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“Pa. Justices Ax AutoZone's Value-Based Tax Appeal Challenge”

Jennifer Karpchuk quoted on “Pa. Justices Ax AutoZone's Value-Based Tax Appeal Challenge”

Law360

September 22, 2021

In an article published on September 22, 2021, in *Law360*, Philadelphia-based Shareholder Jennifer Karpchuk discusses the recent dismissal from the Pennsylvania Supreme Court in a case involving AutoZone and a Philadelphia-area school district's monetary threshold that determined which tax assessments to challenge violated the state constitution's uniformity clause, saying the case didn't warrant the court's previously granted consideration.

The article outlines AutoZone's appeal of a Pennsylvania Commonwealth Court's finding and several questions that arose during the oral arguments in April.

Karpchuk explains that the potential questions over the record could have been the reason why the court decided to toss the case. She also noted that it's rare for the justices to issue an order dismissing a case after initially deciding that it warranted their review.

“The dismissal order doesn't reveal any insight into the state high court's views on whether the monetary threshold was valid,” said Karpchuk. “However, the justices could weigh in on other cases winding their way through Pennsylvania's courts that also challenge whether different thresholds are permissible under Valley Forge decision. There are other cases in the pipeline raising similar issues with high thresholds, so it will be interesting to see if — on a better developed record — the court takes the case and issues an opinion on the constitutionality of these high thresholds.”

To read the full article, subscribers may click [here](#).