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Experience

Judge Dismisses Philadelphia School District's Tax Assessment Appeals

In 2016, the School District of Philadelphia challenged the 2017 tax assessments for approximately 140 high-value, commercial properties including three parcels owned by our client, Two Liberty Place. These appeals were limited to commercial properties and ignored other under-assessed subcategories such as residential and industrial. Relying on the Pennsylvania Supreme Court's holding in the July 2017 *Valley Forge Towers* case, Judge Idee Fox of the Philadelphia Court of Common Pleas dismissed the appeals, ruling that limiting appeals to commercial properties violated the Uniformity Clause of the Pennsylvania Constitution.

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- Kevin R. Boyle

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