

**[J-7A-2024, J-7B-2024, J-7C-2024, J-7D-2024, J-7E-2024, J-7F-2024, J-7G-2024, J-7H-2024, J-7I-2024, J-7J-2024, J-7K-2024, J-7L-2024, J-7M-2024, J-7N-2024, J-7O-2024, J-7P-2024, J-7Q-2024, J-7R-2024, J-7S-2024, J-7T-2024, J-7U-2024, J-7V-2024, J-7W-2024, J-7X-2024, J-7Y-2024, J-7Z-2024, J-7AA-2024, J-7AB-2024, J-7AC-2024, J-7AD-2024, J-7AE-2024, J-7AF-2024, J-7AG-2024 and J-7AH-2024]**

**[MO: Donohue, J.]**

**IN THE SUPREME COURT OF PENNSYLVANIA  
MIDDLE DISTRICT**

IN RE: APPEAL OF PROSPECT CROZER LLC FROM THE DECISION OF THE BOARD OF ASSESSMENT APPEALS OF DELAWARE COUNTY, PA	: No. 37 MAP 2023 : : Appeal from the Order of the Commonwealth Court at No. 1596 : CD 2019 entered on September 28, 2022 Vacating and Remanding the
APPEAL OF: CHESTER UPLAND SCHOOL DISTRICT	: Order of the Delaware County Court of Common Pleas, Civil Division, at No. 2016-010839 Dated October 11, 2019 and entered on October 15, 2019 : : ARGUED: March 5, 2024
IN RE: APPEAL OF PROSPECT CROZER LLC FROM THE DECISION OF THE BOARD OF ASSESSMENT APPEALS OF DELAWARE COUNTY, PA	: No. 38 MAP 2023 : : Appeal from the Order of the Commonwealth Court at No. 1597 : CD 2019 entered on September 28, 2022 Vacating and Remanding the
APPEAL OF: CHESTER UPLAND SCHOOL DISTRICT	: Order of the Delaware County Court of Common Pleas, Civil Division, at No. 2016-010841 dated October 11, 2019 and exited on October 15, 2019 : : ARGUED: March 5, 2024
IN RE: APPEAL OF PROSPECT CROZER LLC FROM THE DECISION OF THE BOARD OF ASSESSMENT APPEALS OF DELAWARE COUNTY, PA	: No. 39 MAP 2023 : : Appeal from the Order of the Commonwealth Court at No. 1598 : CD 2019 entered on September 28, 2022 Vacating and Remanding the
APPEAL OF: CHESTER UPLAND SCHOOL DISTRICT	: Order of the Delaware County Court of Common Pleas, Civil Division, at

: No. 2016-010843 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 40 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1599  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010847 dated October 11,  
: 2019 exited on October 15, 2019  
:

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

: ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 41 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1600  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010848 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 42 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1601  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

[J-7A-2024, J-7B-2024, J-7C-2024, J-7D-2024, J-7E-2024, J-7F-2024, J-7G-2024, J-  
7H-2024, J-7I-2024, J-7J-2024, J-7K-2024, J-7L-2024, J-7M-2024, J-7N-2024, J-7O-  
2024, J-7P-2024, J-7Q-2024, J-7R-2024, J-7S-2024, J-7T-2024, J-7U-2024, J-7V-2024,  
J-7W-2024, J-7X-2024, J-7Y-2024, J-7Z-2024, J-7AA-2024, J-7AB-2024, J-7AC-2024,  
J-7AD-2024, J-7AE-2024, J-7AF-2024, J-7AG-2024 and J-7AH-2024] [MO: Donohue,

: No. 2016-010849 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 43 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1602  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010850 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 44 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1603  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: Nos. 2016-010851 and Consolidated  
: w/ 2016-010884 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 45 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1604  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the

[J-7A-2024, J-7B-2024, J-7C-2024, J-7D-2024, J-7E-2024, J-7F-2024, J-7G-2024, J-  
7H-2024, J-7I-2024, J-7J-2024, J-7K-2024, J-7L-2024, J-7M-2024, J-7N-2024, J-7O-  
2024, J-7P-2024, J-7Q-2024, J-7R-2024, J-7S-2024, J-7T-2024, J-7U-2024, J-7V-2024,  
J-7W-2024, J-7X-2024, J-7Y-2024, J-7Z-2024, J-7AA-2024, J-7AB-2024, J-7AC-2024,  
J-7AD-2024, J-7AE-2024, J-7AF-2024, J-7AG-2024 and J-7AH-2024] [MO: Donohue,  
J.] - 3

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. CV 2016-010852 dated October  
: 11, 2019 and exited on October 15,  
: 2019

: ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 46 MAP 2023

:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1605  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010853 dated October 11,  
: 2019 and exited on October 15,  
: 2019

: ARGUED: March 5, 2024

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 47 MAP 2023

:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1606  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010854 dated October 11,  
: 2019 and exited on October 15,  
: 2019

: ARGUED: March 5, 2024

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 48 MAP 2023

:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1607  
: CD 2019 entered on September 28,

[J-7A-2024, J-7B-2024, J-7C-2024, J-7D-2024, J-7E-2024, J-7F-2024, J-7G-2024, J-7H-2024, J-7I-2024, J-7J-2024, J-7K-2024, J-7L-2024, J-7M-2024, J-7N-2024, J-7O-2024, J-7P-2024, J-7Q-2024, J-7R-2024, J-7S-2024, J-7T-2024, J-7U-2024, J-7V-2024, J-7W-2024, J-7X-2024, J-7Y-2024, J-7Z-2024, J-7AA-2024, J-7AB-2024, J-7AC-2024, J-7AD-2024, J-7AE-2024, J-7AF-2024, J-7AG-2024 and J-7AH-2024] [MO: Donohue, J.] - 4

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

: 2022 vacating and remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010856 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 49 MAP 2023  
:

: Appeal from the Order of the  
: Commonwealth Court at No. 1608  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010857 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

ARGUED: March 5, 2024

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 50 MAP 2023  
:

: Appeal from the Order of the  
: Commonwealth Court at No. 1609  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010858 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

ARGUED: March 5, 2024

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 51 MAP 2023  
:

: Appeal from the Order of the  
: Commonwealth Court at No. 1610

[J-7A-2024, J-7B-2024, J-7C-2024, J-7D-2024, J-7E-2024, J-7F-2024, J-7G-2024, J-7H-2024, J-7I-2024, J-7J-2024, J-7K-2024, J-7L-2024, J-7M-2024, J-7N-2024, J-7O-2024, J-7P-2024, J-7Q-2024, J-7R-2024, J-7S-2024, J-7T-2024, J-7U-2024, J-7V-2024, J-7W-2024, J-7X-2024, J-7Y-2024, J-7Z-2024, J-7AA-2024, J-7AB-2024, J-7AC-2024, J-7AD-2024, J-7AE-2024, J-7AF-2024, J-7AG-2024 and J-7AH-2024] [MO: Donohue, J.] - 5

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

: CD 2019 entered on September 28,  
: 2022, Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010859 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 52 MAP 2023  
:

: Appeal from the Order of the  
: Commonwealth Court at No. 1611  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010860 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 53 MAP 2023  
:

: Appeal from the Order of the  
: Commonwealth Court at No. 1612  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010862 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE

: No. 54 MAP 2023  
:  
:

[J-7A-2024, J-7B-2024, J-7C-2024, J-7D-2024, J-7E-2024, J-7F-2024, J-7G-2024, J-7H-2024, J-7I-2024, J-7J-2024, J-7K-2024, J-7L-2024, J-7M-2024, J-7N-2024, J-7O-2024, J-7P-2024, J-7Q-2024, J-7R-2024, J-7S-2024, J-7T-2024, J-7U-2024, J-7V-2024, J-7W-2024, J-7X-2024, J-7Y-2024, J-7Z-2024, J-7AA-2024, J-7AB-2024, J-7AC-2024, J-7AD-2024, J-7AE-2024, J-7AF-2024, J-7AG-2024 and J-7AH-2024] [MO: Donohue, J.] - 6

BOARD OF ASSESSMENT APPEALS OF DELAWARE COUNTY, PA	:	Appeal from the Order of the Commonwealth Court at No. 1613 CD 2019 entered on September 28, 2022 Vacating and Remanding the Order of the Delaware County Court of Common Pleas, Civil Division, at No. 2016-010863 dated October 11, 2019 and exited on October 15, 2019
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ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER LLC FROM THE DECISION OF THE BOARD OF ASSESSMENT APPEALS OF DELAWARE COUNTY, PA	:	No. 55 MAP 2023
APPEAL OF: CHESTER UPLAND SCHOOL DISTRICT	:	Appeal from the Order of the Commonwealth Court at No. 1614 CD 2019 entered on September 28, 2022 Vacating and Remanding the Order of the Delaware County Court of Common Pleas, Civil Division, at No. 2016-010865 dated October 11, 2019 and exited on October 15, 2019

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER LLC FROM THE DECISION OF THE BOARD OF ASSESSMENT APPEALS OF DELAWARE COUNTY, PA	:	No. 56 MAP 2023
APPEAL OF: CHESTER UPLAND SCHOOL DISTRICT	:	Appeal from the Order of the Commonwealth Court at No. 1615 CD 2019 entered on September 28, 2022 Vacating and Remanding the Decision of the Delaware County Court of Common Pleas, Civil Division, at No. 2016-010868 dated October 11, 2019 and exited on October 15, 2019

ARGUED: March 5, 2024

[J-7A-2024, J-7B-2024, J-7C-2024, J-7D-2024, J-7E-2024, J-7F-2024, J-7G-2024, J-7H-2024, J-7I-2024, J-7J-2024, J-7K-2024, J-7L-2024, J-7M-2024, J-7N-2024, J-7O-2024, J-7P-2024, J-7Q-2024, J-7R-2024, J-7S-2024, J-7T-2024, J-7U-2024, J-7V-2024, J-7W-2024, J-7X-2024, J-7Y-2024, J-7Z-2024, J-7AA-2024, J-7AB-2024, J-7AC-2024, J-7AD-2024, J-7AE-2024, J-7AF-2024, J-7AG-2024 and J-7AH-2024] [MO: Donohue, J.] - 7

IN RE: APPEAL OF PROSPECT CROZER LLC FROM THE DECISION OF THE BOARD OF ASSESSMENT APPEALS OF DELAWARE COUNTY, PA	: No. 57 MAP 2023
	:
	:
	: Appeal from the Order of the
	: Commonwealth Court at No. 1616
	: CD 2019 entered on September 28,
	: 2022 Vacating and Remanding the
APPEAL OF: CHESTER UPLAND SCHOOL DISTRICT	: Order of the Delaware County Court
	: of Common Pleas, Civil Division, at
	: No. 2016-010869 dated October 11,
	: 2019 and exited on October 15,
	: 2019
	:
	: ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER LLC FROM THE DECISION OF THE BOARD OF ASSESSMENT APPEALS OF DELAWARE COUNTY, PA	: No. 58 MAP 2023
	:
	:
	: Appeal from the Order of the
	: Commonwealth Court at No. 1617
	: CD 2019 entered on September 28,
	: 2022 Vacating and Remanding the
APPEAL OF: CHESTER UPLAND SCHOOL DISTRICT	: Order of the Delaware County Court
	: of Common Pleas, Civil Division, at
	: No. 2016-010871 dated October 11,
	: 2019 and exited on October 15,
	: 2019
	:
	: ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER LLC FROM THE DECISION OF THE BOARD OF ASSESSMENT APPEALS OF DELAWARE COUNTY, PA	: No. 59 MAP 2023
	:
	:
	: Appeal from the Order of the
	: Commonwealth Court at No. 1618
	: CD 2019 entered on September 28,
	: 2022 Vacating and Remanding the
APPEAL OF: CHESTER UPLAND SCHOOL DISTRICT	: Order of the Delaware County Court
	: of Common Pleas, Civil Division, at
	: No. 2016-010873 dated October 11,
	: 2019 and exited on October 15,
	: 2019
	:
	: ARGUED: March 5, 2024



IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

: No. 60 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1619  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010874 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:  
: ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

: No. 61 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1620  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010883 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:  
: ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

: No. 62 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1621  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010884 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:  
:

[J-7A-2024, J-7B-2024, J-7C-2024, J-7D-2024, J-7E-2024, J-7F-2024, J-7G-2024, J-7H-2024, J-7I-2024, J-7J-2024, J-7K-2024, J-7L-2024, J-7M-2024, J-7N-2024, J-7O-2024, J-7P-2024, J-7Q-2024, J-7R-2024, J-7S-2024, J-7T-2024, J-7U-2024, J-7V-2024, J-7W-2024, J-7X-2024, J-7Y-2024, J-7Z-2024, J-7AA-2024, J-7AB-2024, J-7AC-2024, J-7AD-2024, J-7AE-2024, J-7AF-2024, J-7AG-2024 and J-7AH-2024] [MO: Donohue,

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 63 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1622  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010885 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 64 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1623  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010887 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 65 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1624  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010893 dated October 11,  
: 2019 and exited on October 15,  
: 2019  
:

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

[J-7A-2024, J-7B-2024, J-7C-2024, J-7D-2024, J-7E-2024, J-7F-2024, J-7G-2024, J-7H-2024, J-7I-2024, J-7J-2024, J-7K-2024, J-7L-2024, J-7M-2024, J-7N-2024, J-7O-2024, J-7P-2024, J-7Q-2024, J-7R-2024, J-7S-2024, J-7T-2024, J-7U-2024, J-7V-2024, J-7W-2024, J-7X-2024, J-7Y-2024, J-7Z-2024, J-7AA-2024, J-7AB-2024, J-7AC-2024, J-7AD-2024, J-7AE-2024, J-7AF-2024, J-7AG-2024 and J-7AH-2024] [MO: Donohue, J.] - 10

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

:  
ARGUED: March 5, 2024  
:  
No. 66 MAP 2023  
:  
Appeal from the Order of the  
Commonwealth Court at No. 1625  
CD 2019 entered on September 28,  
2022 Vacating and Remanding the  
Order of the Delaware County Court  
of Common Pleas, Civil Division, at  
No. 2016-010894 dated October 11,  
2019 and exited on October 15,  
2019  
:  
ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

:  
No. 67 MAP 2023  
:  
Appeal from the Order of the  
Commonwealth Court at No. 1626  
CD 2019 entered on September 28,  
2022 Vacating and Remanding the  
Decision of the Delaware County  
Court of Common Pleas, Civil  
Division, at No. 2016-010897 dated  
October 11, 2019 and exited on  
October 15, 2019  
:  
ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

:  
No. 68 MAP 2023  
:  
Appeal from the Order of the  
Commonwealth Court at No. 1627  
CD 2019 entered on September 28,  
2022 Vacating and Remanding the  
Order of the Delaware County Court  
of Common Pleas, Civil Division, at  
No. 2016-010903 dated October 11,  
:  
:

[J-7A-2024, J-7B-2024, J-7C-2024, J-7D-2024, J-7E-2024, J-7F-2024, J-7G-2024, J-7H-2024, J-7I-2024, J-7J-2024, J-7K-2024, J-7L-2024, J-7M-2024, J-7N-2024, J-7O-2024, J-7P-2024, J-7Q-2024, J-7R-2024, J-7S-2024, J-7T-2024, J-7U-2024, J-7V-2024, J-7W-2024, J-7X-2024, J-7Y-2024, J-7Z-2024, J-7AA-2024, J-7AB-2024, J-7AC-2024, J-7AD-2024, J-7AE-2024, J-7AF-2024, J-7AG-2024 and J-7AH-2024] [MO: Donohue, J.] - 11

: 2019 and exited on October 15,  
: 2019

ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 69 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1628  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010913 dated October 11,  
: 2019 and exited on October 15,  
: 2019

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

:  
ARGUED: March 5, 2024

IN RE: APPEAL OF PROSPECT CROZER  
LLC FROM THE DECISION OF THE  
BOARD OF ASSESSMENT APPEALS OF  
DELAWARE COUNTY, PA

: No. 70 MAP 2023  
:  
: Appeal from the Order of the  
: Commonwealth Court at No. 1629  
: CD 2019 entered on September 28,  
: 2022 Vacating and Remanding the  
: Order of the Delaware County Court  
: of Common Pleas, Civil Division, at  
: No. 2016-010915 dated October 11,  
: 2019 and exited on October 15,  
: 2019

APPEAL OF: CHESTER UPLAND  
SCHOOL DISTRICT

:  
ARGUED: March 5, 2024

### **CONCURRING OPINION**

**JUSTICE MUNDY**

**DECIDED: December 17, 2024**

I join the majority opinion and write to address a modest point concerning waiver and the use of the “structural error” terminology.

[J-7A-2024, J-7B-2024, J-7C-2024, J-7D-2024, J-7E-2024, J-7F-2024, J-7G-2024, J-7H-2024, J-7I-2024, J-7J-2024, J-7K-2024, J-7L-2024, J-7M-2024, J-7N-2024, J-7O-2024, J-7P-2024, J-7Q-2024, J-7R-2024, J-7S-2024, J-7T-2024, J-7U-2024, J-7V-2024, J-7W-2024, J-7X-2024, J-7Y-2024, J-7Z-2024, J-7AA-2024, J-7AB-2024, J-7AC-2024, J-7AD-2024, J-7AE-2024, J-7AF-2024, J-7AG-2024 and J-7AH-2024] [MO: Donohue, J.] - 12

A structural error is an error for which prejudice is presumed, and thus, it is not subject to a harmless-error analysis.<sup>1</sup> However, some structural errors are waivable.<sup>2</sup> Presently, the majority faults the Commonwealth Court’s analysis to the degree that tribunal considered the Section 17(a) violation to amount to “non-waivable structural error.” Majority Op. at 53. I understand the emphasis here to be on “non-waivable” – that is, I interpret the majority to be saying the error was indeed structural but it was subject to waiver. This is because the remainder of the majority opinion clarifies, appropriately in my view, that the error which arose below resulted in presumed prejudice. See *id.* at 53, 54. Additionally, the Commonwealth Court’s order expressly states that the error was structural, see *In re Prospect Crozer LLC*, 284 A.3d 428, 450 (Pa. Cmwlth. 2022), and the majority affirms that order (albeit on other grounds).

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<sup>1</sup> See *In re Adoption of L.B.M.*, 161 A.3d 172, 183 (Pa. 2017); *Commonwealth v. Rega*, 70 A.3d 777, 786 (Pa. 2013) (citing *Sullivan v. Louisiana*, 508 U.S. 275, 281-82 (1993)).

The presumed prejudice concept is a doctrine developed in *United States v. Chronic*, 466 U.S. 648 (1984), for trial errors that are so likely to result in prejudice that the cost of litigating their effect in a particular instance is unjustified. See *id.* at 658; see also *Arizona v. Fulminante*, 499 U.S. 279, 309-10 (1991). See generally *Commonwealth v. Taylor*, 309 A.3d 754 (Pa. 2024) (discussing structural error).

<sup>2</sup> See *In re T.S.*, 192 A.3d 1080, 1087 (Pa. 2018); see also *Commonwealth v. Blakeney*, 108 A.3d 739, 760 n.17 (Pa. 2014) (distinguishing the question of structural error from the question of whether an error is waivable); accord *Mains v. Commonwealth*, 739 N.E.2d 1125, 1128 n.3 (Mass. 2000) (“Our cases have held that even structural error is subject to the doctrine of waiver.”).