

**IN THE COURT OF COMMON PLEAS OF THE 37TH JUDICIAL  
DISTRICT OF PENNSYLVANIA WARREN COUNTY BRANCH**

LUDLOW STREET, LLC

Appellant

v.

WARREN COUNTY BOARD OF  
ASSESSMENT APPEALS

Appellee

Other Interested Parties:

Warren County  
Warren County School District  
City of Warren

PARCEL ID NO. WN-499-861000-000

CIVIL

Property Tax Appeal

No. 2020-502

**SETTLEMENT STIPULATION**

Filed on Behalf of:

LUDLOW STREET, LLC

Counsel of Record for This Party:

Gerald J. Schirato Jr.  
PA ID #200459  
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PARCEL ID NO. WN-499-861000-000

**SETTLEMENT BY STIPULATION**

AND NOW, come the Parties, by and through their respective counsel, who stipulate as follows:

1. This appeal involves the assessment of property located at or around 210 Ludlow Street, Warren County, Pennsylvania at Parcel ID Number WN-499-861000-000, as recorded in the Registry of Deeds Office of Warren County (the “Premises”).
2. After consultation, Ludlow Street, LLC (“Ludlow”), the County of Warren, Warren County School District, and the City of Warren (collectively the “Taxing Authorities”) have agreed upon a settlement and have agreed that the Fair Market Value and Assessed Value of the Property identified at parcel number WN-499-861000-000 should be set as follows for the following tax years:

<b>Tax Year</b>	<b>Fair Market Value</b>	<b>Assessed Level Ratio</b>	<b>Assessed Value</b>
2021	\$1.175 million	22.7%	\$266,725
2022	\$1.175 million	20.7%	\$243,225

3. To the extent Ludlow has paid any and all municipal, county and school taxes, the Tax Collectors shall provide refunds for tax year 2021 based on the revised assessment within ninety (90) days of the Court's issuance of the Order confirming this Settlement Agreement.

4. To the extent not already paid by Ludlow, 2021 real estate tax bills will be revised by the tax collectors and sent to the Taxpayer to reflect the assessed value in this Stipulation.

5. The Court Order on this Stipulation shall be provided by the Warren County Board of Assessment Appeals to Warren County, City of Warren, and the Warren County School District to the attention of their respective Solicitors, as well as to the Warren County Assessor.

6. All parties appearing in this case have executed this Stipulation. All parties signing have authority to sign and bind the party for whom they sign.

7. This Stipulation may be countersigned by any and all of the parties hereto. The multiple counterparts shall all be treated as an original.

8. The Court shall retain jurisdiction on entry of an Order to enforce the Court's Order and Stipulation on which it is entered.

9. Ludlow and the Taxing Authorities have consented to this Stipulation.

WHEREFORE, the Parties respectfully request this Honorable Court approve the above-referred to agreement of Settlement by Stipulation.

Respectfully submitted,

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Gerald J. Schirato, Jr.  
*Attorney for Ludlow Street, LLC*

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Michael Musone  
*Solicitor for Warren County, Warren County Area  
School District and City of Warren*

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*Solicitor for Warren County Board of Assessment  
Appeals*

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PARCEL ID NO. WN-499-861000-000

**ORDER**

AND NOW, on this \_\_\_\_\_ day of \_\_\_\_\_, 2021, upon review and consideration of the record and the Stipulation of the parties to this action, it is DIRECTED that the Assessment Office of Warren County establish the fair market value for the years 2021 and 2022 in the amount of \$1.175 million for the property identified as WN-499-861000-000 in the name of Ludlow Street, LLC, located at or around 210 Ludlow Street, Warren County, Pennsylvania (the "Property"), with the assessed values set as follows:

<b>Tax Year</b>	<b>Fair Market Value</b>	<b>Assessed Level Ratio</b>	<b>Assessed Value</b>
2021	\$1.175 million	22.7%	\$266,725
2022	\$1.175 million	20.7%	\$243,225

The Assessed Value for tax year 2022 shall continue for subsequent years until either a change in value resulting from an assessment appeal or a change by the assessment office made in the ordinary course of business. The taxing districts shall issue refunds for the year 2021, if any, reflecting the new assessment, within ninety (90) days of the issuance of this Order.

BY THE COURT:

\_\_\_\_\_

J.

**CERTIFICATE OF COMPLIANCE**

I certify that this filing complies with the provisions of the *Public Access Policy of the Unified Judicial System of Pennsylvania: Case Records of the Appellate and Trial Courts* that requires the filing confidential information and documents differently than non-confidential information and documents.

Submitted by: Gerald J. Schirato, Jr.

Signature: \_\_\_\_\_

Attorney No.: 200459

**CERTIFICATE OF SERVICE**

I certify that a copy of the foregoing **SETTLEMENT STIPULATION** is being served by U.S. Mail, postage prepaid, upon the following, this \_\_\_ day of November, 2021:

Michael J. Musone, Esq.  
Knox McLaughlin Gornall & Sennett, P.C.  
120 W. Tenth Street  
Erie, PA 16501

*Counsel for Warren County and Warren County School District*

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Gerald J. Schirato, Jr.