

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

|                            |  |
|----------------------------|--|
| ECHO WARREN ASSOCIATES LP, | ) Docket No. 2020-00507                  |
|                            | )  |
| Appellant                  | )  |
|                            | ) Stipulation to Settle                  |
| v.                         | )  |
|                            | )  |
| WARREN COUNTY BOARD OF     | ) Filed on behalf of:                    |
| ASSESSMENT APPEALS,        | ) Warren County and Warren County School |
|                            | ) District                               |
| Appellee                   | )  |
|                            | )  |
| v.                         | ) Counsel of record for this party:      |
|                            | ) Michael Musone, Esq.                   |
| WARREN COUNTY and WARREN   | ) 120 West Tenth Street                  |
| COUNTY SCHOOL DISTRICT     | ) Erie, Pennsylvania 16501               |
|                            | ) (814) 459-2800                         |
| Intervenors                | ) Fax (814) 453-4530                     |
|                            | ) mmusone@kmgslaw.com                    |
|                            | )  |

|                            |   |                                 |
|----------------------------|---|---------------------------------|
| ECHO WARREN ASSOCIATES LP, | ) | IN THE COURT OF COMMON PLEAS OF |
|                            | ) | THE 37TH JUDICIAL DISTRICT OF   |
| Appellant                  | ) | PENNSYLVANIA                    |
|                            | ) |                                 |
| v.                         | ) | WARREN COUNTY – CIVIL           |
|                            | ) |                                 |
| WARREN COUNTY BOARD OF     | ) |                                 |
| ASSESSMENT APPEALS,        | ) | Docket No. 2020-00507           |
|                            | ) |                                 |
| Appellee                   | ) |                                 |
|                            | ) |                                 |
| v.                         | ) |                                 |
|                            | ) |                                 |
| WARREN COUNTY and WARREN   | ) |                                 |
| COUNTY SCHOOL DISTRICT     | ) |                                 |
|                            | ) |                                 |
| Intervenors                | ) |                                 |

### **STIPULATION TO SETTLE**

**WHEREAS**, the Taxpayer, Echo Warren Associates, is the owner of the property located at Market St and Market St Ext., Conewango Township, Warren County, Pennsylvania known as Warren County Tax Parcel Number WN-005-452200-000.

**WHEREAS**, Taxpayer filed an assessment appeal to the Board of Assessment appeals of Warren County and thereafter an appeal was filed to this Honorable Court. **WHEREAS**, based upon the risks and hazards of litigation, the parties have decided that it is in their best interest to settle the above-captioned matter based upon the terms and conditions outlined in this Stipulation to Settle.

**NOW, THEREFORE**, the undersigned, intending to be legally bound and to bind their respective clients, agree to the following settlement.

1. The assessment for the property identified above shall be set at an assessed value of:

- (a) \$923,210 for tax year 2021; and
- (b) \$841,870 for tax year 2022.

2. The assessed value of \$841,870 shall remain unless changed by reason of an assessment appeal, countywide reassessment, physical change in the property, or otherwise as permitted by applicable law.

3. To the extent the Taxpayer overpaid taxes based on the new assessed values, the taxing districts shall issue credits as follows: Warren County shall apply the overpayment of 2021 taxes as a credit against 2022 taxes; Conewango Township shall apply the overpayment of 2021 taxes as a credit against 2022 taxes; and Warren County School District shall apply the overpayment of 2021-2022 taxes as a credit against 2022-2023 taxes.

4. The parties acknowledge that this Stipulation to Settle is a compromise of an existing matter. If there is any subsequent appeal filed by any party or successor-in-interest then the value agreed to herein is inadmissible in any other proceeding.

5. The parties agree that the Court should enter an Order in the form attached setting the assessed value as hereinabove set forth and ordering that the case be marked settled, discontinued and ended.

6. This Stipulation may be executed in one or more counterparts, all of which together shall be one instrument and all of which shall be considered duplicate originals. A signed faxed or PDF copy of this Stipulation shall have the same force and effect as the original signed Stipulation.

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Brendan B. Kelly, Esquire  
Attorney for Taxpayer,  
Echo Warren Associates

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Michael J. Musone, Esquire  
Solicitor for Warren County School District

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Michael J. Musone, Esquire  
Solicitor for Warren County

---

Authorized Representative for Conewango Township

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Authorized Representative for Warren County Board of Assessment Appeals

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| WARREN COUNTY and WARREN   | ) |                                 |
| COUNTY SCHOOL DISTRICT     | ) |                                 |
|                            | ) |                                 |
| Intervenors                | ) |                                 |

**ORDER**

AND NOW, this \_\_\_\_ day of , 2022, upon review of the Stipulation to Settle among the parties attached hereto, the Stipulation to Settle this assessment appeal is approved and the Warren County Board of Assessment Appeals is hereby ordered to change the assessment on the Warren County Tax Parcel Number WN-005-452200-000 from \$1,187,596 to:

\$923,210 for tax year 2021; and

\$841,870 for tax year 2022.

The Prothonotary of Warren County is directed to mark the above case settled and discontinued.

BY THE COURT:

\_\_\_\_\_. J.

|                            |   |                                 |
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| COUNTY SCHOOL DISTRICT     | ) |                                 |
|                            | ) |                                 |
| Intervenors                | ) |                                 |

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that on the \_\_\_\_ day of March, 2022, a copy of the within document was served on all counsel of record and unrepresented parties in accordance with the applicable rules of court.

Conewango Township  
4 Fireman Street  
Warren, Pennsylvania 16365

Warren County Board of Assessment Appeals  
204 Fourth Avenue  
Warren, Pennsylvania 16365

Brendan Kelly, Esq.  
Sharon F. DiPaolo, Esq.  
Siegel Jennings, Co., L.P.A.  
430 Freeport Road  
Pittsburgh, Pennsylvania 15238

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Michael J. Musone

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| COUNTY SCHOOL DISTRICT     | ) |                                 |
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| Intervenors                | ) |                                 |

**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 require filing confidential information and documents differently than non-confidential information and documents.

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Michael J. Musone

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| WARREN COUNTY and WARREN   | ) 120 West Tenth Street                  |
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### **STIPULATION TO SETTLE**

**WHEREAS**, the Taxpayer, Echo Warren Associates, is the owner of the property located at Market St and Market St Ext., Conewango Township, Warren County, Pennsylvania known as Warren County Tax Parcel Number WN-005-453200-000.

**WHEREAS**, Taxpayer filed an assessment appeal to the Board of Assessment appeals of Warren County and thereafter an appeal was filed to this Honorable Court. **WHEREAS**, based upon the risks and hazards of litigation, the parties have decided that it is in their best interest to settle the above-captioned matter based upon the terms and conditions outlined in this Stipulation to Settle.

**NOW, THEREFORE**, the undersigned, intending to be legally bound and to bind their respective clients, agree to the following settlement.

1. The assessment for the property identified above shall be set at an assessed value of:

(a) \$189,090 for tax year 2021; and

(b) \$172,430 for tax year 2022.

2. The assessed value of \$841,870 shall remain unless changed by reason of an assessment appeal, countywide reassessment, physical change in the property, or otherwise as permitted by applicable law.

3. To the extent the Taxpayer overpaid taxes based on the new assessed values, the taxing districts shall issue credits as follows: Warren County shall apply the overpayment of 2021 taxes as a credit against 2022 taxes; Conewango Township shall apply the overpayment of 2021 taxes as a credit against 2022 taxes; and Warren County School District shall apply the overpayment of 2021-2022 taxes as a credit against 2022-2023 taxes.

4. The parties acknowledge that this Stipulation to Settle is a compromise of an existing matter. If there is any subsequent appeal filed by any party or successor-in-interest then the value agreed to herein is inadmissible in any other proceeding.

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Brendan B. Kelly, Esquire  
Attorney for Taxpayer,  
Echo Warren Associates

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Michael J. Musone, Esquire  
Solicitor for Warren County School District

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Authorized Representative for Conewango Township

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**ORDER**

AND NOW, this \_\_\_\_ day of , 2022, upon review of the Stipulation to Settle among the parties attached hereto, the Stipulation to Settle this assessment appeal is approved and the Warren County Board of Assessment Appeals is hereby ordered to change the assessment on the Warren County Tax Parcel Number WN-005-453200-000 from \$166,898 to:

\$189,090 for tax year 2021; and

\$172,430 for tax year 2022.

The Prothonotary of Warren County is directed to mark the above case settled and discontinued.

BY THE COURT:

\_\_\_\_\_. J.

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