

**[J-210-99]**  
**IN THE SUPREME COURT OF PENNSYLVANIA**  
**EASTERN DISTRICT**

LINCOLN PHILADELPHIA REALTY ASSOCIATES I,	:	No. 22 E.D. Appeal Docket 1999
	:	
Appellee	:	Appeal from the Order of the
	:	Commonwealth Court entered on 9/16/98,
	:	reargument denied 11/25/98 at No. 3117
v.	:	C.D. 1997, reversing the Order entered on
	:	10/7/97 in the Court of Common Pleas,
	:	Philadelphia County, Civil Division at Nos.
	:	94-04-0088, 0089, 0090; 93-03-1980,
THE BOARD OF REVISION OF TAXES OF THE CITY AND COUNTY OF PHILADELPHIA AND THE CITY OF PHILADELPHIA AND THE SCHOOL DISTRICT OF PHILADELPHIA ,	:	1981; 93-05-3263; 93-07-0089
	:	
Appellants	:	

LINCOLN PHILADELPHIA REALTY ASSOCIATES II,	:	No. 23 E.D. Appeal Dkt. 1999
	:	
Appellee	:	Appeal from the Order of the
	:	Commonwealth Court entered on 9/16/98,
	:	reargument denied 11/25/98 at No. 3118
v.	:	C.D. 1997, reversing the Order entered on
	:	10/7/97 in the Court of Common Pleas,
	:	Philadelphia County, Civil Division at Nos.
THE BOARD OF REVISION OF TAXES OF THE CITY AND COUNTY OF PHILADELPHIA AND THE CITY OF PHILADELPHIA AND THE SCHOOL DISTRICT OF PHILADELPHIA,	:	94-04-0088, 0089, 0090; 93-03-1980,
	:	1981; 93-05-3263; 93-07-0089
	:	
Appellants	:	

NINE PENN CENTER ASSOCIATES, : No. 24 E.D. Appeal Dkt. 1999  
: :  
Appellee : Appeal from the Order of the  
: Commonwealth Court entered on 9/16/98,  
v. : reargument denied 11/25/98 at No. 3119  
: C.D. 1997, reversing the Order entered on  
THE BOARD OF REVISION OF TAXES : 10/7/97 in the Court of Common Pleas,  
OF THE CITY AND COUNTY OF : Philadelphia County, Civil Division at Nos.  
PHILADELPHIA AND THE CITY OF : 94-04-0088, 0089, 0090; 93-03-1980,  
PHILADELPHIA AND THE SCHOOL : 1981; 93-05-3263; 93-07-0089  
DISTRICT OF PHILADELPHIA, : :  
: :  
Appellants :

NINE PENN CENTER ASSOCIATES, : No. 25 E.D. Appeal Dkt. 1999  
: :  
Appellee : Appeal from the Order of the  
: Commonwealth Court entered on 9/16/98,  
v. : reargument denied 11/25/98 at No. 3120  
: C.D. 1997, reversing the Order entered on  
THE BOARD OF REVISION OF TAXES : 10/7/97 in the Court of Common Pleas,  
OF THE CITY AND COUNTY OF : Philadelphia County, Civil Division at Nos.  
PHILADELPHIA AND THE CITY OF : 94-04-0088, 0089, 0090; 93-03-1980,  
PHILADELPHIA AND THE SCHOOL : 1981; 93-05-3263; 93-07-0089  
DISTRICT OF PHILADELPHIA, : :  
: :  
Appellants :

NINE PENN CENTER ASSOCIATES, : No. 26 E.D. Appeal Dkt. 1999  
: :  
Appellee : Appeal from the Order of the  
: Commonwealth Court entered on 9/16/98,  
v. : reargument denied 11/25/98 at No. 3121  
: C.D. 1997, reversing the Order entered on  
THE BOARD OF REVISION OF TAXES : 10/7/97 in the Court of Common Pleas,  
OF THE CITY AND COUNTY OF : Philadelphia County, Civil Division at Nos.  
PHILADELPHIA AND THE CITY OF : 94-04-0088, 0089, 0090; 93-03-1980,  
PHILADELPHIA AND THE SCHOOL : 1981; 93-05-3263; 93-07-0089

DISTRICT OF PHILADELPHIA, :  
: :  
Appellants :  
PHILADELPHIA AIRPORT BUSINESS : No. 27 E.D. Appeal Dkt. 1999  
CENTER LIMITED PARTNERSHIP, :  
: :  
Appellee : Appeal from the Order of the  
: Commonwealth Court entered on 9/16/98,  
: reargument denied 11/25/98 at No. 3124  
v. : C.D. 1997, reversing the Order entered on  
: 10/7/97 in the Court of Common Pleas,  
THE BOARD OF REVISION OF TAXES : Philadelphia County, Civil Division at Nos.  
OF THE CITY AND COUNTY OF : 94-04-0088, 0089, 0090; 93-03-1980,  
PHILADELPHIA AND THE CITY OF : 1981; 93-05-3263; 93-07-0089  
PHILADELPHIA AND THE SCHOOL :  
DISTRICT OF PHILADELPHIA, :  
: :  
Appellants :

PHILADELPHIA AIRPORT BUSINESS : No. 28 E.D. Appeal Dkt. 1999  
CENTER LIMITED PARTNERSHIP, :  
: :  
Appellee : Appeal from the Order of the  
: Commonwealth Court entered on 9/16/98,  
: reargument denied 11/25/98 at No. 3125  
v. : C.D. 1997, reversing the Order entered on  
: 10/7/97 in the Court of Common Pleas,  
THE BOARD OF REVISION OF TAXES : Philadelphia County, Civil Division at Nos.  
OF THE CITY AND COUNTY OF : 94-04-0088, 0089, 0090; 93-03-1980,  
PHILADELPHIA AND THE CITY OF : 1981; 93-053263; 93-07-0089  
PHILADELPHIA AND THE SCHOOL :  
DISTRICT OF PHILADELPHIA, :  
: :  
Appellants :

NINE PENN CENTER ASSOCIATES, : No. 29 E.D. Appeal Dkt. 1999  
LINCOLN PHILADELPHIA REALTY :  
ASSOCIATES I, LINCOLN : Appeal from the Order of the  
PHILADELPHIA REALTY ASSOCIATES II: Commonwealth Court entered on 9/16/98,  
AND PHILADELPHIA AIRPORT : reargument denied 11/25/98 at No. 3127  
BUSINESS CENTER LIMITED : C.D. 1997, reversing the Order entered on  
PARTNERSHIP, : 10/7/97 in the Court of Common Pleas,  
: Philadelphia County, Civil Division at Nos.

Appellees : 94-04-0088, 0089, 0090; 93-03-1980,  
: 1981; 93-05-3263; 93-07-0089  
v. :  
THE BOARD OF REVISION OF TAXES :  
OF THE CITY AND COUNTY OF :  
PHILADELPHIA AND THE CITY OF :  
PHILADELPHIA AND THE SCHOOL :  
DISTRICT OF PHILADELPHIA, : 720 A.2d 174 (Pa. Cmwlth. 1998)  
: ARGUED: October 20, 1999  
Appellants :

**DISSENTING OPINION**

**MR. CHIEF JUSTICE FLAHERTY**

**DECIDED: October 4, 2000**

Inasmuch as appellant failed to exhaust, even pursue, administrative procedures,  
I would dismiss the appeal as improvidently granted.