

---

<i>Duffield House, L.P., et al.</i>	:	COURT OF COMMON PLEAS
<i>Plaintiffs</i>	:	:
vs.	:	PHILADELPHIA COUNTY
<i>City of Philadelphia, et al.</i>	:	September Term, 2017
<i>Defendants</i>	:	No. 1536
	:	Consolidated Case Nos.:
	:	170902005, 170903155, 170903156,
	:	170903464, 170903473, 170903726,
	:	171000437, 171101838, 171202872,
	:	180104365, 180105379, 180400793

---

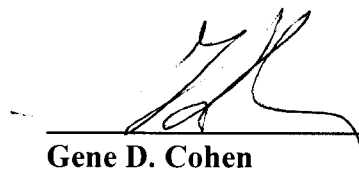
**DECREE**


AND NOW this 17<sup>th</sup> day of July, 2019, after trial and in consideration of the attached Findings of Fact and Conclusions of Law the Court finds in favor of Plaintiffs and against Defendant the City of Philadelphia and the School District of Philadelphia.

The Courts **Orders** and **Decrees** as follows:

1. The Tax Year 2018 unconstitutional reassessment of Plaintiffs' properties are stricken.
2. The assessments of Plaintiff's properties for real estate property taxes for Tax Year 2018 shall be reset to the assessments for the properties for tax year 2017
3. Plaintiffs shall be required to pay real estate property taxes for Tax Year 2018 based upon the 2017 Tax year assessments.
4. Defendants shall pay to Plaintiffs refunds of all taxes received from Plaintiffs based on the difference between the stricken assessments and the reinstated assessments, with interest at the legal rate and such refunds shall be due and payable July 1, 2021.
5. The appropriate City agency will process Plaintiffs' application for refunds.
6. Plaintiffs' real estate assessment appeals for tax year 2018 before the Board of Revision of Taxes are dismissed as moot.

**BY THE COURT:**

  
 \_\_\_\_\_  
**Gene D. Cohen**

Duffield House Associates, Lp Etal Vs City O-ORDER  
  
 17090153600217  
**J.**

---

<b>Duffield House., L.P., et al.</b>	:	<b>COURT OF COMMON PLEAS</b>
<i>Plaintiffs</i>	:	
	:	<b>PHILADELPHIA COUNTY</b>
	:	
<b>vs.</b>	:	<b>September Term, 2017</b>
	:	
<b>City of Philadelphia, et al.</b>	:	<b>No. 1536</b>
<i>Defendants</i>	:	
	:	
	:	<b>Consolidated Case Nos.: 170901536,</b>
	:	<b>170902005, 170903155, 170903156,</b>
	:	<b>170903464, 170903473, 170903726,</b>
	:	<b>171000437, 171101838, 171202872,</b>
	:	<b>180104365, 180105379, 180400793</b>

---

## FINDINGS OF FACT AND CONCLUSIONS OF LAW

### Introduction

This matter comes before the Court upon plaintiffs’ complaints, consolidated as captioned above, which each allege that for Tax Year 2018 the City of Philadelphia engaged in an unconstitutional, intentional, and systematic reassessment of plaintiffs’ commercial properties.

Plaintiffs contend the City reassessed their commercial properties at current market value while failing to reassess residential properties. Plaintiffs further contend the City’s conduct violated the Uniformity Clause of the Pennsylvania Constitution’s as well as state statutes requiring all properties to be revalued every year.

The City defends by contending there was no need to reassess residential properties during the subject year. It attempted to prove this contention by pointing to ratio studies that indicated, generally, the assessed value of residential real estate was already close to market

value whereas for commercial properties the disparity between assessed value and market value was much greater.

Plaintiffs have demonstrated the City's argued motivation for reassessing commercial properties, while leaving residential properties relatively untouched, failed to justify the unconstitutional application of the law.

The City claims there is no evidence of political pressure on the Office of Property Assessment to finish the Tax Year 2018 reassessments without a complete reassessment of all properties. There is ample evidence of such political pressure. The Court therefore concludes the desire and demand of City Council for revenue from a targeted reassessment of commercial properties was a substantial motivating factor.

There is also evidence and the Court concludes the City's contention that residential properties were not in need of reassessment is untrue. This contention is further refuted by the fact that the City conducted a complete reassessment of both residential and commercial properties for Tax Year 2019 which resulted in a sizeable increase in the assessments of residential properties.

After over a year of discovery and numerous motions the Court conducted a trial for eight days, taking evidence from both sides and hearing extensive argument. The Court will make the following findings of fact and conclusions of law and issue an order vindicating plaintiffs' constitutional complaint. The Court will order a refund of extra taxes paid as a result of the unconstitutional application of the law.

## **Findings of Fact**

1. Plaintiffs are owners, lessees, or responsible taxpayers of approximately 700 parcels of taxable property represented in each separate action consolidated as captioned above. (**See list of plaintiffs in Appendix**).

2. Plaintiffs Clear Channel Outdoor Inc., OUTFRONT Media, Inc. and Lamar Advertising of Penn, LLC have standing in this litigation.

3. The City of Philadelphia and Philadelphia County are contiguous, with consolidated governmental functions, and Philadelphia is the only county of the First Class in Pennsylvania.

4. The School District of Philadelphia intervened as an interested party because of its budgetary interest in the outcome of this litigation.

5. Philadelphia has roughly 580,000 parcels of real property for the purposes of annual real property tax assessments.

6. In 2010, the City created the Office of Property Assessment (“OPA”), which took over the role of assessing values for real property in the City of Philadelphia from the Board of Revision of Taxes (BRT)

7. In July 2012, Pennsylvania enacted “Act 131” (53 Pa. C.S § 8565) as applicable to Counties and Cities of the First Class such as Philadelphia.

8. Act 131 sets forth the requirements for assessment pursuant to the actual value initiative (“AVI”), including that the City, through OPA, assess all properties each year, with values certified by March 31 of the preceding year.

9. AVI was a project to establish market value assessments on all taxable real property in the City.

10. As part of AVI, OPA attempted to collect information from property owners, including leaving door hangers on houses and sending surveys to commercial owners.
11. To properly value commercial properties, OPA needed rent rolls, expense ratios, capitalization rates, and income and expense statements.
12. Because Pennsylvania is a “nondisclosure state,” property owners have no obligation to provide income information to OPA.
13. As a result, OPA received responses from less than 10% of commercial owners.
14. OPA completed the initial phase of AVI in the spring of 2013, certifying values for Tax Year 2014.
15. In particular, the data that OPA had access to for the first year of AVI (Tax Year 2014) was inadequate, especially for commercial properties, which require income data to produce adequate values.
16. As a result of the appeals, OPA obtained appraisals and better income and expense information for nonresidential properties that would provide better values than using public information only.
17. For Tax Year 2018, OPA was able to get funding for additional resources such as consultants to provide information for valuing commercial properties and additional staff.
18. As a result of all these efforts, OPA had better information for nonresidential properties for the Tax Year 2018 assessment than previously.
19. In January 2017, the City’s ratio studies showed single family properties were valued at 96.5% of market value and had a COD of 13%.
20. OPA did not update residential models for Tax Year 2018.
21. On September 14, 2017, the first of the consolidated plaintiffs filed their lawsuit.

22. Over the next few months, 12 similar lawsuits were filed by the consolidated plaintiffs.

23. Plaintiffs in this litigation saw assessed market value increases of 45% or more in the aggregate.

24. Plaintiffs instituted these actions before the Court of Common Pleas challenging the City of Philadelphia's reassessment for Tax Year 2018 of commercial and industrial properties, while leaving over 500,000 residential properties at their prior year assessments for Tax Year 2018.

25. Plaintiffs' complaints allege that the City violated the Uniformity Clause of the Pennsylvania Constitution, Art. VIII § 1, by conducting this targeted reassessment.

26. The Complaints in the Consolidated Action also allege that the City's failure to reassess all properties at current market values violates 53 Pa. C.S. § 8565(b)(2) and Phila. Code § 2-305(iii), (iv).

27. Prior to filing their various complaints, and pursuant to the statutory filing requirements for Tax Year 2018, Plaintiffs initiated administrative appeals before the Board of Revision of Taxes ("the BRT"), appealing the assessment value of each property at issue in this action.

28. Plaintiffs also sought from this Court injunctive relief staying the BRT proceedings pending the conclusion of this litigation.

29. The Court granted Plaintiffs their requested injunctive relief and issued an order staying the BRT proceedings.

30. In a March 30, 2017, press release the City made public its reassessment plan for Tax Year 2018, which focused on a sub-classification of properties – commercial and industrial properties.

31. The press released announced "Reassessments of Commercial and Industrial Properties" by the OPA.

32. No announcement of a comparable reassessment of residential properties ever took place.

33. From time to time the OPA generally views all properties in the City by performing a ratio study. Through a ratio study, the OPA compares the ratios of assessed values to sales prices of properties that have sold.

34. Ratio studies, however, are a diagnostic tool primarily. They do not involve looking at the value of any specific property.

35. For Tax Year 2018 the City reassessed 41,730 properties, the vast majority of which were commercial, out of the total 580,110 parcels of real property in Philadelphia County at purported current market value.

36. A ratio study is not, and cannot be, used to value specific properties, and it does not assess whether any particular property is overvalued, undervalued, or right on target.

37. Conducting a ratio study is not a substitute for determining the actual market value of any property, or of all properties.

38. OPA assesses properties in the City of Philadelphia using mass appraisal methods, those values remain in effect until the next valuation project for those properties.

39. All properties obtain a certified value each year, regardless of whether an evaluator has reviewed that property.

40. If the evaluator cannot get to a property, then the property receives the previous certified value from the previous tax year.

41. The OPA's Tax Year 2018 Reassessment Project concerned a targeted reassessment of commercial properties.

42. OPA focused on non-residential properties for Tax Year 2018.

43. The City conducted only a commercial reassessment for Tax Year 2018, and performed a comprehensive reassessment of all properties for Tax Year 2019.

44. Approximately 41,730 total properties were in the reassessment project while 538,380 total properties were not in-project.

45. The vast majority of not in-project properties were residential properties.

46. The 41,730 properties in project were subjects of the 2018 revaluation, and the vast majority of the 538,380 properties not in-project experienced no change in value because there was no revaluation of those properties.

47. The City used the selective reassessment of commercial properties to raise more than \$118,000,000 in additional taxes.

48. There was not a full citywide reassessment of residential properties for Tax Year 2018, the Residential Unit conducted only routine work, which includes validating sales; reviewing new construction, consolidations, additions, etc. which it does every year.

49. For Tax Year 2018 the residential evaluators did not receive suggested values for residential properties.

50. For Tax Year 2018, the Residential Unit of OPA did not receive projected values from the Modeling Unit because the Modeling Unit was working on nonresidential properties.

51. The assessed values of most residential properties were the same from 2017 to 2018.

52. Less than 1% of residential properties were reassessed, having values changed for Tax year 2018.

53. Excluding new construction the percentage change in total assessed value for residential properties in Philadelphia from Tax Year 2014 to Tax Year 2018 equaled 0.6%.



54. The 0.6% increase in assessed values of existing residential properties between 2014 and 2018 did not keep pace with the substantial market increases during that period.

55. Over 438,000 residential properties were reassessed from Tax Year 2018 to Tax Year 2019. Therefore, approximately 96% of residential properties were reassessed in Tax Year 2019.

56. Residential property values increased from Tax Year 2018 to Tax Year 2019 by a total of 13.1%.

57. Residential properties were under-assessed as compared to their market value for Tax Year 2018 by approximately \$20 Billion.

58. The total assessed value of residential real estate for Tax Year 2018 was approximately \$69.2 Billion.

59. The actual aggregate market value of the city's residential real estate for Tax Year 2018 totaled as high as \$89.6 Billion.

60. City Council members, anxious to ensure additional revenue from reassessing commercial properties, pressed Rob Dubow, the City's Finance Director about the status of the project in the fall of 2016. Councilman Allan Domb emailed Dubow on October 9, 2016, telling him that commercial values "needed to be adjusted."

61. Councilman Domb further requested assurance that the increased commercial assessments would be in place in time for the next budget cycle.

62. In testimony before City Council Dubow stated that the OPA's 2018 reassessment targeted commercial properties and did not constitute a citywide reassessment: City Council expressly encouraged the reassessment of the commercial properties for the purpose of increasing tax revenues, wanting to be sure that the reassessment was completed in time for the fiscal year 2018 budget process in spring 2017.

63. City Council expressly encouraged the reassessment of the commercial properties for the purpose of increasing tax revenues, wanting to be sure that the reassessment was completed in time for the fiscal year 2018 budget process in spring 2017.

64. Communications confirm that while the reassessment for tax year 2019 would encompass all property sub-classifications, that for tax year 2018 would not.

65. In tax year 2018, the residential properties did not receive projected values. As a result, the vast majority of residential properties were not reassessed in tax year 2018, but retained their assessed value from prior years.

66. The housing market grew from 2014 to 2018 by 31.5%, while assessed values of residential properties during that same time period lagged far behind, increasing only by 3.2%.

67. The assessed values of residential real estate in Philadelphia substantially lagged behind changes in actual residential market values.

68. The OPA's process of validating sales of residential properties was inadequate,

69. The OPA's ratio studies concerning residential properties were unreliable.

70. The City is required to ensure that it budgets to have resources sufficient to perform all assessment obligations in accordance with law but OPA's modeling team was understaffed.

71. Based on records from the City, approximately 79,000 arms-length residential sales during the time period the City used for its ratio study, but only approximately 31,000 sales occurred in the ratio study.

72. There is no money set aside in the City's budget to refund taxes to Plaintiffs as requested in this litigation. The City's budget includes an indemnities fund for settlement of all claims against the City for the entire Fiscal Year 2020. The budget does not include any fund or funds for individual lawsuits against the City.

73. If the City were required to refund taxes to Plaintiffs as requested in this litigation funds from other parts of the budget would need to be added to the indemnities fund to cover the refund to Plaintiffs. The additional money would likely come from schools, Police, Fire, and Streets:

74. In March of each year, the School District presents a lump sum budget to the City that is based on the Governor's budget proposal, the Mayor's budget proposal, and the City's revenue projections on property tax. Public School District budget hearings take place in April and City Council School District budget hearings take place in May. The budget is finalized after it is passed by the Board of Education.

75. The School District's fiscal year runs from July 1 to June 30.

76. The School District has no ability to raise its own revenues. It is dependent on the State, the City, and the Federal Government.

77. The School District of Philadelphia receives approximately 48% of its total operating funds from the City of Philadelphia.

78. Approximately 97% of the School District's budget are fixed costs that cannot be reduced – for example, debt servicing, payment to charter schools, and contracted labor costs.

79. In the event that the School District did not receive funds that it had budgeted for, the District would have to make expenditure cuts on the labor side to make up for the lost funds.

80. If the School District lost the funds from the Tax Year 2018 property and use and occupancy taxes, it would be required to make reductions in the non-fixed parts of its budget, primarily personnel in School District-operated schools.

81. As currently projected, the School District of Philadelphia will have a negative fund balance beginning fiscal year 2021.

82. Any loss of revenue, from this matter before the Court or otherwise, would have to be reflected in the School District's next budget—to be adopted by the Board of Education in May 2020—as an expenditure reduction including reductions

83. Any loss of revenue, from this matter before the Court or otherwise, would hamper the School District's ability to negotiate labor contracts with its five unions as all the District's contracts expire in the next two years.

84. The City has not budgeted for refunds from this litigation.

85. Any refunds to which individual Plaintiffs may be entitled have not been specifically calculated and presented to this Court.

### **Conclusions of Law**

1. The Uniformity Clause of the Pennsylvania Constitution requires that all taxes be imposed uniformly and without discrimination and provides:

All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under the general laws.

PA. CONST. art. VIII, § 1.

2. The City's differential treatment of taxpayers cannot be justified by an attempt at equalization of the quality of real estate assessments of properties subject to the real estate tax or by the government's desire to raise additional revenue.

3. All taxable real estate in a given jurisdiction must be treated as a single class entitled to uniform treatment.

4. A taxing authority is not permitted to treat one sub-classification of properties differently from another.

5. The City violated the Uniformity Clause of the Pennsylvania Constitution by reassessing the commercial real estate and not reassessing residential real estate.

6. The City failed to value every parcel of real estate at actual value for Tax Year 2018 thus violating 53 Pa. C.S. § 8565(b)(2).

7. The uniform and equal treatment of all taxpayers takes precedence over valuing individual properties at market value.

8. Where there is a conflict between maximizing revenue and ensuring that the taxing system is implemented in a non-discriminatory way, the Uniformity Clause requires that the latter goal be given primacy.

9. Plaintiffs in this litigation have standing to bring this litigation against the unconstitutional application of the property tax laws.

10. Plaintiffs who are lessees with leases requiring them to pay real estate taxes have standing to pursue their claims.

11. In accord with the foregoing, the Court will issue the following orders:

(a) Plaintiffs' 2018 assessments are invalidated as it applies to their real estate taxes;

(b) The assessments of Plaintiffs' properties for Real Estate Property Taxes for Tax Year 2018 shall be reset to the assessments for the properties for Tax Year 2017;

(c) Plaintiffs shall be required to pay real estate property taxes for Tax Year 2018 based upon the 2017 Tax Year assessments;

(d) Defendants shall pay to Plaintiffs refunds of all taxes received from Plaintiffs based on the difference between the stricken assessments and the reinstated

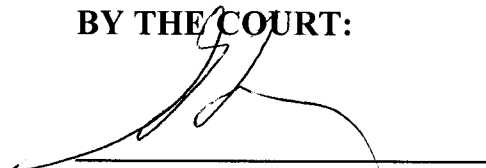
assessments, with interest at the legal rate and such refunds shall be due and payable July 1, 2021;

(e) The appropriate City agency will process and approve Plaintiffs' applications for refunds;

(f) Plaintiffs' BRT appeals for Tax Year 2018 are dismissed as moot.

**July 17, 2019**

**BY THE COURT:**



**Gene D. Cohen J.**

## Appendix: List of Plaintiffs

*Duffield House Associates, et al v. City of Philadelphia* (Docket Number 170901536)

### Plaintiffs

Duffield House Associates	PR Chestnut Associates
Chestnut Street Realty	PR Walnut associates
Baker's Bay Nursing Home	Stratford Hamilton, LP
Beacon Pointe Associates	Public Storage, 2301 Castor Ave
Pennypack Associates	Public Storage, 7571 Ridge Ave
South 23 <sup>rd</sup> St. Associates	1211 Chestnut Realty Corp
4400 Walnut 2, LLC	401 N. Broad Street
4400 Walnut, LP	Bountiful Realty, LLC
Philadelphia HGI Associates	Slow Flow, LLC
Boulevard North Associates	Goldworthy, LLC
Broad Street South Associates	Nokatz, LLC
Gateway, LP	Nokhamol, LLC
Chestnut 733 Associates	Savile, LLC
Delaware East	Savina, LLC
Goldenberg Associates	Savior, LLC
HG ASB Property, LLC	Wizard Way, LLC
Pavilion East Associates	Mansion at Bala, LP
Swanson St. Associates	Adams Run Holding Company
Wesgold, LLC	East Passyunk Business
Westmont North Associates	Curtis Center TIC
IRE 1625 Walnut St, LLC	One Penn Association
Curtis Center TIC	
KPG One Washington, LLC	
Phillip, LLC	
KPG-IMW Owner, LLC	
Chestlen Development, LP	
1500 Net-Works Associates	
NG 1500 Market St., LLC	
NG 1635 Market St., LP	
NG 1835 Market St., LP	
MC Bustleton LLC	
401 N. Broad Fee	
JC Bustleton, LLC	
PR Northeast, LP	
Roosevelt 11 Associates, LLC	
POST Rittenhouse Hill, LP	

***Liberty Place Retail Associates, et al. v. City of Philadelphia (Docket Number 180105379)***

**Plaintiffs**

Liberty Place Retail Assoc. 1760 Market Partners Delaware Avenue LLC Delaware Valley Real Estate 4104-06 Spruce St Delaware Valley Real Estate 4406 Locust St Domino Lane Partners LP Easyfine Asia LTD Edmund Street Properties 7501 Edmund Street Properties 7701 Elkins apartment Partners Everett Court Associates Fairfield Aprts 2014 LP 1912-20 Arch St Assoc. LP Fernhill Park Apts. Foodarama Markets Gateway Enclave LP #1 Gateway Enclave LP #2 Gateway Enclave LP #3 Giannascoli Realty Group Goldmont Realty Corp Green Lion Group LLC HR Brainbridge 431 Bainbridge 433 Bainbridge 629 Passyunk 631 Passyunk 2040 Market ST Assoc. Owner LP Hampshire House Investments and Hampshire House Partners Hedley St LLP Hill House Apartments Assoc HMC OLS II LP Honey Nuts LLC Jar Chocolate Works LP Mighty Richmond House LLC MPD Management Co 1326 Chestnut Owner LLC Mutual Associates LTD Netherfield Corp	Jar Packard Property LP Panco CC Rittenhouse Row Exchange LP & Rittenhouse Row Jar Strawberry Court LP Jar Trinity LP Jar Waterfront LP Johnson Court Investors LP & Johnson Court Partners LP Kentwood Assoc. 10150 Bridge Rd Kentwood Assoc. 730 Sanford St Kentwood Assoc. 735 Kentwood ST L B Real Estate Holdings L3C Alden Park Apts TIC I LLC 2967 W. School House Lane 2979 W. School House Lane 5702 Wissahickon Ave 5714 Wissahickon Ave William Penn House INC Langdon 2007 Assoc. and Langdon St. Inv. Level Place Owner LLC and ECU2002 Passyunk LLC Lobro Assoc. 233-43 Broad St 245 Broad St 245 Broad St S #A 245 Broad St. S #B 245 Broad St. S. #C 245 Broad St. S #D 245 Broad St. S. #E 245 Broad St. S. #F 265 Broad St. S., #A Rittenhouse Plaza, Inc. Medary Court Apts. LP Michael Axelrod Tr Michael Young Trust Schuylkill Park Sidco Associates Six Penn Center Assoc Soskin Milton Tr and Soskin Miriam Tr Phila Liberty Place LP
---	---



Northeast Apartment Assoc LP  
 And Bassman Family LP NE LLP  
 2300 Hartel  
 7801 Algon Ave  
 2100 Glendale Ave  
 2121 Glendale Ave  
 2101 Glendale Ave  
 7801 Bustleton Ave  
 7701 Bustleton Ave  
 1627 PS Associates LP  
 One Riverside Associates  
 Overseers of Public School  
 William Pen Charter School  
 Oxford Apartments Partners  
 Oxford Manor 2002 LP  
 Parametric Garage Assoc  
 Park Bradford Apartments  
 3600 Gateway Dr  
 3700 Gateway Dr  
 3800 Gateway Dr  
 Parker Place Partners  
 Parkside Walnut LLC  
 131 48<sup>TH</sup> St  
 315 50<sup>th</sup> St  
 Paseo Verde New Market LP  
 Phila Auth Ind Dev  
 Phila Auth Ind Dev c/o Atwen Assoc  
 Philpenn North Joint Venture  
 PIDC Financial Corp  
 Pike Street LLC  
 3770 2<sup>nd</sup> St  
 3770 R 2<sup>nd</sup> St  
 Rhawn Terrace 2002 LP  
 2400 Locust Assoc  
 Robert Court Assoc  
 Roosevelt Bowling Partners  
 RSW Premier HoldingsLLC  
 SR Bainbridge St  
 427 Bainbridge St  
 429 Bainbridge St  
 Sanson Asset Management  
 1608 Walnut St Assoc LP  
 18<sup>TH</sup> & Sansom St  
 19<sup>th</sup> \* & Sansom Corp  
 2031 South St. Assoc LP  
 2045 Assoc LP  
 2901 Welsh Rd Assoc  
 Soskin Milton Tr and Soskin Miriam TR  
 2876 Kingston St  
 2875 Tioga St  
 2945-47 Tioga St  
 SREP Regency Apts LP  
 Station Regency Apts LP  
 Stenton House Apt LP  
 Transit Village Affordable  
 Trustees of the U of Pennsylvania  
 W & W Realty LLC  
 Wadsworth Manor Partners  
 BJP 1021 Owner LLC  
 Wadsworth Manor Partners  
 Wallingford 2007 Associate  
 Washington Service Corp  
 Welsh 2007 Associates LP and  
 Longshore TSNY Assoc  
 Staffieri, William D.  
 2818 Hedley St  
 4219 Richmond St  
 Windsor Assoc  
 Windsor Estates Apts LP  
 7011 15<sup>TH</sup> sT  
 7021 15<sup>TH</sup> sT  
 BJP 106-114 Owner LLC  
 Windsor Estates Apt LP  
 7033 15<sup>th</sup> Street  
 1441-47 70<sup>th</sup> St  
 Windsor Terrace Apts LP  
 Winmont Apart Partners  
 Wood St Assoc  
 312, 314, 136, 318 5<sup>th</sup> St  
 313, 315, 317, Randolph St  
 504-08 Wood St  
 WWW Premier Holdings LLC  
 1015 Chestnut St Assoc LP  
 1220 Sansom Assoc  
 1222 Arch St Partners  
 123-29 Chestnut St Assoc  
 1520 Locust St. Assoc  
 Leroy E Kean Family Foundation  
 Leroy E. Kean  
 Rittenhouse Claridge  
 Market St Apartment  
 Midtown Assoc

2114 Arch St Ass LP  
 2121 Market ST Assoc LP  
 218 Arch St Assoc  
 2301 JFK Owner LP  
     2301 JFK Blvd  
     60 N. 23<sup>rd</sup> St  
 2311 Spruce St Partners  
 BJP 123 12<sup>TH</sup> St.  
 235 S. 15<sup>th</sup> St Partners  
 23<sup>rd</sup> St Garage VII LP  
 2663 Partners LP  
     2663-73 Salmon ST  
     2352 W. Cheltenham Ave  
 312 Walnut St Assoc LP  
 600 N. Broad Assoc LP  
 622 Owner LP  
 625 Vernon Road LP  
 701 Sansom St Partners LP  
 BJP 15-21 Owner LLC  
 822 Pine Street LLC  
 913 Wallace St Assoc LP  
 Alvin Shapiro  
     334-38 Lombard  
     319 S. 10<sup>th</sup> St  
 Carlyle 1612 S. Street LP  
 CPI/APG Pepper Building Owner LLC  
 Embassy Associates  
 Empire Building Partners  
 Executive House Investors LP  
 Fishers Crossing Realty LP  
 BJP Chestnut Owner LLC  
 G2S2 Associates LP  
 JB Venture 4 LLC  
 KC House LLC  
 Knockwood Associates LP  
     922 Pine St  
     924 Pine St  
 L-A 1229 Chestnut St LP  
     1229-37 Chestnut St  
     1300-06 Chestnut ST  
 Leelo Properties  
 4333 Kelly Drive Assc LP  
 4328-42 Ridge Ave  
 509 Vine St TCE LP A PA  
 LIMITED PARTNERSHIP  
 509-19 Vine St  
 Parkway Associates  
 PM Owner LP  
     253-55 N. 2<sup>nd</sup> St  
     236-38 N. 2<sup>nd</sup> St  
 PMC 33 N. 22<sup>ND</sup> St., Assoc.  
 SAB Holdings LP  
 Savoy Properties  
 Spruce 1530  
 Temple University  
 1801-23 N. 10<sup>th</sup> St  
 1825-51 N. 10<sup>th</sup> St  
 3-05 Chester AV LLC  
 706-08 South St  
 USRE 339 S. 13<sup>th</sup> LP  
 USRE 412 S. 13<sup>th</sup> LP  
 Walnut Square Partners LTD  
 201 S. 13<sup>th</sup> St  
 1411-19 Walnut St  
 Wister Green Armstrong 525 LP  
 525-47 Armstrong St  
 South 12<sup>th</sup> St Owner LLC  
 204 12<sup>th</sup> St  
 308 South St Owner LLC  
 Thomas Jefferson University  
 1108 Chestnut St.  
 1110 Chestnut St  
 PA 1601 Market St LIM  
 1601-23 Market St  
 306 South St Owner LLC  
 306 South St  
 Lawndale 99 Associates  
 6000-30 Tabor Ave  
 MRDF 401 LP  
 101 N. Independence Mall  
 City Of Philadelphia  
 1401 JFK Blvd, 5<sup>th</sup> Fl.  
 Board of Revision of Taxes  
 601 Walnut St. Ste. 325 East  
 LONGSHORE ARMS  
 4100 Longshore Ave  
 Borinquen Plaza Assoc  
 1900 05<sup>th</sup> St  
 Bradford Ryan 86 Assoc  
 2450 Hartel Ave  
 Broad and Pine Associates

524 South Street Owner LLC  
337-41  
524 South St  
526 South St  
530 South Street Owner LLC  
530 South St  
538 South Street Owner LLC  
538 South St  
700 South St Owner LLC  
700-702 South St  
Independence Center Realty LP  
701-39 Market St  
777 S Broad Street Associates  
777 S. Broad St  
750 Juniper St  
7<sup>th</sup> St Chestnut Associates  
615 Chestnut St  
909 Group LP  
3301 Aramingo Ave  
AL RE PROPERIES LLC  
901-03 South St  
ALGONQUIN ASSOCIATES  
7810-20 Algon Ave  
Andover Court Apartments  
1133-49 Mount Airy Ave  
AP RAD Venture  
220 20<sup>th</sup> St  
Archworks Philadelphia LLC &  
Archworks Investments LP  
117-31 8<sup>th</sup> St  
Awbury Apts 2013 LP  
1240-62 Washington Lane  
CR 1700 Property Owner LLC  
Bainbridge SR  
419-25 Bainbridge St  
Barrie Place 2002 LP  
7900 Algon Ave  
Belmont Investments 2012  
4401 Conshohocken Ave  
Beyerwood 95 Realty Assoc  
1900-40 Nester Pl  
Chapelcroft Holdings LP  
9629 Bustleton Ave  
Charter Court Apartments  
5450 Wissahickon Ave  
Cheswal LP

337-41 Broad St  
Broad and South Associates  
521-31 Broad St  
Broad and Spruce Associates  
311-19 Broad St  
Broad Plaza LP  
6455 Broad St  
Cummins Ellen-Deane  
1830-34 Market St  
Broadmore 2004 LP  
6922-30 Broad St  
Centra Associates  
36-38 Front St  
40-42 Front St  
44-46 Front St  
912-14 Arch St  
253 R Broad St  
258 Clarion St  
232-38 Juniper St  
240-42 Juniper St  
244-46 Juniper St  
248 Juniper St  
250 Juniper St  
247 Juniper St  
257 Juniper St  
Centra Associates LP  
249-51 Broad St  
242 13<sup>th</sup> St  
244-50 13<sup>th</sup> St  
233-45 Juniper St  
215-17 Broad St  
1319-21 Race St  
212-22 Juniper St  
215-21 Juniper St  
223-25 Juniper St  
226-30 Juniper St  
SRI Eleven 1818 Market LLC  
1818-28 Market St  
Bellevue Associates  
200 Broad St

48 Front St  
50 Front St  
103 Chestnut St  
1924 Chestnut St  
Bellevue Associates  
220-24 Broad St  
Cliveden 2002 LP  
905-11 Cliveden St  
Cliveden Wayne Associates  
601 Cliveden St  
6200-08 Wayne Ave  
Congress Hall 2004 LP  
5001-23 Erringer PL  
Corporation of the Presiding Bishop  
1601 Vine St  
Crestwood Properties 2004  
Matzmiach Yeshua LLC  
7306 Devon St  
7310 Devon St  
615 Vernon Rd  
Delaware Avenue LLC  
4301 Delaware Ave

***Post Monroe, LP et al. v. City of Philadelphia (Docket Number 171101838)***

**Plaintiffs:**

Post Monroe, LP  
Delancey Chestnut Associates, LP  
AMCD Walnut St. Associates  
DCC Associates, III, LP  
208 S. Thirteenth Holdings LP  
AMCD 2125 Walnut Street LP  
265 Biddle LLC  
Delancey Center City Assoc., LP  
Delancey Verona Plaza, LLC  
Delancey Arch Assoc., LP  
Ashland LLC  
Gerlad Regni  
1616-26 Walnut Street  
James Celotto  
Gimmie Shelter LLC  
2024 Westmoreland LLC  
Richmond Mills Annex LLC  
2850 Frankford LLC  
Richmond Mills LP  
Urban Phila Liberty Building LLC  
Robert Goodman  
Glenn Goodman  
Nancy Alperin  
John Peruto  
Lori Peruto  
Haverford Place LLC  
Golf View Apartment  
Hunters Pointe Associates LP  
Lamar Advertising of Penn LLC  
Terry Steen  
Terry Steer  
Beekman Place Investors LP  
Fairways Plaza Investors LP  
Charisma Properties LLC  
Green Countrie Court Investors LP  
Pennypack Shopping Center Investors LP  
Center City Chestnut LLC  
Three PW Office LLC  
Center City Walnut LLC  
400 Market LP  
Constituiton Partners LP  
Bourse Mall Assoc. LP  
Bourse Tower Assoc. LP  
Post Presidentail Property Owner  
1736 Pine St.  
Post Goldtex LP  
PL Garage Partners LP  
Phila Suburban Development Corp.  
Phila Harbison LP  
Realen Convention Center Parking  
Galman Red Lion 2012 LP  
Stenton Associates  
Galman Rock Hill 2013 LP  
Westfield Partners  
Westmount Investors  
AL RE Properties LLC  
Sedgwick Station Partners  
Galman Elberon LLC  
Deauxville Apartments 2010 LP  
O & O Owner LLC  
Bldg ICS Olney LLC  
Dartmount Partners  
Yale Realty Corp  
Harvard Realty Company, Inc.  
ACNMA LLC  
Delancey Walnut 2016 LLC  
Job 2 LP  
Delancey Center City Asso.  
Delancey Junipe LLC

## Other Cases

**Docket Number 170903156**

*Kennedy House Inc. v. City of Philadelphia*

---

**Docket Number 171202872**

*Clear Channel Outdoor, Inc. v. City of Philadelphia*

**Plaintiffs:**

Clear Channel Outdoor

Outfront Media, Inc.

---

**Docket Number 170903155**

*Gasgow, Inc. v. City of Philadelphia*

---

**Docket Number 170903464**

*1700 Associates v. City of Philadelphia*

---

**Docket Number 170903473**

*Piedmont 1901 Market Street v. City of Philadelphia*

---

**Docket Number 170903726**

*921 Tyson Avenue v. City of Philadelphia*

**Plaintiffs:**

921 Tyson Avenue Associates

1900 Spruce Street

---

**Docket Number 170902005**

*211 N. 13<sup>th</sup> Street Association v. City of Philadelphia*

**Plaintiffs:**

211 N. 13<sup>th</sup> Street Association

Fletchen 15, LP

---

**Docket Number 1710000437**

***Bleigh Street Management T/A State Road Storage v. City of Philadelphia***

---

**Docket Number 180104365**

***2990 Holme Realty LLC v. Board of Revision of Taxes***

---

**Docket Number 180400793**

***LMM Associates v. City of Philadelphia***

**Plaintiffs:**

LMM Associates

Mifflin Street Associates

135 S. 18<sup>th</sup> Street

CLBW Associates LP

Highland Holmesburg Associates