



Santillán Law Monthly Digest

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# Appeals Court overturns Beaver County house's tax sale over \$6.30 bill

A Positive Outcome for a Widow abused by the System

by [Edgardo D. Santillán, Esquire](#) on March 15, 2017



Beaver County officials broke a state rule when they auctioned a widow's \$280,000 home because of a \$6.30 delinquent tax fee and related charges, an appeals court in Harrisburg ruled on December 11, 2014.

A Commonwealth Court panel said the county Tax Claim Bureau failed to offer homeowner Eileen F. Battisti, 54, of Center an installment payment plan as real estate tax law requires.

The 14-page Opinion and Order by Judge Mary Hannah Leavitt reversed the September 2011 sale of Battisti's house to S.P. Lewis of Imperial, who bought the Rosewood Drive property for \$116,000, according to court records. The \$6.30 fee on her 2008 school property taxes had ballooned to \$234.72 with interest and other costs by the time Lewis bought the home.

**Our Firm represented Ms. Battisti** through **two (2) successful appeals** and a trial. Ultimately, the tax sale laws were enforced by Commonwealth Court as it held that: (a) Once an appeal is filed from the tax sale of property, the homeowner is entitled to a trial to prove that the Tax Claim Bureau did not follow strict conformance with the law and that a purchaser of property at tax sale could not take advantage of the Rules of Civil Procedure to argue that the sale should be upheld [**Battisti I**]; and, (b) Eileen Battisti's home should not have been sold at a tax sale for \$113,000 to satisfy a \$235 delinquency because the tax claim bureau did not issue an invoice for the money she owed, and did not offer an installment plan option for repaying the delinquency. The court pointed out that the bureau was required to offer a plan if the taxpayer paid at least 25 percent of the total debt, and Battisti had paid 90 percent. [**Battisti II**].

Commonwealth Court reminded Tax Claim Bureaus that "The purpose of the Real Estate Tax Sale Law is to ensure the collection of taxes, not to deprive citizens of their property or to create investment opportunities for those who attend tax sales".

Battisti v. Tax Claim Bureau of Beaver County, 76 A.3d 111 (Pa. Commw Ct. 2013); Battisti v. Tax Claim Bureau of Beaver County, 105 A. 3d 76 (Pa. Commw. Ct., 2014), *pet. for allowance of appeal denied*, (Pa. 2015).

Our firm can assist you in protecting your assets from unscrupulous tax authorities and predatory investors. You may be able to file a Chapter 13 bankruptcy to save your home from tax & sheriff's sales. In some circumstances, we may be able to modify the terms of repayment to lending institutions secured by investment property. The bankruptcy code allows for the reduction of mortgage debt down to the fair market value of investment property, modify the interest rate, and structure a new repayment plan for the debt. For example, you may be able to reamortize a secured loan into monthly payments that are far less than the current loan agreement.

Does this sound too good to be true? It's legal and this method is available to the honest land owner/taxpayer/debtor. **Our Firm represented Ms. Battisti and obtained this favorable result.** We work with landowners in transactions similar to the above. Call us at **724-770-1040** to discuss your real estate plans and allow us to help save your "castle".

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