

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re: Appeal of Lavdim Elezi :
 :
 v. : No. 801 C.D. 2025
 :
 Board of Revision of Taxes, : Submitted: September 14, 2026
 City of Philadelphia and :
 School District of Philadelphia :
 :
 Appeal of: Lavdim Elezi :
 :
 BEFORE: HONORABLE PATRICIA A. McCULLOUGH, Judge
 HONORABLE STACY WALLACE, Judge
 HONORABLE STELLA M. TSAI, Judge

OPINION NOT REPORTED

MEMORANDUM OPINION
BY JUDGE McCULLOUGH

FILED: October 28, 2026

Lavdim Elezi (Elezi) appeals from the April 22, 2025 order of the Court of Common Pleas of Philadelphia County (trial court), which denied Elezi's appeal from and affirmed the December 17, 2024 adjudication of the Board of Revision of Taxes of the City of Philadelphia (BRT). Through that adjudication, the BRT denied Elezi's *nunc pro tunc* real estate tax abatement application associated with Elezi's property in the City of Philadelphia.

Upon review, we affirm.

I. Background and Procedural History

The salient facts underlying this appeal largely are undisputed and may be summarized as follows. In February 2019, Elezi purchased a vacant parcel of property (Property) located at 2612 Loney Street in the City of Philadelphia (City). On May 19, 2021, Elezi obtained a building permit from the City's Department of Licenses and Inspections (L&I) to construct a residential building on the Property. (Original Record

(O.R.), Document (Doc.) 1, at 9 (unpaginated).) After construction was complete, Elezi applied for and received from the City a certificate of occupancy on February 26, 2024. *Id.* at 8. On March 4, 2024, Elezi applied for a real estate tax abatement (Abatement Application)¹ for the improvements to the Property, *id.* at 10, which was denied as untimely.² On April 2, 2024, Elezi filed with the BRT a “Petition Seeking a Late Filed Abatement Application (Nunc Pro Tunc)” (*Nunc Pro Tunc* Application). *Id.* at 11. Therein, Elezi asserted that the construction on the Property was his first project in the City and that he “thought that this tax abatement form needed to be completed after the [c]ertificate of [o]ccupancy was issued.” *Id.* After public hearing on December 11, 2024, the BRT denied *nunc pro tunc* relief on December 17, 2024. (Reproduced Record (R.R.) at R.012.)³

Elezi filed a timely statutory appeal in the trial court on January 7, 2025, therein arguing that the delay in filing the Abatement Application was caused by his misunderstanding of tax abatement procedures and his belief that the Abatement

¹ Pursuant to the Improvement of Deteriorating Real Property or Areas Tax Exemption Act (Act), a local taxing authority may “exempt from all real property taxation the assessed valuation of any residential construction built in a deteriorating area[.]” Section 302 of the Act of July 9, 1971, P.L. 206, No. 34, added by the Act of August 5, 1977, P.L. 167, 72 P.S. § 4711-302(a). For abatement applications filed before December 31, 2021, the City abates the entire assessable value of dwelling unit construction costs for 10 years, beginning the day after a tax settlement is reached and a certificate of use and occupancy is issued by the City. For abatement applications filed after December 31, 2021, the assessment amount begins for the first year at 100 percent of construction costs and decreases each year thereafter. Philadelphia Code, Phila., Pa., § 19-1303.4(4)(a), (5)(a), (b).

² The application for a tax abatement must be filed within 60 days of the date the building permit is issued. Philadelphia Code, § 19-1303.4(6)(a); *see also* Section 305 of the Act, 72 P.S. § 4711-305(a) (“Any taxpayer desiring tax exemption pursuant to ordinances or resolutions adopted under authority of this article shall apply in writing to each local taxing authority granting such exemption . . . at the time he secures the building permit[.]”).

³ Pennsylvania Rule of Appellate Procedure 2173 requires that the Reproduced Record be paginated using Arabic numerals followed by a small “a.”

Application was due after he obtained the certificate of occupancy, not the building permit. (O.R., Doc. 1, at 3.) He further averred that English is his second language and that disruptions caused by the COVID-19 pandemic together with construction delays added to the challenges in filing the Abatement Application. *Id.*

The trial court conducted a hearing on April 22, 2025, at which Elezi proceeded *pro se* and testified on his own behalf with the assistance of an interpreter.⁴ At the hearing, Elezi testified that, at the time he received the building permit, he did not have any information as to when or how to fill out the Abatement Application. He believed that he needed to wait for the issuance of the certificate of occupancy to apply. (R.R. at R.018.) In support of his case, Elezi introduced photographs of the completed construction on the Property, to which the City objected as irrelevant. The trial court sustained the objection and precluded admission of the photographs. *Id.* at R.019. Elezi further testified that English is not his first language and that, during the COVID-19 restrictions, he could not have any person-to-person contact with City employees to obtain information. *Id.* Elezi pointed out that he received the building permit online and did not speak with a City representative at that time about tax abatements. *Id.* at R.021.

Counsel for the City argued in response that Elezi had not established non-negligent circumstances justifying *nunc pro tunc* relief. Counsel pointed out that, during the period of COVID-19 restrictions in the City, the City experienced something of a development boom and processed tax abatements. *Id.* at R.019-R.020. Counsel for the City further argued that Elezi's lack of knowledge of tax abatement procedures did not justify *nunc pro tunc* relief, particularly since Elezi did not seek any help in understanding them. *Id.*

⁴ Albanian is Elezi's first language. (R.R. at R.017.)

The trial court denied Elezi's appeal on April 22, 2025. Elezi initially appealed to the Superior Court, which transferred the case to this Court on July 1, 2025. In its Pennsylvania Rule of Appellate Procedure 1925(a) opinion, the trial court explained that Elezi did not file his abatement application within 60 days as required by Section 19-1303.4(6)(a) of the Philadelphia Code and did not establish unique and compelling circumstances justifying *nunc pro tunc* relief. (Trial Ct. Op. at 3-4; R.R. at R.027-R.028.) The trial court noted that, because Elezi did not assert fraud or administrative breakdown, he was required to establish that non-negligent circumstances caused the delay in filing the Abatement Application. The trial court noted that Elezi's lack of understanding of the applicable filing deadlines cannot constitute non-negligent circumstances justifying *nunc pro tunc* relief and that the Abatement Application form itself advises that it must be filed within 60 days of the date a building permit is issued. *Id.* at 5; R.R. at R.029; *see also* O.R., Doc. 6, at 9. The trial court further concluded that neither the COVID-19 pandemic nor Elezi's lack of English proficiency could constitute non-negligent circumstances justifying *nunc pro tunc* relief, as other individuals were able to obtain tax abatements during the pandemic and because, without more, a lack of English proficiency will not justify *nunc pro tunc* relief. Trial Ct. Op. at 5-7; R.R. at R.029-R.031.

II. Issues

Elezi presents three questions for our review: (1) whether the trial court erred in concluding that the untimely Abatement Application was due to Elezi's negligence; (2) whether the trial court abused its discretion in excluding from the record photographs of the improvements made to the Property; and (3) whether the trial court erred by denying *nunc pro tunc* relief in this case, which involves circumstances more

extraordinary than a trial court case where *nunc pro tunc* relief was granted. (Elezi Br. at 7.)⁵

III. Discussion

A. Nunc Pro Tunc Relief

For ease of analysis, we begin by addressing together Elezi’s first and third issues, which, in their essence, question whether the trial court erred or abused its discretion in denying *nunc pro tunc* relief.⁶ Elezi argues in this Court, as he did in the trial court, that he is entitled to *nunc pro tunc* relief because the delay in filing the Abatement Application was caused by (1) his limited English proficiency; (2) difficulties caused by the COVID-19 pandemic, and (3) his status as a first-time developer unfamiliar with the procedures for obtaining tax abatements. (Elezi Br. at 11-13.)

To obtain *nunc pro tunc* relief, a party must prove (1) that extraordinary conditions involving fraud, a breakdown in the administrative process, or non-negligent circumstances related to that party, his or her counsel, or a third party caused the untimely filing;⁷ (2) the party filed the document at issue within a short period after

⁵ Where, as here, a trial court hears an appeal from a local agency *de novo*, receives additional evidence, and makes its own findings, *see* 2 Pa.C.S. § 754(a), our review of the trial court’s decision is limited to determining whether “constitutional rights have been violated and whether the lower court manifestly abused its discretion or committed an error of law. . . . [T]he trial court abuses its discretion if its findings are not supported by substantial evidence, *i.e.*, such relevant evidence as a reasonable mind might accept as adequate to support a conclusion.” *Cox v. Johnstown Housing Authority*, 212 A.3d 572, 577 n.10 (Pa. Cmwlth. 2019) (quotations and citation omitted).

⁶ There is no dispute that (1) tax abatement applications of the type filed by Elezi must be filed within 60 days of the date a building permit is issued by L&I; and (2) Elezi’s abatement application was untimely on its face.

⁷ In *Carr v. First Commonwealth Bank*, 363 A.3d 1283 (Pa. 2026), the Pennsylvania Supreme Court abolished the “non-negligent-happenstance” ground for *nunc pro tunc* relief first articulated in **(Footnote continued on next page...)**

either the filing deadline or date when the party discovered the untimeliness; and (3) that the delayed filing will not cause prejudice to another party. *Bureau Veritas North America, Inc. v. Department of Transportation*, 127 A.3d 871, 879 (Pa. Cmwlth. 2015). The party seeking *nunc pro tunc* relief bears the burden of proving the entitlement to it, and the burden is heavy. *Harris v. Unemployment Compensation Board of Review*, 247 A.3d 1223, 1229 (Pa. Cmwlth. 2021). Pertinent here,⁸ *nunc pro tunc* relief for non-negligent circumstances “is meant to apply only in unique and compelling cases in which the appellant has clearly established that [he] attempted to file an appeal, but unforeseeable and unavoidable events precluded [him] from actually doing so.” *Criss v. Wise*, 781 A.2d 1156, 1160 (Pa. 2001).

In concluding that Elezi was not entitled to *nunc pro tunc* relief, the trial court reasoned, in pertinent part, as follows:

By [Elezi’s] own admissions, he failed to file on time because he misunderstood when the filing deadline began. At the hearing, [Elezi] testified that he waited to file his application until after he had the certificate of occupancy

Bass v. Commonwealth, 401 A.2d 1133 (Pa. 1979), except where the express language of the statute or rule establishing the pertinent filing deadline reasonably supports it. *Carr*, 363 A.3d at 1292. *Carr* presumably would apply to cases pending on direct appeal, as it appears to announce a new rule of law. *Anderson v. Talaber*, 171 A.3d 355, 361 (Pa. Cmwlth. 2017) (the Supreme Court issues a new rule of law when it overrules prior law, fundamentally breaks with precedent, or decides an unforeseen issue of first impression). Even if *Carr* applies here, however, it does not necessarily preclude our consideration of Elezi’s *nunc pro tunc* claim. The Supreme Court in *Carr* left viable the notion that exigent circumstances unrelated to the actions of a filing party or his or her counsel may justify *nunc pro tunc* relief. *Carr*, 363 A.3d at 1291 & n.10 (giving as examples, *inter alia*, a pandemic or “acts of God”). Here, Elezi argues, in part, that difficulties arising from the COVID-19 pandemic caused his untimely filing of the Abatement Application. Moreover, and in any event, we ultimately reject Elezi’s *nunc pro tunc* claim and reach the same result we would have reached had we applied *Carr* to categorically preclude it.

⁸ Elezi has not argued that fraud or an administrative breakdown occurred within either L&I or the BRT.

because “in [his] mind, [he] felt that [he] needed to finish the whole construction before [he could] go to the City to apply for this tax abatement.” Unfortunately for [Elezi], a claimant’s lack of understanding of the law “does not excuse a party to an action from [the party’s] statutory obligation to file . . . within the prescribed [] period.” *Finney v. Unemployment Compensation Board of Review*, 472 A.2d 752, 753-54 (Pa. Cmwlth. 1984).

....

Furthermore, [Elezi’s] argument does not demonstrate that any unforeseeable or extraordinary circumstances prevented him from filing. [Elezi] has alleged numerous factors leading to his untimely filing, including being a novice in property development, English being his second language, being unfamiliar with procedural requirements, and the COVID-19 pandemic. While t[he trial c]ourt appreciates the challenges [Elezi] faced, these obstacles are not the kind of unforeseeable or unavoidable circumstances as would warrant [n]unc [p]ro [t]unc relief.

Case law has clearly shown that none of these circumstances are considered “unforeseeable” or “unavoidable.” For one, the [Commonwealth C]ourt has held that a claimant’s lack of understanding of the law does not excuse him from [timeliness requirements]. *See Finney*, 472 A.2d [at] 753-54. Therefore, [Elezi’s] novice status and unfamiliarity with [] procedural requirements does not excuse his untimely filing. Similarly, [the Commonwealth C]ourt[has] found that “a lack of English proficiency, alone, is not non-negligent conduct allowing a party to file an appeal at any time. *Basnet v. Unemployment Comp[ensation] B[oard] of Rev[iew]*, 284 A.3d 263, 267 (Pa. [Cmwlth.] 2022).^[9]

⁹ The trial court’s quotation from *Basnet* is language taken from the Unemployment Compensation Board of Review’s argument and not from this Court’s analysis. However, this Court in *Basnet* concluded that *nunc pro tunc* relief was not warranted despite the claimant’s assertion of a lack of English proficiency. Thus, *Basnet* as a whole fairly stands for the principle that a lack of
(Footnote continued on next page...)

Lastly, case law shows that the COVID-19 pandemic does not guarantee *nunc pro tunc* relief. In *J.B. v. Department of Human Services*, J.B. asked the Court to take judicial notice of the COVID-19 pandemic’s contribution to his untimely appeal. 288 A.3d 144 (Pa. [Cmwlth.] 2022). . . . J.B. never testified to any specific correlation between the pandemic and his appeal; therefore the Court found that the record did not support the inference that the pandemic was instrumental in the appellant’s untimely appeal.

Similarly, in this case, [Elezi] failed to establish a specific connection between the COVID-19 pandemic and his late filing. At the hearing, [Elezi] testified that “it was the pandemic era so the City, it wasn’t opened. . . [.] Since I didn’t have any contact, person to person, I did not have any information how to apply for the tax abatement application, when to do it, or how to do it, or how to file anything.” [Notes of Testimony (N.T), 4/22/25, at] 6:7-18[; R.R. at R.018]. However, the applications were filed online, and other applicants were able to obtain abatements. N.T.,] 4/22/25, [at] 15:1-5, []19:11-14[;R.R. at R.020, R.021]. Moreover, the record reflects that the tax abatement application says, in bold font, that the application needs to be filed within 60 days of the building permit being issued. [*Id.*] at 13:12-17[; R.R. at R.020]. Therefore, the facts show that the COVID-19 pandemic was not instrumental in Appellant’s untimeliness between years 2021 and 2024.

(Trial Ct. Op. at 5-7; R.R. at R.029-R.031.)

We discern no error or abuse of discretion in the trial court’s reasoning. Elezi argues in this Court that his delay in filing the Abatement Application was caused by (1) the difficulties he had during the COVID-19 pandemic given that physical locations of City offices were closed for periods of time; (2) his limited English

English proficiency, without more, will not justify *nunc pro tunc* relief. See *Basnet*, 284 A.3d at 270-72.

proficiency; and (3) his unfamiliarity with tax abatement procedures. Like the trial court, we find these facts, even if established in the record, to be insufficient as a matter of law to justify *nunc pro tunc* relief.

First, although Elezi contends that he had difficulty communicating with City offices during the COVID-19 pandemic and could not, for a period, physically walk into City offices, the record reflects that the City was closed only to walk-in traffic in May 2021 and was permitting physical contact by appointment and contact by mail and telephone. (R.R. at R.033, R.040). By July 2021, the City still was permitting physical contact by appointment and was offering some walk-in services, together with mail and telephone contact. *Id.* at R.036, R.042. Although Elezi disputes whether the Abatement Application could be submitted online, that question is of no moment to our analysis; it is undisputed that (1) the application could be filed by mail or by in-person appointment, (2) the City displayed on its website both the applicable 60-day filing period and the City's physical mailing address, and (3) other individuals obtained tax abatements during the same period. (R.R. at R.020-R.021, R.045-R.046.) Elezi availed himself of none of the available filing methods, and there is no evidence that he attempted to contact the City to obtain information about abatements online, by telephone, or by in-person appointment. Moreover, it also is clear in the record that, during the same period, Elezi successfully obtained a building permit and later a certificate of occupancy and also began and completed a significant construction project. We thus cannot conclude that the trial court abused its discretion in concluding that purported COVID-19 difficulties did not warrant *nunc pro tunc* relief.

As to Elezi's limited English proficiency and inexperience in obtaining tax abatements, we agree with the City that neither can, in this instance, justify *nunc pro tunc* relief. As to the former, Elezi argues that he could not go physically to City offices

to inquire about the filing requirements for tax abatements and that his limited English proficiency required in-person communication. (Elezi Br. at 12.) Even if that were true, which we need not determine, there is nothing in the record indicating that Elezi attempted to make an appointment with a City employee to speak in person about tax abatements or called the City on the telephone to speak with an employee or obtain language help. In *Basnet*, the claimant argued that language barriers prevented her ability to file a timely appeal from a referee decision and sought *nunc pro tunc* relief. We concluded that *nunc pro tunc* relief was not warranted specifically because the record contained no evidence establishing that the claimant had advised anyone of her language difficulties or sought assistance with them. Those omissions in the record precluded a finding that the claimant's late filing was due to no fault of her own. *Basnet*, 284 A.3d at 272. The same proves true here. There is no evidence in the record establishing that Elezi attempted to overcome any communication barriers or advise anyone at the City of his language difficulties. And, we reiterate, Elezi was able to overcome language barriers sufficiently to obtain his building permit and certificate of occupancy.

We also agree with the trial court that Elezi's inexperience in land development and tax abatement procedure cannot justify *nunc pro tunc* relief. An individual's inexperience with filing procedures and tax abatement law will not justify a late filing. *Finney*, 472 A.2d at 753-54. This is particularly the case here, where (1) the applicable filing period was published on the City's website, (2) Elezi was capable of procuring enough procedural information to obtain from the City a building permit and a certificate of occupancy, and (3) there is no evidence that Elezi made any efforts to investigate filing requirements prior to his almost three-years-late submission of the Abatement Application.

Lastly, Elezi argues that the trial court abused its discretion in finding this case distinguishable from another case where it granted *nunc pro tunc* relief to a property owner who filed an untimely tax abatement application allegedly because he believed that his general contractor already had filed it. *See In re: Hanna* (Pa. Cmwlth., No. 268 C.D. 2018, filed December 19, 2018), 2018 WL 6625875 (unreported). The trial court in *In re: Hanna* found that the taxpayer reasonably believed that his general contractor was applying for the tax abatement and that the taxpayer, after learning it had not been filed, immediately filed a late application, which was denied. *Id.*, slip op. at 3-4. The trial court therefore concluded that the taxpayer was not negligent and that extraordinary circumstances justified granting *nunc pro tunc* relief. *Id.*

Here, and even to the extent that *In re: Hanna* is pertinent to Elezi's appeal,¹⁰ the trial court correctly found it to be distinguishable in that Elezi does not contend that he reasonably relied on anyone else to timely file the Abatement Application for him. Moreover, although we quashed as interlocutory the City's and the Philadelphia School District's appeal from the trial court's decision in *In re: Hanna*, we nevertheless noted:

[W]e question whether [the t]axpayer's explanation for failing to file a timely abatement application established the kind of non-negligent circumstances essential for a grant of *nunc pro tunc* relief.

Here, there is no evidence indicating that unforeseeable or unavoidable circumstances precluded [the t]axpayer from filing a timely application for a tax abatement. Although [the t]axpayer expected or assumed that his general contractor would apply for an abatement as part of the permitting

¹⁰ We are not bound by decisions of the courts of common pleas. Nevertheless, because the trial court's decision in *In re: Hanna* was appealed to this Court and we issued a memorandum opinion quashing the appeal, we address Elezi's argument for the sake of completeness.

process, there is no evidence showing that [t]axpayer ever discussed the tax abatement with the general contractor or that the contractor agreed to apply for the abatement. Given [the t]axpayer's testimony that a tax abatement was essential to his decision to build a residence in the City, it could be concluded that his failure to take reasonable steps to ensure the timely filing of a tax abatement application is not the sort of non-negligent circumstances justifying *nunc pro tunc* relief.

Id., slip op. at 14 n.4 (internal citations omitted). Thus, because *In re: Hanna* is distinguishable and its reasoning has in any event been called into question by this Court, the trial court did not abuse its discretion in ruling differently here.

B. Admissibility of Photographs¹¹

On this issue, Elezi argues that the trial court erred by excluding from the record photographs of the completed residential structure on the Property. Elezi contends that the photographs are relevant to his good faith and diligent effort in rehabilitating the Property. (Elezi Br. at 14.) The City objected to the admissibility of this evidence on relevance grounds, arguing that the quality of the improvements to the Property was not pertinent to whether Elezi is entitled to *nunc pro tunc* relief. (R.R. at R.019.) The trial court agreed and sustained the objection. *Id.* We discern no error or abuse of discretion.

Evidentiary rulings are committed to the sound discretion of trial courts. A party appealing from a trial court's evidentiary rulings bears a heavy burden to demonstrate an abuse of discretion. An abuse of discretion is not a mere error of judgment; rather, it occurs only where the trial court's conclusion overrides or misapplies the law, or where the

¹¹ Although it acknowledged that Elezi included this issue in his Rule 1925(b) Concise Statement, the trial court did not address it in its Rule 1925(a) opinion. (Trial Ct. Op. at 2; R.R. at R.026.) We can nevertheless discern the trial court's rationale from the hearing transcript. See Pa.R.A.P. 1925(a)(1).

judgment exercised is manifestly unreasonable, or the result of partiality, prejudice, bias, or ill-will.

Musser v. Southeastern Pennsylvania Transportation Authority, 354 A.3d 593, 599 n.4 (Pa. Cmwlth. 2026) (internal citations and quotations omitted). As noted above, the only issue before the trial court was whether Elezi should have been permitted to file his Abatement Application *nunc pro tunc*. The City did not argue that Elezi was undiligent in filing the Abatement Application after learning it was untimely or that the City would be prejudiced by the late filing. The City instead contended that the late filing was caused by Elezi's misunderstanding of the filing deadline, which was not a non-negligent circumstance justifying *nunc pro tunc* relief. (R.R. at R.019-R.021.) Thus, the only issues of fact to be decided by the trial court related to the circumstances that resulted in Elezi's late filing of the Abatement Application. Elezi's actual entitlement to the tax abatement and the conditions of the Property at the time he filed the Abatement Application were not relevant to the *nunc pro tunc* question. The trial court therefore did not abuse its discretion in excluding from the record photographs of the completed residence on the Property.

IV. Conclusion

Because the trial court did not err or abuse its discretion in affirming the BRT's adjudication denying *nunc pro tunc* relief, we affirm the trial court's April 22, 2025 order.

PATRICIA A. McCULLOUGH, Judge

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

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	:	
v.	:	No. 801 C.D. 2025
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Board of Revision of Taxes,	:	
City of Philadelphia and	:	
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	:	
Appeal of: Lavdim Elezi	:	

ORDER

AND NOW, this 28th day of October, 2026, the April 22, 2025 order of the Court of Common Pleas of Philadelphia County is hereby AFFIRMED.

PATRICIA A. McCULLOUGH, Judge