
MONTGOMERY COUNTY COURT OF COMMON PLEAS

NORRISTOWN AREA SCHOOL
DISTRICT

vs.

MONTGOMERY COUNTY BOARD OF
ASSESSMENT APPEALS, et al.

: DOCKET NO. 2024-27331
:
: REAL ESTATE
: ASSESSMENT APPEAL
:
: TAX PARCEL NO.: 63-00-03562-00-2
:

ORDER

AND NOW, this _____ day of _____ 2025, it is hereby ORDERED and DECREED that the terms and conditions of the attached Stipulation to Settle are accepted, adopted and incorporated herein, as terms and conditions of a binding Court Order.

IT IS FURTHER Ordered and Decreed that the Montgomery County Board of Assessment Appeals shall make the appropriate increases in assessments as agreed to in the attached Stipulation to Settle, that the taxing authorities shall send out any tax bills as a result of the increase in assessments, and that the Prothonotary shall mark the above-captioned action "Settled, Discontinued and Ended."

BY THE COURT:

J.

Copies of the above Order mailed on _____ to:
Alexander M. Glassman, Esquire
Samantha A. Magee, Esquire
Brian O. Phillips, Esquire
Mark S. Cappuccio, Esquire
James Gallagher, Esquire
Court Administration – Civil

Judicial Secretary

CLARKE GALLAGHER BARBIERO AMUSO & GLASSMAN LAW

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SETTLEMENT STIPULATION

Parties

1. Appellant is the Norristown Area School District ("District").
2. Appellees are the Montgomery County Board of Assessment Appeals, Montgomery County and West Norriton Township.
3. Intervenor is Josef Koblish ("Property Owner").

Property

4. The Property, which consists of approximately 25,536 square feet is located at 68 W. Indian Lane, within the Municipality of West Norriton, and is further identified as Tax Parcel No. 63-00-03562-00-2 ("Property").
5. The Property's current assessment is 215,440.

Appeal

6. In 2024, the District filed an assessment appeal with the Board of Assessment Appeals challenging the Property's amount of 215,440 for the taxable year beginning January 1, 2025.
7. On October 30, 2024, after conducting a hearing on the Appeal, the Board issued a "Notice of No Change in Assessment" determination.

8. On November 26, 2024, the District appealed to this Court from the Board's "Notice of No Change in Assessment" determination.

Settlement Terms

9. Based on the risks and costs of litigation, the parties have decided it is in their best interests to settle this matter based upon the terms and conditions set form in this Stipulation.
10. Accordingly, the parties, intending to be legally bound, and to bind their respective clients, agree to the following settlement terms:

2025 Assessment: Effective January 1, 2025 for County and Township tax years and July 1, 2025 for the School District tax years, the assessment on the Property shall be increased from two hundred fifteen thousand four hundred forty four (215,440) to two hundred forty six thousand seven hundred fifty (246,750).

2026 Assessment: Effective January 1, 2026 for County and Township tax years and July 1, 2026 for the School District tax years, the assessment on the Property shall be increased from two hundred fifteen thousand four hundred forty four (215,440) to two hundred thirty thousand seven hundred (230,700).
11. The taxing authorities and the Property Owner mutually agree that neither party shall file and/or participate in any matters related to assessment appeals for this Property for the next three years: 2027, 2028 and 2029 unless there is a countywide re-assessment or if the property owner sells the property to a third party. In the event of a countywide reassessment or a sale as described above then either party may file an appeal.
12. Based upon the assessments established in this Stipulation, the Property Owners owe the taxing authorities the following underpayment amounts:

NORRISTOWN AREA SCHOOL DISTRICT

Tax Year	Old Assessment	New Assessment	Increase	Millage Rate	Amounts Owing
2025	215,440	246,750	31,000	.039596	\$1,227.48
				Total	\$1,227.48

MONTGOMERY COUNTY

Tax Year	Old Assessment	New Assessment	Increase	Millage Rate	Amounts Owing
2025	215,440	246,750	31,000	.005252	\$162.81
				Total	\$162.81

MONTGOMERY COUNTY COMMUNITY COLLEGE (MCCC)

Tax Year	Old Assessment	New Assessment	Increase	Millage Rate	Amounts Owing
2025	215,440	246,750	31,000	.00039	\$12.09
				Total	\$12.09

WEST NORRITON MUNICIPALITY

Tax Year	Old Assessment	New Assessment	Increase	Millage Rate	Amounts Owing
2025	215,440	246,750	31,000	.004475	\$138.73
				Total	\$138.73

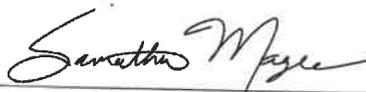
13. These calculations are subject to verification by the tax collector and/or treasurers of each taxing authority and their determinations are final.
14. The Parties hereto agree that upon approval of the Settlement Stipulation by the Court, Montgomery County, Montgomery County Community College and West Norriton Municipality shall issue tax bills to Property Owner for the underpayment of taxes for tax year 2025. Said tax bills shall be issued with new discount, flat/face and penalty periods within which to pay the tax underpayments due and owing.
15. That upon Court approval of this Stipulation and Order of Settlement, the Taxing Authorities shall forward bills to the Taxpayer for the amount of underpayments as set forth in this Stipulation.
16. The parties acknowledge that this agreement does not limit the Montgomery County Board of Assessment Appeals' statutory authority to revise the assessment of this subject parcel as the results of a countywide reassessment, change in the subject property, or otherwise

provided by applicable law. All parties shall have the right to appeal a decision by the Montgomery County Board of Assessment as provided by law.

17. That the parties' agreement to settle in a compromise of existing matters. If there is any subsequent appeal filed by any party or successor in interest then the assessments agree to herein are inadmissible in any other proceeding.
18. Each party shall bear its own costs and attorneys' fees.
19. Each attorney signing this Stipulation has obtained the appropriated authority from his/her client.
20. This appeal will be marked **Settled, Discontinued, and Ended** upon Court approval of this Stipulation.



PRESIDENT OF THE BOARD OF SCHOOL DIRECTORS
Norristown Area School District

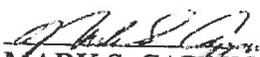


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