[J-12-2007] IN THE SUPREME COURT OF PENNSYLVANIA **WESTERN DISTRICT**

CAPPY, C.J., CASTILLE, SAYLOR, EAKIN, BAER, BALDWIN, JJ.

LAWRENCE W. DUNN AND CAROL L. : No. 45 WAP 2006 DUNN, HIS WIFE, COIN FLIP ASSOCIATES, A PENNSYLVANIA GENERAL PARTNERSHIP, MAYVIEW ROAD ASSOCIATES TRUST AGREEMENT, HIGHLAND FARMS INCORPORATED AND LOWRIES RUN ROAD TRUST AGREEMENT, ON BEHALF OF ALL SIMILARLY-SITUATED: **TAXPAYERS**

: Appeal from the Order of the : Commonwealth Court entered June 1. 2005, at No. 864 C.D. 2004, affirming the : Order of the Court of Common Pleas of : Allegheny County entered December 23, 2003, at No. GD 99-523.

877 A.2d 504 (Pa. Cmwlth. 2005)

ARGUED: March 6, 2007

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THE BOARD OF PROPERTY ASSESSMENT, APPEALS AND REVIEW: OF ALLEGHENY COUNTY AND COUNTY OF ALLEGHENY AND ALL LOCAL TAXING AUTHORITIES LOCATED IN ALLEGHENY COUNTY

JAMES T. BEEBOUT AND KAREN L. FERRI, ON BEHALF OF THEMSELVES AND OTHERS SIMILARLY-SITUATED.

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THE BOARD OF PROPERTY ASSESSMENT, APPEALS AND REVIEW: OF ALLEGHENY COUNTY AND COUNTY OF ALLEGHENY AND ALL LOCAL TAXING AUTHORITIES LOCATED IN ALLEGHENY COUNTY

APPEAL OF: LAWRENCE W. DUNN AND: CAROL L. DUNN, HIS WIFE, COIN FLIP: ASSOCIATES, A PENNSYLVANIA : GENERAL PARTNERSHIP, MAYVIEW : ROAD ASSOCIATES TRUST : AGREEMENT, HIGHLAND FARMS : INCORPORATED, AND LOWRIES RUN : ROAD TRUST AGREEMENT, ON : BEHALF OF ALL SIMILARLY-SITUATED : TAXPAYERS :

<u>ORDER</u>

PER CURIAM DECIDED: DECEMBER 27, 2007

AND NOW, this 27th day of December, 2007, the order of the Commonwealth Court is **AFFIRMED**. Appellant's application pursuant to Rule 2105 of the Pennsylvania Rules of Appellate Procedure to file a post-submission communication is **DENIED**.

Madame Justice Baldwin dissents.