. 11/21/2017, at 10. In upholding the Board’s assessment, the trial court rejected Glowacki’s valuation as understated because it was “driven by the conscious efforts of a non-profit to keep the costs to its membership as low as possible.” Trial Court op. at 29. *Pennypack* is inapposite.

The trial court’s findings are supported by substantial evidence, and thus, we affirm its conclusion that the School District failed to rebut the Board’s *prima facie* case.

### **B. Floating docks**

The School District and the Board argue, next, that the trial court erred in concluding that the floating docks were not fixtures subject to real estate taxation. They contend that the trial

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<sup>7</sup> The *Pennypack* court further distinguished the case from *In re Johnstown Associates*, 431 A.2d 932 (Pa. 1981) (*Johnstown*), and *Appeal of Marple Springfield Center, Inc.*, 607 A.2d 708 (Pa. 1992) (*Marple*). *Johnstown* involved a low-income apartment building subsidized through the Department of Housing and Urban Development (HUD). HUD set the rents below the prevailing rate for comparable non-subsidized units and restricted the transferability of the units. The Supreme Court in *Johnstown* held that the income and transferability restrictions must be considered for purposes of real estate tax assessment. *Marple* involved a shopping center being leased on a long-term basis for less than its current market value. The taxpayer’s predecessor in title had entered into a lease with its anchor tenant under which the tenant had options to renew the lease at a fixed low rent until the year 2044. The Supreme Court in *Marple* extended its holding in *Johnstown* and held that tax assessors of any property should consider legally binding rent restrictions, regardless of whether the restrictions are due to federal regulation, because a buyer cannot “anticipate income at current market levels.” *Marple*, 607 A.2d at 709. The *Pennypack* court found that the above-described restrictions came from “an outside force” and must be considered when appraising a property; by contrast, the cooperative’s restrictions on income and transferability were “self-imposed” in light of the cooperative’s power to amend its by-laws and articles. *Pennypack*, 639 A.2d at 1305.

Although the present case also involves a long-term lease for below-market rent, *Marple* is distinguishable in that it did not involve real estate that was owned by a lessee; rather, the landowner (taxpayer) in that case owned both the parcel of land and the shopping center built thereon. Our Supreme Court held that *Marple* does not preclude the valuation of real estate that is owned as a leasehold interest. *Tech One*, 53 A3d at 687.



court’s conclusion is at odds with this Court’s decision in *In re Sheetz, Inc.*, 657 A.2d 1011 (Pa. Cmwlth. 1995). The Yacht Club counters that *Sheetz* is distinguishable from the case at bar. In any event, the trial court correctly held that Section 8811(a) of the Assessment Law does not identify the floating docks as taxable real estate.

Section 8811(a) of the Assessment Law provides as follows:

(a) Subjects of taxation enumerated.—Except as provided in subsection (b), all subjects and property made taxable by the laws of this Commonwealth for county, city, borough, town, township and school district purposes shall, as provided in this chapter, be valued and assessed at the annual rates, including all:

(1) Real estate, namely:

(i) houses;

(ii) house trailers and mobile homes permanently attached to land or connected with water, gas, electric or sewage facilities;

(iii) buildings permanently attached to land or connected with water, gas, electric or sewage facilities;

(iv) lands, lots of ground and ground rents, trailer parks and parking lots;

(v) mills and manufactories of all kinds, furnaces, forges, bloomeries, distilleries, sugar houses, malt houses, breweries, tan yards, fisheries, ferries and wharves;

(vi) all office buildings;

(vii) that portion of a steel, lead, aluminum or like melting and continuous casting structure which encloses or provides shelter or protection from the elements for the various machinery, tools, appliances, equipment, materials or products involved in the mill, mine, manufactory or industrial process; and

(viii) telecommunication towers that have become affixed to land.

(2) All other things now taxable by the laws of this Commonwealth for taxing districts.

53 Pa.C.S. §8811(a). As noted by the trial court, Section 8811(a) of the Assessment Law does not identify floating docks as taxable real estate. Nevertheless, chattel that is affixed to the land can become real estate for purposes of a tax assessment. *Sheetz*, 657 A.2d at 1013. The question of whether property is realty or personalty is one of law “to be based on the facts as to the property owner’s manifest conduct.” *Wilson v. Ridgeway Area School District*, 596 A.2d 1161, 1164 (Pa. Cmwlth. 1991).

*Sheetz* involved a question of whether canopies covering gasoline pumps at a service station became part of the taxable real estate under the former Fourth to Eighth Class County Assessment Law.<sup>8</sup> This Court looked to *Clayton v. Lienhard*, 167 A. 321 (Pa. 1933), where the Supreme Court identified three classes of chattel: (1) furniture and similar items, which are always personalty; (2) items annexed to the building or land to the extent they could not be removed without causing material injury to the realty or themselves, which are always realty; and (3) items affixed to the realty that can be removed without damaging the item or the realty, which items can be either realty or personalty, depending on the circumstances. *Sheetz*, 657 A.2d at 1012-13.

Because the gas pump canopies fell into the third category, this Court considered: (1) the manner by which the canopies were affixed to the land; (2) whether the canopies were essential to the property's use as a gas station; and (3) whether the canopies were intended to be permanent. *Id.* at 1013. Among these factors, the intention of the parties is of "paramount importance." *Id.* at 1014. This Court explained:

The prior considerations—the manner in which the property is affixed and the reason it is done in the particular situation—can be looked at as merely objective manifestations that aid in determining the intention of the parties. That is so because the intention of the party is not so much what a particular party intended his legal rights to be, as it is what intended use of the property was manifested by the conduct of the party. The permanence required is not equated with perpetuity. Just because they have been and can be moved does not mean the intention was not to make them permanent. It is sufficient if the item is intended to remain where affixed until worn out, until the purpose to which the realty is devoted is accomplished or until the item is superseded by another item more suitable for the purpose.

*Id.* (internal quotations and citations omitted).

We concluded in *Sheetz* that canopies were realty. Weighing between 20 and 35 tons each, the canopies were mounted on pillars attached to the ground by bolts sunk in a poured concrete foundation, which, in turn, were also covered with concrete. Although the canopies could be removed with little damage to the real property, significant effort would have been required to disassemble them into component parts while leaving the poured concrete foundation in place. The record did not indicate that anyone intended to remove the canopies as long as the property was being used as a gasoline station.

Here, it is undisputed that the water lots are "lands" subject to real estate taxation under Section 8811(a) of the Assessment Law. 53 Pa.C.S. §8811(a)(1)(iv). The question is whether the floating docks are so affixed to the water lots that they have become part of the real estate for tax assessment purposes. The trial court concluded that the evidence presented by the School District and Board did not "distinguish this case from the precedent set in the *Bay Harbor* case[, 78 Erie C.L.J. 94]." Trial Court Order, 2/6/2017, at 1. In that case, Bay Harbor Marina installed floating docks by fastening individual modules of sheet aluminum together. The sheet aluminum modules floated on the water surface and were kept in place

<sup>8</sup> Act of May 21, 1942, P.L. 571, as amended, formerly 72 P.S. §§5453.101 - 5453.706, repealed by the Act of October 27, 2010, P.L. 895.

by bolts attaching them to pilings driven into the harbor bottom. The floating docks could be adjusted to form different configurations and were routinely removed during the winter months, without damage to the adjacent land or to the docks themselves. Bay Harbor Marina was allowed to remove the floating docks at the end of the lease term. In *Bay Harbor*, the trial court held that the floating docks were personalty.

Likewise, here, Bujalski testified that the floating docks are fastened together by a system of cotter pins, which can be removed without special equipment. The docks are not attached to the pilings but “ride on a roller system up and down the [pilings]” based on the water levels. N.T., 1/23/2017, at 86. Docks can be removed without damage to the land and can be adjusted to form different configurations. Bujalski testified that certain parts of the floating docks would be reconfigured to accommodate larger boats. Further, the lease allows Yacht Club to remove the floating docks at the end of the lease term. Finding Yacht Club’s floating dock system similar to that in *Bay Harbor*, the trial court adopted the holding in *Bay Harbor* that the floating docks were personalty.

The School District and the Board argue that the trial court erred in this holding because it did not follow *Sheetz*, 657 A.2d 1011. Notably, the *Bay Harbor* analysis used the three-part *Sheetz* test to conclude that the floating docks were personalty. See *Bay Harbor*, 78 Erie C.L.J. at 98 (quoting *Appeal of Penn-Lehigh Corporation Upon Washington Township Route 29, Lehigh County*, 159 A.2d 56 (Pa. Super. 1960) (discussing three classes of chattel in connection with real estate)), and *Noll by Noll v. Harrisburg Area YMCA*, 643 A.2d 81 (Pa. 1994) (discussing the three-part test in determining when a chattel becomes a fixture). In any case, *Sheetz* is distinguishable. Unlike the canopies, which were mounted on pillars attached to the ground by bolts sunk in a poured concrete foundation, the Yacht Club’s docks are not attached to the pilings but float on the water. Although essential to the use of the property as a marina, the floating docks are not intended to be “affixed until worn out” or “until the purpose to which the realty is devoted is accomplished.” *Id.* at 1014. Rather, they have been lifted out of the water for repair and can be reconfigured or disassembled with no damage to the property.

We affirm the trial court’s holding that Yacht Club’s floating docks constituted personalty, not realty.

## II. Yacht Club’s Cross-Appeal

On cross-appeal, Yacht Club raises two issues for our consideration, which we consolidate for our analysis. It argues that its leasehold interest is not taxable real estate under the Assessment Law and that the trial court erred in relying on *Tech One*, 53 A.3d 685, which distinguished “leased fee” and “leasehold” interest “in the context of making clear that items meeting the statutory definition of ‘real estate’ are taxable regardless of who owns or holds an interest in them.” Yacht Club Brief at 19. Because Yacht Club has not entered into a lease with third parties, the trial court erred by setting its leasehold value on the basis of “a presumed rental.” *Id.* at 24 (quoting *Downingtown Area School District v. Chester County Board of Assessment Appeals*, 131 A.3d 152 (Pa. Cmwlth. 2015) (*Downingtown*)). Yacht Club contends that its appraiser, Glowacki, has assessed the entire 16 acres of land, consisting of both the dry land and the water lots. Considering the property’s leasehold interest results in taxing the land twice.

The School District and the Board counter that Yacht Club’s leasehold interest generates

annual income “significantly more” than the rent it pays to the Port Authority. School District Brief at 22. The slip fees are tantamount to a lease, regardless of what Yacht Club calls them. Thus, the trial court correctly followed *Tech One* by using the Port Authority’s leased fee interest and Yacht Club’s leasehold interest to value the real estate.

Yacht Club contends that its leasehold interest, in the form of boat slips, is not taxable real estate under the Assessment Law. Our Supreme Court’s decision in *Tech One* is directly on point.

In *Tech One*, the taxpayer purchased undeveloped land and entered into a 50-year lease agreement with a developer that constructed buildings, which were then sublet to tenants. To determine the fair market value of the property, the taxpayer proposed to capitalize the annual rental income it received from the developer under the lease. *Tech One*, 53 A.3d at 688-89. The taxpayer argued that the buildings and improvements were not taxable real estate because they were owned by the developer, not the taxpayer. The Supreme Court rejected this argument, holding, *inter alia*, that it is the “elemental physical characteristics of a particular property, i.e., its structure and features, which are determinative of whether it constitutes one of the specifically enumerated types of real estate in [the General County Assessment Law].” *Id.* at 697. The mere fact that the buildings and improvements to the land were owned by the developer did not alter the fact that the buildings were a type of real estate enumerated in the General County Assessment Law.

The Supreme Court upheld the methodology that aggregated the value of the taxpayer’s leased fee interest and the value of the developer’s leasehold interest. *Tech One*, 53 A.3d at 701. It rejected the taxpayer’s proposal to consider only the value of taxpayer’s “income stream over the life of the lease and the value of its reversionary interest at the end of the lease term.” *Id.* at 688-89. The Supreme Court explained that “the market value of the entire tax parcel” consisted of the land and the improvements and, thus, “the value of any portion which is owned as a leasehold interest could [not] be disregarded.” *Id.* at 703.

Here, since 1976 the Port Authority has leased the property to Yacht Club, which has constructed the marina and created boat slips for its members. Yacht Club proposes to assess the property by capitalizing the annual net rental income that the Port Authority receives under the lease, *i.e.*, the contract rent the Port Authority receives over the term of the lease and its reversionary interest. The parties agreed that the highest and best use of the subject property is as a private marina; thus, the Port Authority’s leased fee interest alone is not determinative of the value of the marina. Indeed, in assessing fair market value, “all uses to which the property is adapted and might in reason be applied” must be considered. *Harley-Davidson*, 124 A.3d at 279. In sum, the trial court’s consideration of Yacht Club’s leasehold interest to determine the value of the property is fully consistent with *Tech One*.

Yacht Club next argues that unlike *Tech One*, in which the buildings and improvements that the developer constructed during the lease term were real estate subject to taxation, its leasehold interest consists of boat slips, which are not identified as taxable under Section 8811 of the Assessment Law. This argument ignores the fact that the water lots are “lands” subject to taxation under the Assessment Law. 53 Pa. C.S. §8811(a)(1)(iv). To ascertain

<sup>9</sup> Act of May 22, 1933, P.L. 853, *as amended*, 72 P.S. §§5020-1 - 5020-602. The General County Assessment Law was repealed insofar as it relates to second class A, third, fourth, fifth, sixth, seventh and eighth class counties, by Section 6(1)(ii) of the Act of October 27, 2010, P.L. 895, known as the Consolidated County Assessment Law, 53 Pa. C.S. §§8801-8868, effective January 1, 2011.

the fair market value of the water lots, “all relevant factors having a bearing on that value” must be considered. *Harley-Davidson*, 124 A.3d at 283. Section 8811 does not foreclose consideration of the income that water lots can realize from boat slips. *See In re Consolidated Appeals of Chester-Upland School District*, 200 A.3d 1052 (Pa. Cmwlth. 2018) (the fact that Section 8811(b)(4) of the Assessment Law excludes advertising signs from taxation does not exclude consideration of any potential income that a property owner may receive from the placement of the sign on the property to determine the fair market value).

Alternatively, Yacht Club argues that because it has not entered into any subleases, its leasehold value must be assessed at zero, as was done in *Downingtown*, 131 A.3d 152. In that case, the owner of a 2.66-acre parcel constructed a one-story building and a parking lot and entered into a long-term lease of the premises to a pharmacy. The lease rental was 58.5% above market rate, and the pharmacy was responsible for paying the real estate taxes for the property. The pharmacy had no subtenants and no rental income. The pharmacy argued that because the rent was above-market, it had a “negative leasehold,” which should be assessed a negative value. Relying on *Tech One*, we held that both the property owner’s leased fee interest and the pharmacy’s leasehold interest must be considered in assessing the property. The pharmacy did not sublease the space, and the economic reality was that “a willing buyer would pay \$0 for the lease because no one would be interested in paying above-market rent.” *Downingtown*, 131 A.3d at 157. However, the pharmacy’s payment of above-market rent did not have a negative effect on the value of the property.

*Downingtown* is distinguishable. Although Yacht Club members do not execute a “lease,” they pay an annual fee to use and occupy a specified area within the water lots, in the form of boat slips. Further, there are key differences between the economic realities of *Downingtown* and the present case. In *Downingtown*, the pharmacy was paying above-market rent, and the trial court found that “a willing buyer would pay \$0 for the lease.” *Id.* Here, Yacht Club does not dispute that it has been paying below-market rent to the Port Authority and has a positive leasehold interest.

For these reasons, we conclude that the trial court properly considered Yacht Club’s leasehold value to determine the fair market value of the property and, further, did not overvalue the leasehold interest.

### **Conclusion**

For the foregoing reasons, the trial court did not err in holding that Yacht Club and the School District failed to rebut the presumption that the Board’s assessment of the property was valid. The trial court did not err or abuse its discretion in using both the Port Authority’s leased fee interest and Yacht Club’s leasehold interest to determine the fair market value of the property. Finally, the trial court did not err in holding that the floating docks are personalty not subject to real estate taxation under Section 8811 of the Assessment Law.

For these reasons, we affirm the trial court’s June 12, 2018, order.

### **ORDER**

AND NOW, this 12th day of July, 2019, the order of the Court of Common Pleas of Erie County, dated June 12, 2018, in the above-captioned matter is AFFIRMED.

/s/ **Mary Hannah Leavitt, President Judge**

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**CHANGE OF NAME NOTICE**

In the Court of Common Pleas of Erie County, Pennsylvania 11944-19 Notice is hereby given that a Petition was filed in the above named court requesting an Order to change the name of Emma Marie Anthony to Emma Marie Hamrick.

The Court has fixed the 23rd day of August, 2019 at 3:00 p.m. in Court Room G, Room 222, of the Erie County Court House, 140 West 6th Street, Erie, Pennsylvania 16501 as the time and place for the Hearing on said Petition, when and where all interested parties may appear and show cause, if any they have, why the prayer of the Petitioner should not be granted.

Aug. 9

**CHANGE OF NAME NOTICE**

In the Court of Common Pleas of Erie County, Pennsylvania 11945-19 Notice is hereby given that a Petition was filed in the above named court requesting an Order to change the name of Randall Anthony to Randall Hamrick.

The Court has fixed the 23rd day of August, 2019 at 3:00 p.m. in Court Room G, Room 222, of the Erie County Court House, 140 West 6th Street, Erie, Pennsylvania 16501 as the time and place for the Hearing on said Petition, when and where all interested parties may appear and show cause, if any they have, why the prayer of the Petitioner should not be granted.

Aug. 9

**CHANGE OF NAME NOTICE**

In the Court of Common Pleas of Erie County, Pennsylvania 11943-19 Notice is hereby given that a Petition was filed in the above named court requesting an Order to change the name of Hailee N. Brumagin to Hailee N. Miller.

The Court has fixed the 23rd day of August, 2019 at 2:00 p.m. in Court Room G, Room 222, of the Erie County Court House, 140 West 6th Street, Erie, Pennsylvania 16501 as the time and place for the Hearing on said Petition, when and where all interested parties may appear and show cause, if any they have, why

the prayer of the Petitioner should not be granted.

Aug. 9

**CHANGE OF NAME NOTICE**

In the Court of Common Pleas of Erie County, Pennsylvania 12057-19 Notice is hereby given that a Petition was filed in the above named court requesting an Order to change the name of Christine Marie Whaley to Christine Marie Pieri.

The Court has fixed the 6th day of September, 2019 at 1:30 p.m. in Court Room G, Room 222, of the Erie County Court House, 140 West 6th Street, Erie, Pennsylvania 16501 as the time and place for the Hearing on said Petition, when and where all interested parties may appear and show cause, if any they have, why the prayer of the Petitioner should not be granted.

Aug. 9

**INCORPORATION NOTICE**

Notice is hereby given that The Classical Christian Community of Erie was incorporated on July 1, 2019, under the provisions of the Nonprofit Corporation Law of 1988. The corporation has been organized for educational, religious, and charitable purposes.

Aug. 9

**INCORPORATION NOTICE**

Notice is hereby given that Articles of Incorporation were filed with the Department of State for Wacomm Bakery Inc., a corporation organized under the Pennsylvania Business Corporation Law of 1988.

Aug. 9

**LEGAL NOTICE**

Notice is hereby given that the Court of Common Pleas has scheduled a hearing, August 20, 2019 at 11:00 a.m. in Courtroom G of the Erie County Courthouse, 140 West Sixth Street, Erie PA 16501. The purpose of the hearing is to seek Court approval for a reduction in the number of members of McKean Borough Council. Public is invited to attend. Teri Dillen, Secretary

Aug. 9

**LEGAL NOTICE**

ATTENTION: UNKNOWN BIOLOGICAL FATHER INVOLUNTARY TERMINATION OF PARENTAL RIGHTS IN THE MATTER OF THE ADOPTION OF MINOR MALE CHILD A. J. S. - DOB: 07/14/2005

BORN TO: AMANDA MARIE (SVEDA) (HALPERIN) WEBER 75 IN ADOPTION 2019

If you could be the parent of the above mentioned child at the instance of Erie County Office of Children and Youth you, laying aside all business and excuses whatsoever, are hereby cited to be and appear before the Orphans' Court of Erie County, Pennsylvania, at the Erie County Court House, Judge Joseph M. Walsh, III, Court Room No. 1 - #217, City of Erie, on Monday, September 9, 2019, at 9:30 a.m., and there show cause, if any you have, why your parental rights to the above child should not be terminated, in accordance with a Petition and Order of Court filed by the Erie County Office of Children and Youth. A copy of these documents can be obtained by contacting the Erie County Office of Children and Youth at (814) 451-7740.

Your presence is required at the Hearing. If you do not appear at this Hearing, the Court may decide that you are not interested in retaining your rights to your child and your failure to appear may affect the Court's decision on whether to end your rights to your child. You are warned that even if you fail to appear at the scheduled Hearing, the Hearing will go on without you and your rights to your child may be ended by the Court without your being present. You have a right to be represented at the Hearing by a lawyer. You should take this paper to your lawyer at once. If you do not have a lawyer, or cannot afford one, go to or telephone the office set forth below to find out where you can get legal help. Family/Orphans' Court Administrator Room 204 - 205 Erie County Court House Erie, Pennsylvania 16501 (814) 451-6251 NOTICE REQUIRED BY ACT 101

OF 2010: 23 Pa. C.S. §§2731-2742. This is to inform you of an important option that may be available to you under Pennsylvania law. Act 101 of 2010 allows for an enforceable voluntary agreement for continuing contact or communication following an adoption between an adoptive parent, a child, a birth parent and/or a birth relative of the child, if all parties agree and the voluntary agreement is approved by the Court. The agreement must be signed and approved by the Court to be legally binding. If you are interested in learning more about this option for a voluntary agreement, contact the Erie County Office of Children and Youth at (814) 451-7726, or contact your adoption attorney, if you have one.

Aug. 9

**LEGAL NOTICE**

NewRez LLC, f/k/a New Penn Financial LLC, d/b/a Shellpoint Mortgage Servicing, Plaintiff  
vs.

Unknown Heirs, Successors, Assigns and All Persons, Firms or Associations Claiming Right, Title or Interest from or under Teresa Reitano, deceased, Defendant  
COURT OF COMMON PLEAS  
CIVIL DIVISION  
ERIE COUNTY  
NO: 2019-11281

To the Defendants, Unknown Heirs, Successors, Assigns and All Persons, Firms or Associations Claiming

Right, Title or Interest from or under Teresa Reitano, deceased: TAKE NOTICE THAT THE Plaintiff, NewRez LLC, f/k/a New Penn Financial LLC, d/b/a Shellpoint Mortgage Servicing has filed an action Mortgage Foreclosure, as captioned above.

**NOTICE**

IF YOU WISH TO DEFEND, YOU MUST ENTER A WRITTEN APPEARANCE PERSONALLY OR BY ATTORNEY AND FILE YOUR DEFENSE OR OBJECTIONS WITH THE COURT. YOU ARE WARNED THAT IF YOU FAIL TO DO SO THE CASE MAY PROCEED WITHOUT YOU AND A JUDGMENT MAY BE ENTERED AGAINST YOU WITHOUT FURTHER NOTICE FOR THE RELIEF REQUESTED BY THE PLAINTIFF. YOU MAY LOSE MONEY OR PROPERTY OR OTHER RIGHTS IMPORTANT TO YOU.

YOU SHOULD TAKE THIS NOTICE TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW. THIS OFFICE CAN PROVIDE YOU WITH INFORMATION ABOUT HIRING A LAWYER.

IF YOU CANNOT AFFORD TO HIRE A LAWYER, THIS OFFICE MAY BE ABLE TO PROVIDE YOU WITH INFORMATION ABOUT AGENCIES THAT MAY OFFER LEGAL SERVICES TO ELIGIBLE

PERSONS AT A REDUCED FEE OR NO FEE.

Erie County Lawyer  
Referral Service  
Lawyer Referral &  
Information Service  
P.O. Box 1792  
Erie, PA 16507

SHAPIRO & DeNARDO, LLC  
BY: CHRISTOPHER A. DeNARDO,  
PA I.D. NO. 78447  
KRISTEN D. LITTLE,  
PA I.D. NO. 79992  
KEVIN S. FRANKEL,  
PA I.D. NO. 318323  
MICHELLE L. MCGOWAN,  
PA I.D. NO. 62414  
LESLIE J. RASE, PA I.D. NO. 58365  
MORRIS A. SCOTT,  
PA I.D. NO. 83587  
ALISON H. TULLO,  
PA I.D. NO. 87075  
KATHERINE M. WOLF,  
PA I.D. NO. 314307  
3600 HORIZON DRIVE,  
SUITE 150  
KING OF PRUSSIA, PA 19406  
TELEPHONE: (610) 278-6800  
S&D FILE NO. 18-059136

Aug. 9



**Forensic Accounting Specialists**

3703 West 26<sup>th</sup> St.  
Erie, PA 16506  
814/833-8545

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113 Meadville St.  
Edinboro, PA 16412  
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*Confidential inquiries by phone or email to [mrsinfo@mrs-co.com](mailto:mrsinfo@mrs-co.com).*



**SHERIFF SALES**

Notice is hereby given that by virtue of sundry Writs of Execution, issued out of the Courts of Common Pleas of Erie County, Pennsylvania, and to me directed, the following described property will be sold at the Erie County Courthouse, Erie, Pennsylvania on

**AUGUST 16, 2019  
AT 10 A.M.**

All parties in interest and claimants are further notified that a schedule of distribution will be on file in the Sheriff's Office no later than 30 days after the date of sale of any property sold hereunder, and distribution of the proceeds made 10 days after said filing, unless exceptions are filed with the Sheriff's Office prior thereto.

All bidders are notified prior to bidding that they **MUST** possess a cashier's or certified check in the amount of their highest bid or have a letter from their lending institution guaranteeing that funds in the amount of the bid are immediately available. If the money is not paid immediately after the property is struck off, it will be put up again and sold, and the purchaser held responsible for any loss, and in no case will a deed be delivered until money is paid.

John T. Loomis  
Sheriff of Erie County

July 26 and Aug. 2, 9

**SALE NO. 1**

**Ex. #30877 of 2019**  
**QRS Realty Corporation,**  
**Plaintiff**  
**v.**  
**Mary Bentner, Defendant**

**DESCRIPTION**

By virtue of a Writ of Execution filed to No. 30877-2019, QRS Realty Corporation vs. Mary Bentner, owner of property situated in City of Erie, Erie County, Pennsylvania being 0 East 6th Street, Erie, Pennsylvania approximately seventeen square feet (17 sq. ft.), triangular Assessment Map Numbers: (14) 1007-239 Assessed Value Figure: \$500.00 Improvement Thereon: Vacant Land

Nicholas R. Pagliari  
Pa. Supreme Court ID No. 87877  
MacDONALD, ILLIG, JONES  
& BRITTON LLP  
100 State Street, Suite 700  
Erie, Pennsylvania 16507-1459  
(814) 870-7754  
Attorneys for Payor/Plaintiff  
QRS Realty Corporation  
July 26 and Aug. 2, 9

**SALE NO. 2**

**Ex. #11061 of 2019**  
**Northwest Bank, Plaintiff**  
**v.**  
**Corey J. McLaughlin, Defendant**  
**DESCRIPTION**

By virtue of a Writ of Execution filed at No. 2019-11061, Northwest Bank v. Corey J. McLaughlin, owner of property situated in the City of Erie, Erie County, Pennsylvania being commonly known as 938 East 37th Street, Erie, PA 16504.

Assessment Map No. 18053096022000  
Assessed Value Figure: \$59,508  
Improvement thereon: Residential  
Mark G. Claypool, Esquire  
Knox McLaughlin Gornall & Sennett, P.C.  
120 West Tenth Street  
Erie, Pennsylvania 16501  
(814) 459-2800

July 26 and Aug. 2, 9

**SALE NO. 3**

**Ex. #10907 of 2019**  
**CITIZENS BANK, N.A.**  
**S/B/M CITIZENS BANK OF**  
**PENNSYLVANIA, Plaintiff**  
**v.**  
**Patrick Conner, Personal**  
**Representative of the Estate**  
**of Lauretta R. Valerio a/k/a**  
**Lauretta Valerio a/k/a Lauretta**  
**Rose Valerio a/k/a Laura Rose**  
**Pernice Valerio, Deceased,**  
**Defendant**

**DESCRIPTION**

ALL THAT CERTAIN piece or parcel of land situate in the City of Erie, County of Erie and Commonwealth of Pennsylvania. BEING KNOWN AS: 1450 West 37th Street, Erie, PA 16508 PARCEL #19-061-037.0-216-00 Improvements: Residential Dwelling.

Gregory Javardian, Esquire  
Id. No. 55669  
Attorneys for Plaintiff  
1310 Industrial Boulevard  
1st Floor, Suite 101  
Southampton, PA 18966  
(215) 942-9690  
July 26 and Aug. 2, 9

**SALE NO. 4**

**Ex. #10897 of 2019**  
**J.P. Morgan Mortgage**  
**Acquisition Corp., Plaintiff**  
**v.**  
**Theresa L. Hedges, Defendant**  
**DESCRIPTION**

By Virtue of Writ of Execution filed to No. 2019-10897, J.P. Morgan Mortgage Acquisition Corp. vs. Theresa L. Hedges, owner(s) of property situated in City of Erie, Erie County, Pennsylvania being 1922 Cascade Street, Erie, PA 16502

0.0895 acres, 800 square feet  
Assessment Map number: 19060029010300  
Assessed figure: \$38,300.00  
Improvement thereon: Single Family Residential  
Lauren L. Schuler, Esquire  
289 Wissahickon Avenue  
North Wales, PA 19454  
(215) 855-9521

July 26 and Aug. 2, 9

**SALE NO. 5**

**Ex. #13101 of 2018**  
**MIDFIRST BANK, Plaintiff**  
**v.**  
**SANDRA A. BATTAGLIA,**  
**Individually and as**  
**Administratrix of the Estate of**  
**Charles F. Battaglia, Deceased,**  
**Defendant**

**DESCRIPTION**

By virtue of a Writ of Execution filed to No. 2018-13101, MIDFIRST BANK vs. SANDRA A. BATTAGLIA, Individually and as Administratrix of the Estate of Charles F. Battaglia, Deceased, owner(s) of the property situated in the Township of Harbor Creek, Erie County, Pennsylvania being 8827 BELLE ROAD, HARBORCREEK, PA 16421  
Assessment Map Number: 27063207001200

Assessed Value Figure: \$119,700.00  
 Improvement Thereon: A  
 Residential Dwelling  
 KML LAW GROUP, P.C.  
 ATTORNEY FOR PLAINTIFF  
 701 MARKET STREET, SUITE  
 5000  
 PHILADELPHIA, PA 19106  
 (215) 627-1322  
 July 26 and Aug. 2, 9

**SALE NO. 6**

**Ex. #13396 of 2016**  
**U.S. BANK NATIONAL**  
**ASSOCIATION, AS TRUSTEE**  
**FOR THE PENNSYLVANIA**  
**HOUSING FINANCE AGENCY,**  
**Plaintiff**

v.

**ANTHONY W. BOYKIN,**  
**Defendant**

**DESCRIPTION**

By virtue of a Writ of Execution No. 2016-13396, U.S. BANK NATIONAL ASSOCIATION, AS TRUSTEE FOR THE PENNSYLVANIA HOUSING FINANCE AGENCY, Plaintiff vs. ANTHONY W. BOYKIN, Defendant

Real Estate: 238 EAST 30TH STREET, ERIE, PA 16504  
 Municipality: City of Erie  
 Erie County, Pennsylvania  
 Dimensions: 27 x 135  
 See Deed Book 1095, page 1424  
 Tax I.D. (18) 5082-138  
 Assessment: \$16,800 (Land)  
 \$41,800 (Bldg)  
 Improvement thereon: a residential dwelling house as identified above  
 Leon P. Haller, Esquire  
 Purcell, Krug & Haller  
 1719 North Front Street  
 Harrisburg, PA 17104  
 (717) 234-4178

July 26 and Aug. 2, 9

**SALE NO. 7**

**Ex. #10457 of 2019**  
**PENNSYLVANIA HOUSING**  
**FINANCE AGENCY, Plaintiff**

v.

**MATTHEW R. KOJANCIE,**  
**Defendant**

**DESCRIPTION**

By virtue of a Writ of Execution No. 2019-10457, PENNSYLVANIA HOUSING FINANCE AGENCY,

Plaintiff vs. MATTHEW R. KOJANCIE, Defendant  
 Real Estate: 1022 PRIESTLEY AVENUE, ERIE, PA 16511  
 Municipality: Lawrence Park Township  
 Erie County, Pennsylvania  
 Dimensions: 19.35 x 117  
 See Instrument #: 2010-029167  
 Tax I.D. (29) 18-55-15  
 Assessment: \$16,400 (Land)  
 \$45,390 (Bldg)

Improvement thereon: a residential dwelling house as identified above  
 Leon P. Haller, Esquire  
 Purcell, Krug & Haller  
 1719 North Front Street  
 Harrisburg, PA 17104  
 (717) 234-4178

July 26 and Aug. 2, 9

**SALE NO. 10**

**Ex. #11773 of 2018**  
**MidFirst Bank, A Federally**  
**Chartered Savings Association,**  
**Plaintiff**

v.

**Jorge Garibay Alfaro, AKA**  
**Jorge G. Alfaro, AKA Jorge**  
**Alfaro; Hope Alfaro, AKA Hope**  
**Rose-Alfaro, AKA Hope Rose,**  
**Defendants**

**DESCRIPTION**

By virtue of a Writ of Execution file to No. 2018-11773, MidFirst Bank, A Federally Chartered Savings Association vs. Jorge Garibay Alfaro, AKA Jorge G. Alfaro, AKA Jorge Alfaro; Hope Alfaro, AKA Hope Rose-Alfaro, AKA Hope Rose, owner(s) of property situated in The Borough of Waterford, Erie County, Pennsylvania being 246 East 5th Street, Waterford, PA 16441

2031 SQFT  
 Assessment Map Number: 46007015000700  
 Assessed Value figure: \$116,610.00  
 Improvement thereon: Single Family Dwelling  
 Justin F. Kobeski, Esquire  
 Manley Deas Kochalski LLC  
 P.O. Box 165028  
 Columbus, OH 43216-5028  
 614-220-5611

July 26 and Aug. 2, 9

**SALE NO. 12**  
**Ex. #10045 of 2019**  
**The Huntington National Bank,**  
**Plaintiff**

v.

**George T. Fadale, as**  
**Administrator of the Estate of**  
**Elizabeth B. Fadale, Defendant**  
**DESCRIPTION**

By virtue of a Writ of Execution file to No. 2019-10045, The Huntington National Bank vs. George T. Fadale, as Administrator of the Estate of Elizabeth B. Fadale, owner(s) of property situated in The City of Erie, Erie County, Pennsylvania being 541 Shunpike Road, Erie, PA 16508

1008 SQFT  
 Assessment Map Number: 18053025010800  
 Assessed Value figure: \$69,040.00  
 Improvement thereon: Single Family Dwelling  
 Justin F. Kobeski, Esquire  
 Manley Deas Kochalski LLC  
 P.O. Box 165028  
 Columbus, OH 43216-5028  
 614-220-5611

July 26 and Aug. 2, 9

**SALE NO. 13**

**Ex. #13093 of 2018**  
**PNC Bank, National Association,**  
**Plaintiff**

v.

**Richard J. Hall, Defendant**  
**DESCRIPTION**

By virtue of a Writ of Execution file to No. 2018-13093, PNC Bank, National Association vs. Richard J. Hall, owner(s) of property situated in The City of Erie, Erie County, Pennsylvania being 617 East 6th Street, AKA 617-619 East 6th Street, Erie, PA 16507

2628 SQFT  
 Assessment Map Number: 14010019021200  
 Assessed Value figure: \$40,800.00  
 Improvement thereon: Single Family Dwelling  
 Justin F. Kobeski, Esquire  
 Manley Deas Kochalski LLC  
 P.O. Box 165028  
 Columbus, OH 43216-5028  
 614-220-5611

July 26 and Aug. 2, 9

**SALE NO. 14**  
**Ex. #12780 of 2018**  
**Wells Fargo Bank, NA, Plaintiff**  
**v.**

**James Williams, as believed Heir and/or Administrator to the Estate of Mary M. Hanks; Jamari Williams, as believed Heir and/or Administrator to the Estate of Mary M. Hanks; Unknown Heirs and/or Administrators of the Estate of Mary M. Hanks, Defendants**

**DESCRIPTION**

By virtue of a Writ of Execution file to No. 2018-12780, Wells Fargo Bank, NA vs. James Williams, as believed Heir and/or Administrator to the Estate of Mary M. Hanks; Jamari Williams, as believed Heir and/or Administrator to the Estate of Mary M. Hanks; Unknown Heirs and/or Administrators of the Estate of Mary M. Hanks, owner(s) of property situated in The City of Erie, Erie County, Pennsylvania being 734 East 7th Street, Erie, PA 16503  
1320 sqft  
Assessment Map Number: 14010022033600  
Assessed Value figure: \$28,100.00  
Improvement thereon: Single Family Dwelling  
Justin F. Kobeski, Esquire  
Manley Deas Kochalski LLC  
P.O. Box 165028  
Columbus, OH 43216-5028  
614-220-5611

July 26 and Aug. 2, 9

**SALE NO. 15**  
**Ex. #13130 of 2018**  
**Wells Fargo Bank, N.A., Plaintiff**  
**v.**

**Nichole M. Krahe, Defendant**  
**DESCRIPTION**

By virtue of a Writ of Execution file to No. 2018-13130, Wells Fargo Bank, N.A. vs. Nichole M. Krahe, owner(s) of property situated in The City of Erie, Erie County, Pennsylvania being 1150 Brown Avenue, Erie, PA 16502  
1440 SQFT  
Assessment Map Number: 19060035013800  
Assessed Value figure: \$70,050.00  
Improvement thereon: Single

Family Dwelling  
Justin F. Kobeski, Esquire  
Manley Deas Kochalski LLC  
P.O. Box 165028  
Columbus, OH 43216-5028  
614-220-5611

July 26 and Aug. 2, 9

**SALE NO. 16**  
**Ex. #10441 of 2019**  
**The Huntington National Bank, Plaintiff**  
**v.**

**Nicholas A. Silman, Defendant**  
**DESCRIPTION**

By virtue of a Writ of Execution file to No. 2019-10441, The Huntington National Bank vs. Nicholas A. Silman, owner(s) of property situated in The Township of Girard, Erie County, Pennsylvania being 10559 Peach Road, AKA 10559 Peach Street, Girard, PA 16417  
1260 SF  
Assessment Map Number: 24021076000301  
Assessed Value figure: \$147,140.00  
Improvement thereon: Single Family Dwelling  
Justin F. Kobeski, Esquire  
Manley Deas Kochalski LLC  
P.O. Box 165028  
Columbus, OH 43216-5028  
614-220-5611

July 26 and Aug. 2, 9

**SALE NO. 17**  
**Ex. #11662 of 2018**  
**Alaska USA Federal Credit Union, Plaintiff**  
**v.**

**Brandon Sheakley-Ward; Linda Ward, Defendants**  
**DESCRIPTION**

By virtue of a Writ of Execution file to No. 2018-11662, Alaska USA Federal Credit Union vs. Brandon Sheakley-Ward; Linda Ward, owner(s) of property situated in The City of Erie, Erie County, Pennsylvania being 221 West 21st Street, Erie, PA 16502  
.1271 acres  
Assessment Map Number: 19060006010400  
Assessed Value figure: \$98,180.00  
Improvement thereon: Single Family Dwelling  
Justin F. Kobeski, Esquire

Manley Deas Kochalski LLC  
P.O. Box 165028  
Columbus, OH 43216-5028  
614-220-5611

July 26 and Aug. 2, 9

**SALE NO. 19**  
**Ex. #12385 of 2018**  
**HSBC Bank USA, National Association, as Trustee for the Holders of the ACE Securities Corp. Home Equity Loan Trust, Asset Backed Pass-Through Certificate Series 2006-CW1, Plaintiff**  
**v.**

**Tameki Roberts, Defendant**  
**DESCRIPTION**

By virtue of a Writ of Execution filed to No. 2018-12385, HSBC Bank USA, National Association, as Trustee for the Holders of the ACE Securities Corp. Home Equity Loan Trust, Asset Backed Pass-Through Certificates Series 2006-CW1 vs. Tameki Roberts, owners of property situated in Erie City, Erie County, Pennsylvania being 1278 East 33rd Street, Erie, PA 16504  
0.125 Acres  
Assessment Map number: 18051006013200  
Assessed Value figure: \$59,940.00  
Improvement thereon: Residential Dwelling  
Roger Fay, Esquire  
1 E. Stow Road  
Marlton, NJ 08053  
(856) 482-1400

July 26 and Aug. 2, 9

**SALE NO. 20**  
**Ex. #10246 of 2019**  
**Nationstar Mortgage LLC d/b/a Champion Mortgage Company, Plaintiff**  
**v.**

**Benjamin Dedioniso, in His Capacity as Heir of Americo Dedioniso a/k/a Americo DE Dionisio, Deceased, William F. Dedioniso, in His Capacity as Heir of Americo Dedioniso a/k/a Americo DE Dionisio, Deceased, Paul Dedioniso, in His Capacity as Heir of Americo Dedioniso a/k/a Americo DE Dionisio, Deceased, Unknown Heirs, Successors, Assigns, and All**

**Persons, Firms, or Associations Claiming Right, Title or Interest From or Under Americo Dedionisio a/k/a Americo DE Dionisio, Deceased, Defendant(s)**  
**DESCRIPTION**

By virtue of a Writ of Execution filed to No. 10246-19, Nationstar Mortgage LLC d/b/a Champion Mortgage Company vs. Benjamin Dedionisio, in His Capacity as Heir of Americo Dedionisio a/k/a Americo DE Dionisio, Deceased, William F. Dedionisio, in His Capacity as Heir of Americo Dedionisio a/k/a Americo DE Dionisio, Deceased, Paul Dedionisio, in His Capacity as Heir of Americo Dedionisio a/k/a Americo DE Dionisio, Deceased, Unknown Heirs, Successors, Assigns, and All Persons, Firms, or Associations Claiming Right, Title or Interest From or Under Americo Dedionisio a/k/a Americo DE Dionisio, Deceased

Amount Due: \$174,029.81  
Benjamin Dedionisio, in His Capacity as Heir of Americo Dedionisio a/k/a Americo DE Dionisio, Deceased, William F. Dedionisio, in His Capacity as Heir of Americo Dedionisio a/k/a Americo DE Dionisio, Deceased, Paul Dedionisio, in His Capacity as Heir of Americo Dedionisio a/k/a Americo DE Dionisio, Deceased, Unknown Heirs, Successors, Assigns, and All Persons, Firms, or Associations Claiming Right, Title or Interest From or Under Americo Dedionisio a/k/a Americo DE Dionisio, Deceased, owner(s) of property situated in HARBORCREEK TOWNSHIP, Erie County, Pennsylvania being 8236 Clark Road, Erie, PA 16510-6038  
Dimensions: 42 X 48  
Assessment Map number: 27076237000400  
Assessed Value: \$166,500.00  
Improvement thereon: residential  
Phelan Hallinan Diamond & Jones, LLP  
One Penn Center at Suburban Station, Suite 1400  
1617 John F. Kennedy Boulevard  
Philadelphia, PA 19103-1814  
(215) 563-7000

July 26 and Aug. 2, 9

**SALE NO. 23**  
**Ex. #10353 of 2019**  
**PENNYMAC LOAN SERVICES, LLC, Plaintiff**  
**v.**  
**CRAIG A. FARRELL, LAURIE A. FARRELL, Defendants**  
**DESCRIPTION**

All that certain piece or parcel of land situate in the Township of Harborcreek, County of Erie and State of Pennsylvania  
BEING KNOWN AS:  
8098 BUFFALO ROAD,  
HARBORCREEK, PA 16421  
PARCEL # 27-031-030.1-021.01  
Improvements: Residential Dwelling.  
POWERS KIRN, LLC  
Amanda L. Rauer, Esquire  
Id. No. 307028  
Attorneys for Plaintiff  
Eight Neshaminy Interplex  
Suite 215  
Trevose, PA 19053  
(215) 942-2090

July 26 and Aug. 2, 9

**SALE NO. 25**  
**Ex. #10951 of 2019**  
**DITECH FINANCIAL LLC, Plaintiff**  
**v.**  
**RONALD DANISZEWSKI, Defendant(s)**  
**DESCRIPTION**

ALL THOSE CERTAIN LOTS OR PIECES OF GROUND SITUATE IN THE TOWNSHIP OF SPRINGFIELD, ERIE COUNTY, PENNSYLVANIA:  
BEING KNOWN AS: 5736 ROUTE 215 SPRINGFIELD, PA 16417  
PARCEL NUMBER:  
39054018002000  
I M P R O V E M E N T S :  
RESIDENTIAL PROPERTY  
RAS Citron, LLC  
Robert Crawley, Esq.  
Attorney ID No. 319712  
133 Gaither Drive, Suite F  
Mt. Laurel, NJ 08054  
855-225-6906

July 26 and Aug. 2, 9

**SALE NO. 26**  
**Ex. #10986 of 2019**  
**FEDERAL HOME LOAN**

**MORTGAGE CORPORATION, AS TRUSTEE FOR FREDDIE MAC SEASONED CREDIT RISK TRANSFER TRUST, SERIES 2017-4, AS OWNER OF THE RELATED MORTGAGE LOAN C/O NATIONSTAR MORTGAGE LLC D/B/A MR. COOPER, Plaintiff**  
**v.**  
**LARRY E. SHATTO; ROSE M. SHATTO, Defendant(s)**  
**DESCRIPTION**

ALL THOSE CERTAIN LOTS OR PIECES OF GROUND SITUATE IN THE TOWNSHIP OF GIRARD, ERIE COUNTY, PENNSYLVANIA:  
BEING KNOWN AS: 33 MECHANIC STREET, GIRARD, PA 16417  
PARCEL NUMBER: 23-12-27-26  
IMPROVEMENTS:  
RESIDENTIAL PROPERTY  
RAS Citron, LLC  
Robert Crawley, Esq.  
Attorney ID No. 319712  
133 Gaither Drive, Suite F  
Mt. Laurel, NJ 08054  
855-225-6906

July 26 and Aug. 2, 9

**SALE NO. 27**  
**Ex. #11691 of 2018**  
**Specialized Loan Servicing LLC, Plaintiff**  
**v.**

**Unknown Heirs Successors, Assigns, and All Persons, Firms, or Associations Claiming Right, Title or Interest From or Under Jeremy J.J. Weinberg, deceased and Heidi N. Weinberg, Known Heir of Jeremy J.J. Weinberg, deceased and K.R.W., Minor, Known Heir of Jeremy J.J. Weinberg, deceased and A.S.W., Minor, Known Heir of Jeremy J.J. Weinberg, deceased, Defendants**  
**DESCRIPTION**

By virtue of a Writ of Execution filed to No. 2018-11691, Specialized Loan Servicing LLC vs. Unknown Heirs Successors, Assigns, and All Persons, Firms, or Associations Claiming Right, Title or Interest From or Under Jeremy J.J. Weinberg, deceased and Heidi N.

Weinberg, Known Heir of Jeremy J.J. Weinberg, deceased and K.R.W., Minor, Known Heir of Jeremy J.J. Weinberg, deceased and A.S.W., Minor, Known Heir of Jeremy J.J. Weinberg, deceased and owner(s) of property situated in City of Erie, Erie County, Pennsylvania being 2943 Poplar Street, Erie, PA 16508 38X125\*67

Assessment Map number: 19060044033900

Assessed Value figure: \$65,610.00 Improvement thereon: a residential dwelling

Katherine M. Wolf, Esquire  
Shapiro & DeNardo, LLC  
Attorney for Movant/Applicant  
3600 Horizon Drive, Suite 150  
King of Prussia, PA 19406  
(610) 278-6800

July 26 and Aug. 2, 9

**SALE NO. 29**

**Ex. #12411 of 2017**

**PNC BANK, NATIONAL ASSOCIATION, Plaintiff**

**v.**

**CARLOS M. LOPEZ, Defendant**  
**DESCRIPTION**

By virtue of a Writ of Execution filed to No. 12411-2017 PNC BANK, NATIONAL ASSOCIATION vs. CARLOS M. LOPEZ, owner(s) of property situated in BOROUGH OF GIRARD, Erie County, Pennsylvania being 208 Olin Avenue, Girard, Pennsylvania 16417 0.2027 acres

Assessment Map number: 23012027000600

Assessed Value figure: \$49,800.00 Improvement thereon: single family dwelling

Kevin J. Cummings, Esquire  
1500 One PPG Place  
Pittsburgh, PA 15222  
(412) 566-1212

July 26 and Aug. 2, 9



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**FIRST PUBLICATION**

**BALTER, LINDA L., a/k/a LINDA BALTER, deceased**

Late of the Township of Greene  
*Executor:* Peter J. Balter  
*Attorney:* Michael G. Nelson, Esquire, Marsh, Spaeder, Baur, Spaeder & Schaaf, LLP, 300 State Street, Suite 300, Erie, Pennsylvania 16507

**McLAUGHLIN, JOHN A., a/k/a JOHN ANDREW McLAUGHLIN, deceased**

Late of the Township of Elk Creek, County of Erie, Commonwealth of Pennsylvania  
*Executrix:* Lorrie Kalicky, 10591 West Road, Albion, PA 16401  
*Attorney:* Valerie H. Kuntz, Esq., 24 Main St. E., P.O. Box 87, Girard, PA 16417

**MICHALSKI, DAVID J., deceased**

Late of Summit Township, County of Erie, Pennsylvania  
*Executor:* Matthew D. Michalski, c/o 3939 West Ridge Road, Suite B-27, Erie, PA 16506  
*Attorney:* James L. Moran, Esquire, 3939 West Ridge Road, Suite B-27, Erie, PA 16506

**MILLER, LENA D., a/k/a LENA DeBELLO MILLER, deceased**

Late of the Boro of North East  
*Co-Executors:* Leanne M. Miller and Wayne E. Miller  
*Attorney:* Steven E. George, Esquire, George Estate and Family Law, 305 West 6th Street, Erie, PA 16507

**SANFORD, KERN M., deceased**

Late of the City of Corry, Erie County, Commonwealth of Pennsylvania  
*Executor:* Scott M. Sanford, c/o Paul J. Carney, Jr., Esq., 224 Maple Avenue, Corry, PA 16407  
*Attorney:* Paul J. Carney, Jr., Esq., 224 Maple Avenue, Corry, PA 16407

**SOETY, ELEANOR P., deceased**

Late of Union City, Erie County, Commonwealth of Pennsylvania  
*Executor:* David G. Soety, c/o Thomas J. Ruth, Esq., 224 Maple Avenue, Corry, PA 16407  
*Attorney:* Thomas J. Ruth, Esq., 224 Maple Avenue, Corry, PA 16407

**TANSEY, BONITA A., deceased**

Late of City of Erie, Erie County, Pennsylvania  
*Executor:* Leslie A. Hermann-Harvey, c/o Jerome C. Wegley, Esq., 120 West Tenth Street, Erie, PA 16501  
*Attorney:* Jerome C. Wegley, Esq., Knox McLaughlin Gornall & Sennett, P.C., 120 West Tenth Street, Erie, PA 16501

**WASHEK, SANDRA L., deceased**

Late of the City of Erie, County of Erie, Commonwealth of Pennsylvania  
*Executor:* Stephen J. Washek, c/o Quinn, Buseck, Leemhuis, Toohey & Kroto, Inc., 2222 West Grandview Blvd., Erie, PA 16506-4508  
*Attorney:* Colleen R. Stumpf, Esquire, Quinn, Buseck, Leemhuis, Toohey & Kroto, Inc., 2222 West Grandview Blvd., Erie, PA 16506-4508

**YEAGER, SHIRLEY A., deceased**

Late of the Township of Millcreek, County of Erie, and Commonwealth of Pennsylvania  
*Executrix:* Loren E. Yeager, c/o Quinn, Buseck, Leemhuis, Toohey & Kroto, Inc., 2222 West Grandview Blvd., Erie, PA 16506-4508  
*Attorney:* Colleen R. Stumpf, Esq., Quinn, Buseck, Leemhuis, Toohey & Kroto, Inc., 2222 West Grandview Blvd., Erie, PA 16506-4508

**SECOND PUBLICATION**

**BRECKLEY, IRENE M., deceased**

Late of Millcreek Township, County of Erie and Commonwealth of Pennsylvania  
*Executrix:* Linda A. Smith  
*Attorney:* David J. Rhodes, Esquire, ELDERKIN LAW FIRM, 150 East 8th Street, Erie, PA 16501

**CLAPP, JAMES G., JR., deceased**

Late of the Township of Amity, Erie County, Commonwealth of Pennsylvania  
*Executor:* Randall Clapp, c/o Paul J. Carney, Jr., Esq., 224 Maple Avenue, Corry, PA 16407  
*Attorney:* Paul J. Carney, Jr., Esq., 224 Maple Avenue, Corry, PA 16407

**CORRITORE, APRIL D., deceased**

Late of the City of Erie, Erie County  
*Administrator:* Amber Corritore  
*Attorney:* John F. Mizner, Esquire, 311 West Sixth Street, Erie, PA 16507

**CUBITT, HELEN G., deceased**

Late of Erie, Erie County, Pennsylvania  
*Executrix:* Shelly L. Triana, c/o Peter J. Sala, Esquire, 731 French Street, Erie, PA 16501  
*Attorney:* Peter J. Sala, Esquire, 731 French Street, Erie, PA 16501

**CULVER, GARNET G.,  
deceased**

Late of the City of Corry, Erie County, Commonwealth of Pennsylvania  
*Executor:* Craig H. Culver, c/o Paul J. Carney, Jr., Esq., 224 Maple Avenue, Corry, PA 16407  
*Attorney:* Paul J. Carney, Jr., Esq., 224 Maple Avenue, Corry, PA 16407

**DIFILIPPO, EMILIO F.,  
deceased**

Late of Millcreek Township, Erie County, Pennsylvania  
*Executrix:* Berta M. Baxter, c/o Robert C. Ward, Esq., 307 French Street, Erie, Pennsylvania 16507-1129  
*Attorney:* Robert C. Ward, Esq., 307 French Street, Erie, Pennsylvania 16507-1129

**FETZNER, ADAM C.,  
deceased**

Late of the City of Erie, Erie County  
*Co-Administrators:* Sylvia and Brian Samec  
*Attorney:* John F. Mizner, Esquire, 311 West Sixth Street, Erie, PA 16507

**JOHNSON, GLENN M.,  
deceased**

Late of Millcreek Township, County of Erie and Commonwealth of Pennsylvania  
*Administrator:* Robert T. Latimer, c/o W. Atchley Holmes, Esq., Suite 300, 300 State Street, Erie, PA 16507  
*Attorney:* W. Atchley Holmes, Esq., MARSH, SPAEDER, BAUR, SPAEDER & SCHAAF, LLP, Suite 300, 300 State Street, Erie, PA 16507

**LEINGANG, SUSAN M.,  
deceased**

Late of the Township of Millcreek, County of Erie, and Commonwealth of Pennsylvania  
*Executor:* Amy B. Nichilo, c/o Quinn, Buseck, Leemhuis, Toohey & Kroto, Inc., 2222 West Grandview Blvd., Erie, PA 16506  
*Attorney:* Colleen R. Stumpf, Esq., Quinn, Buseck, Leemhuis, Toohey & Kroto, Inc., 2222 West Grandview Blvd., Erie, PA 16506

**MANUS, FELIX LAMONT,  
deceased**

Late of the City of Erie, Erie County  
*Co-Administrators:* Bryhanna Manus and Amanda Tucholski  
*Attorney:* John F. Mizner, Esquire, 311 West Sixth Street, Erie, PA 16507

**MICHEL, GREGORY, a/k/a  
GREGORY R. MICHEL,  
deceased**

Late of the Township of Summit, County of Erie, Commonwealth of Pennsylvania  
*Executrix:* Karen Elizabeth Michel, c/o John J. Shimek, III, Esquire, Sterrett Mott Breski & Shimek, 345 West 6th Street, Erie, PA 16507  
*Attorney:* John J. Shimek, III, Esquire, Sterrett Mott Breski & Shimek, 345 West 6th Street, Erie, PA 16507

**OLINGER, ROBERT C.,  
deceased**

Late of the Borough of Girard, County of Erie, Commonwealth of Pennsylvania  
*Executor:* Richard P. Olinger, 8215 Platz Road, Fairview, PA 16415  
*Attorney:* Valerie H. Kuntz, Esq., 24 Main St. E., P.O. Box 87, Girard, PA 16417

**PACANSKY, DANIEL D., a/k/a  
DANIEL PACANSKY,  
deceased**

Late of the Township of Girard, County of Erie, Commonwealth of Pennsylvania  
*Executrix:* Leigh Anne Everitt, 32 Quentin Roosevelt Blvd., Coronado, CA 92118  
*Attorney:* James R. Steadman, Esq., 24 Main St. E., P.O. Box 87, Girard, PA 16417

**RYDBOM, IRENE, a/k/a  
IRENE C. RYDBOM,  
deceased**

Late of the Township of Harborcreek, County of Erie, Commonwealth of Pennsylvania  
*Executrix:* Linda Bush, 4115 Cooper Road, Erie, PA 16510  
*Attorneys:* MacDonald, Illig, Jones & Britton LLP, 100 State Street, Suite 700, Erie, Pennsylvania 16507-1459

**SAWCHYN, WILLIAM C., JR.,  
deceased**

Late of the Township of Wayne, Erie County, Commonwealth of Pennsylvania  
*Administrator:* Mary Ann Crissman, c/o Paul J. Carney, Jr., Esq., 224 Maple Avenue, Corry, PA 16407  
*Attorney:* Paul J. Carney, Jr., Esq., 224 Maple Avenue, Corry, PA 16407

**TUFTS, ROSEMARIE L.,  
deceased**

Late of the City of Erie, County of Erie, Commonwealth of Pennsylvania  
*Executor:* Brian J. Tufts, c/o Quinn, Buseck, Leemhuis, Toohey & Kroto, Inc., 2222 West Grandview Blvd., Erie, PA 16506  
*Attorney:* Melissa L. Larese, Esq., Quinn, Buseck, Leemhuis, Toohey & Kroto, Inc., 2222 West Grandview Blvd., Erie, PA 16506

**VAN TASSELL, ROGER GALE, a/k/a ROGER G. VAN TASSELL, deceased**

Late of the City of Erie, County of Erie, Commonwealth of Pennsylvania  
*Executor:* Robert Van Tassell, 1305 Congress Street, Woodbridge, Virginia 22191  
*Attorney:* Grant M. Yochim, Esq., 24 Main St. E., P.O. Box 87, Girard, PA 16417

**XANDER, JOHN A., a/k/a JOHN XANDER, deceased**

Late of the City of Corry, County of Erie and Commonwealth of Pennsylvania  
*Executor:* Matthew J. Xander  
*Attorney:* James H. Richardson, Esquire, ELDERKIN LAW FIRM, 150 East 8th Street, Erie, PA 16501

**THIRD PUBLICATION**

**ANDERSON, BARBARA A., a/k/a BARBARA ANDERSON, a/k/a BARBARA ANN ANDERSON, deceased**

Late of the Township of Fairview  
*Executor:* Cornelius A. Anderson, III  
*Attorney:* Michael G. Nelson, Esquire, Marsh, Spaeder, Baur, Spaeder & Schaaf, LLP, 300 State Street, Suite 300, Erie, Pennsylvania 16507

**ANTONUCCI, CONCETTA T., deceased**

Late of the Township of Millcreek, Erie County, Pennsylvania  
*Executor:* Carl C. Antonucci, 611 Rondeau Drive, Erie, PA 16505  
*Attorney:* Gary J. Shapira, Esquire, 305 West 6th Street, Erie, PA 16507

**ARKWRIGHT, NANCY E., a/k/a NANCY ARKWRIGHT, deceased**

Late of the Township of Fairview, County of Erie, Commonwealth of Pennsylvania  
*Executor:* Dennis G. McDonald, 237 Penn Avenue, Girard, PA 16417  
*Attorney:* James R. Steadman, Esq., 24 Main St. E., P.O. Box 87, Girard, PA 16417

**BURHENN-GEIGER, PATTI A., a/k/a PATTI ANN BURHENN GEIGER, a/k/a PATTI A. GEIGER, deceased**

Late of Millcreek Township, Erie County, Pennsylvania  
*Co-Executors:* Steven E. Burhenn, Suzanne D. Hurst and Daniel K. Burhenn, c/o Jeffrey D. Scibetta, Esq., 120 West Tenth Street, Erie, PA 16501  
*Attorney:* Jeffrey D. Scibetta, Esq., Knox McLaughlin Gornall & Sennett, P.C., 120 West Tenth Street, Erie, PA 16501

**CARLI, EUGENE G., a/k/a GENE G. CARLI, deceased**

Late of Girard Borough, Erie County, Commonwealth of Pennsylvania  
*Administrator:* Charles G. Carli, c/o Jerome C. Wegley, Esq., 120 West Tenth Street, Erie, PA 16501  
*Attorney:* Jerome C. Wegley, Esq., Knox McLaughlin Gornall & Sennett, P.C., 120 West Tenth Street, Erie, PA 16501

**DELIO, MARIE K., deceased**

Late of City of Erie, Erie County, Pennsylvania  
*Administrator:* Mark J. Delio, c/o Jeffrey D. Scibetta, Esq., 120 West Tenth Street, Erie, PA 16501  
*Attorney:* Jeffrey D. Scibetta, Esq., Knox McLaughlin Gornall & Sennett, P.C., 120 West Tenth Street, Erie, PA 16501

**DONIKOWSKI, STANLEY G., deceased**

Late of the Township of Amity, Erie County, Commonwealth of Pennsylvania  
*Executrix:* Barbra Davis, c/o Paul J. Carney, Jr., Esq., 224 Maple Avenue, Corry, PA 16407  
*Attorney:* Paul J. Carney, Jr., Esq., 224 Maple Avenue, Corry, PA 16407

**LEROY, CHESTER S., a/k/a CHESTER SYDNEY LEROY, a/k/a CHESTER LEROY, deceased**

Late of the Township of Millcreek, Commonwealth of Pennsylvania  
*Executor:* Marsha S. Holland, c/o Vendetti & Vendetti, 3820 Liberty Street, Erie, Pennsylvania 16509  
*Attorney:* James J. Bruno, Esquire, Vendetti & Vendetti, 3820 Liberty Street, Erie, PA 16509

**SCHAAF, WILLIAM J., deceased**

Late of the Township of Millcreek, County of Erie and Commonwealth of Pennsylvania  
*Executrix:* Carolyn M. Totten, c/o James E. Marsh, Jr., Esq., Suite 300, 300 State Street, Erie, PA 16507  
*Attorney:* James E. Marsh, Jr., Esq., MARSH, SPAEDER, BAUR, SPAEDER & SCHAAF, LLP, Suite 300, 300 State Street, Erie, PA 16507

**SHAFFER STALHEIM, ALICIA E., deceased**

Late of the Township of Venango  
*Administrator:* Mary L. Shaffer  
*Attorney:* Andrew J. Sisinni, Esquire, 1314 Griswold Plaza, Erie, PA 16501



**SWENSON, JOHN G., SR., a/k/a JOHN G. SWENSON, deceased**

Late of the Township of Millcreek, County of Erie, and Commonwealth of Pennsylvania  
*Executrix:* Rosalie Swenson, c/o Quinn, Buseck, Leemhuis, Toohey & Kroto, Inc., 2222 West Grandview Blvd., Erie, PA 16506  
*Attorney:* Melissa L. Larese, Esq., Quinn, Buseck, Leemhuis, Toohey & Kroto, Inc., 2222 West Grandview Blvd., Erie, PA 16506

**WELSH, FREDERICK EDWARD, a/k/a FREDERICK E. WELSH, a/k/a FREDRICK EDWARD WELSH, deceased**

Late of City of Erie, Erie County, PA  
*Administrator:* PNC Bank, National Association, 901 State Street, Erie, PA 16501  
*Attorney:* Jeffrey C. Youngs, Esq., Pepicelli, Youngs and Youngs PC, 363 Chestnut Street, Meadville, PA 16335

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PNC Wealth Management.....(f) 814-871-9314  
901 State Street, 2nd Floor  
Erie, PA 16501 .....*mark.pavkov483@pnc.com*

ANDREW F. GORNALL.....814-651-0696  
Gornall Law, LLC.....(f) 814-456-9398  
246 West 10th Street  
Erie, PA 16501 .....*agornall@gornall-law.com*

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