IN THE SUPREME COURT OF APPEALS OF WEST VIRGINIA

BERKELEY COUNTY COUNCIL,

Defendant Below, Petitioner,

vs. No. 20-1019

GOVERNMENT PROPERTIES INCOME TRUST LLC,

Plaintiff Below, Respondent.

PETITIONER'S SECOND REPLY BRIEF

Counsel for Berkeley County Council, Defendant Below, Petitioner,

Anthony J. Delligatti, (WV State Bar No. 12345)
Jeffery T. Mauzy, (WV State Bar No. 11178)
400 W. Stephen Street, Suite 201
Martinsburg, West Virginia 25401
Phone: (304) 264-1900 Ext. 8
adelligatti@berkeleywv.org
jmauzy@berkeleywv.org

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ARGUMENT

As the Court will be aware, the Respondent has, after much confusion, chosen to rely on the "Summary Response of Government Properties Income Trust LLC" as Respondent's Brief in this matter. Petitioner previously filed a "Reply Brief" addressed to the arguments in another brief submitted on behalf of the Respondent. Therefore, in accordance with this Court's "Amended Scheduling Order" of November 2, 2021, the Petitioner submits this Reply Brief to the Summary Response.

The Summary Response begins by setting forth a "Counterstatement of Standard of Review"[1] without pointing to any flaw in the Petitioner's "Standard of Review" section from Petitioner's Brief. Instead, the Respondent begins to assert its consistent, though wrong, theme that runs throughout its Response. That is the idea that if a taxpayer presents substantial evidence that contradicts the assessment, the burden of proof then shifts to the assessor to prove by some measure that the assessment is better than the taxpayer's appraisal. This distortion of the law contradicts the established case law of this state, including in the very cases Respondent cites for that proposition.

Then, at multiple points throughout the Summary Response, the Respondent claims that the evidence presented by the taxpayer in this case was "uncontested" by the Petitioner. This claim

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[1] Though Petitioner cited the most often stated, multifaceted standard of review in its Brief, it is worth noting that this Court clearly stated in *In re Tax Assessment Against Am. Bituminous Partners, L.P.*, 208 W.Va. 250, 255, 539 S.E.2d 757, 762 (2000), "As this Court's previous cases suggest, and as we have recognized in other contexts involving taxation, *e.g.*, *Frymier–Halloran v. Paige*, 193 W.Va. 687, 695, 458 S.E.2d 780, 788 (1995), judicial review of a decision of a board of equalization and review regarding a challenged tax-assessment valuation is limited to roughly the same scope permitted under the West Virginia Administrative Procedures Act, W. Va. Code Ch. 29A. In such circumstances, a circuit court is primarily discharging an appellate function little different from that undertaken by this Court; *consequently, our review of a circuit court's ruling in proceedings under § 11–3–25 is de novo*." (emphasis added). However, subsequently, the Court once again stated the more often stated standard, e.g., abuse of discretion for final order, clearly erroneous for findings of fact, etc., before acknowledging the *Am. Bituminous* quote above following a "*But see*" signal. It appears this Court has not reconciled those two contradictory standards.

is difficult to understand considering the very existence of this proceeding.[2] Nonetheless, the claim is demonstrably false, both with respect to the proceedings below and the Petitioner's Brief herein.

Finally, the Respondent incorrectly states that the Assessor failed to properly consider any of the three approaches to valuation, the sales, income and cost approaches. West Virginia case law on the subject, however, supports the view that the Assessor made no such error in the approach he took to valuing the subject property.

1. The Board of Assessment Appeals is a Tribunal and is not Suited to Defend Valuations.

The Respondent argues that the Berkeley County Council sitting as the Board of Assessment Appeals has zealously represented the interests of the Assessor, thus the Assessor whose assessment is being contested need not be a party to the appeal.[3] W. Va. Code § 11-3-24b (2010) permits parties to appeal rulings of the Board of Assessment Appeals to circuit court. The Board of Assessment Appeals is not an appropriate party to an appeal in circuit court: "A county court is not a party to an appeal . . . for reassessment of lands by a landowner, from the decision of a county court refusing to reduce the valuation of his land made by a commissioner under said act . . ."[4] Although taxing authorities (city, county, board of education, etc.), may intervene or appear at any stage of the appeal of an assessment because their revenue is at stake,[5] the adverse parties to a tax appeal are the property owner and the government agent that assessed the property.

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[2] One wonders why the Petitioner would appeal if it did not contest the valuation of the property advanced by the Respondent.

[3] Summary Response at p. 2.

[4] Syl. Pt. 1 *Mackin v. Taylor Cty. Ct.*, 38 W. Va. 338, 18 S.E. 632 (1893); *See also*, *Yockey v. Woodbury Cty.*, 130 Iowa 412, 106 N.W. 950, 953 (1906) citing *Mackin*: "A tribunal acting judicially has no direct interest in maintaining the regularity or validity of its proceedings. Such matters are to be litigated by the parties affected by the proceedings."

[5] Syl. Pt. 2, *In re Elk Sewell Coal*, 189 W. Va. 3, 427 S.E.2d 238 (W. Va. 1993).

Take, for instance, an example of a case that recently came before the Berkeley County Board of Assessment Appeals. In that case, the State Tax Department assessed industrial property, and the Board of Assessment appeals agreed with the taxpayer that the State Tax Department did not properly depreciate the property that was over a century old. The Board entered an order reducing the assessment, but not by nearly as much as the taxpayer had sought. In that case, neither the State Tax Department nor the taxpayer got what they wanted and both could have appealed the Board's order. If one or both appealed, it would not be proper for the Board of Assessment Appeals to stand in the shoes of, or to represent the interests of, the respondent to the appeal.

2. Respondent Relies on an Inappropriate Standard of Review.

The Respondent's Brief goes into great detail regarding the evidence presented at the Board hearing in this case. The Respondent clearly believes that the length of the appraisal report provided by Respondent's paid appraiser at the hearing makes it more convincing than the evidence and testimony provided by the Assessor to justify his assessment. However, even if the appraisal was not flawed in multiple respects, as shown below, simply having a more detailed and expensive appraisal conducted does not prove that the Assessor's valuation was erroneous. The proper standard applied in a case such as this is not a weighing of the evidence of the taxpayer versus the Assessor.

This Court has held that Assessor's assessment of properties are entitled to great deference:

> In challenging an assessor's *ad valorem* tax valuation, *the submission by the taxpayer of an alternative valuation is not enough*. As [the West Virginia Supreme Court] confirmed in syllabus point 9 of *Mountain America,* there is a presumption that valuations for taxation purposes fixed by an assessor are correct. The taxpayer must prove that an error has been made.[6]

[6] *Pope Props. v. Robinson*, 230 W. Va. 382, 389, 738 S.E.2d 546, 553 (2013) (emphasis added).

In the present case, Respondent submitted an alternative valuation but did not prove the Assessor made any errors in his own assessment.

Further, if the purported error of the Assessor "does not involve the violation of a statute governing the assessment of property, or a violation of a constitutional provision, or in which a question of the constitutionality of a statute is not involved, this Court will not set aside or disturb an assessment made by an assessor or the county court, acting as a board of equalization and review, where the assessment is supported by substantial evidence."[7]

The Respondent's argument appears to be that Respondent's valuation of the property is better, because the Appraisal is long and detailed. The evidence presented by the Assessor, on the other hand, comprised many fewer pages in the record. This view fails to consider that the content of the words used is more important than the number of words used, and also fails to properly apply the law to this case.

Respondent selectively cites *Mountain America, LLC v. Huffman*, 224 W. Va. 669, 687 S.E.2d 768 (2009) and *In re Tax Assessments Against Pocahontas Land Co.*, 172 W.Va. 53, 61, 303 S.E.2d 691, 699 (1983) for the proposition that the taxpayer initially bears the burden of proving that the assessment is inaccurate by clear and convincing evidence, then "the burden of falls upon the taxing authority to prove that its assessed value is accurate."[8] However, a more complete and contextual review of those cases demonstrates why the Respondent's view on the standard of review is incomplete, if not completely twisted.

In citing *Mountain America*, the Respondent quotes part of a footnote, the full text of which is, "Pursuant to *In Re Pocahontas Land Co.*, 172 W.Va. 53, 61, 303 S.E.2d 691, 699 (1983), once

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[7] Syl. pt. 2, *In re Tax Assessments Against the S. Land Co.*, 143 W.Va. 152, 100 S.E.2d 555 (1957), overruled on other grounds by *In re the Assessment of Shares of Stock of the Kanawha Valley Bank*, 144 W.Va. 346, 109 S.E.2d 649 (1959).

[8] Summary Response at 1-2, & 5.

a taxpayer makes a showing that tax appraisals are erroneous, the Assessor is then bound by law to rebut the taxpayer's evidence." Footnotes notwithstanding, the relevant syllabus points of the *Mountain America* decision focus on the real meat of challenging an assessment:

> 9. "'As a general rule, there is a presumption that valuations for taxation purposes fixed by an assessor are correct.... The burden is on the taxpayer challenging the assessments to demonstrate by clear and convincing evidence that the tax assessment is erroneous.' Syllabus point 2, in part, *Western Pocahontas Properties Ltd. v. County Commission of Wetzel County*, 189 W.Va. 322, 431 S.E.2d 661 (1993)." Syllabus Point 8, *Bayer Material Science, LLC, v. State Tax Commissioner*, 223 W.Va. 38, 672 S.E.2d 174 (2008).
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> 10. "A taxpayer challenging an assessor's tax assessment must prove by clear and convincing evidence that such assessment is erroneous." Syllabus Point 5, in part, *In re: Tax Assessment of Foster Foundation's Woodlands Retirement Community*, 223 W.Va. 14, 672 S.E.2d 150 (2008).
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> 11. "The Equal and uniform clause of Section 1 of Article X of the West Virginia Constitution, requires a taxpayer whose property is assessed at true and actual value to show more than the fact that other property is valued at less than true and actual value. To obtain relief, he must prove that the under valuation was intentional and systematic." Syllabus Point 1, *Kline v. McCloud*, 174 W.Va. 369, 326 S.E.2d 715 (1984).[9]

In accordance with these guiding principles regarding tax assessments, the *Mountain America* Court found that the taxpayer "ha[d] not sufficiently sustained its burden of proof" despite having the testimony of an expert real estate appraiser at the underlying hearing.[10]

The full paragraph from which the basis for the footnote language noted above is pulled goes further, however, and tells us how much is required for the "burden of production:"

> It is obvious that where a taxpayer protests his assessment before a board, he bears the burden of demonstrating by clear and convincing evidence that his assessment is erroneous. Once this is done, it is incumbent upon the taxing authority to place some evidence in the record to show why its assessment is correct. This, of course, can be done by entering the official appraisement of the State Tax Commissioner as we suggested in *Tug Valley*.
> *In re Tax Assessments Against Pocahontas Land Co.*, 172 W. Va. 53, 61, 303 S.E.2d 691, 699–700 (1983).

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[9] *Mountain Am., LLC v. Huffman*, 224 W. Va. 669, 687 S.E.2d 768, 772 (2009).
[10] *Id.*, 224 W. Va. at 687, 687 S.E.2d at 786.

Therefore, the burden of production is not a contest weighing the assessor's evidence for his valuation versus the evidence from the taxpayer. The assessor must simply demonstrate that he used a valid methodology or basis for his assessment. The Assessor in this case provided written and verbal testimony and provided documentation to show that he relied on the standard methods used by assessors in West Virginia to arrive at the assessment. So, even if one believes the taxpayer met its initial burden of proof, the Assessor clearly met his as well.

Perhaps the Respondent is moved to cite footnotes[11] to support its argument due to the relative difficulty in finding cases where a circuit court did overturn an assessment. The case of *Pocahontas Land Co.* cited above is instructive as one of those rare cases. In that case, not only did the assessor fail to present any evidence to refute the taxpayers' evidence, but one of the only two county commissioners to appear for hearings on that final day of the board of equalization and review left at 4:00 p.m. to coach a basketball game, leaving no quorum.[12] The hearings that day still continued until almost midnight before the board adjourned after increasing the appraised values of the property in question.[13] The circuit court also found that the published notice required by law was insufficient as, instead of providing at least five days' notice, it was published one and three days prior to the hearing. *This* is the kind of circumstance that justifies overturning the decision of a county commission or council sitting as a board of equalization and review or board of assessment appeals regarding a tax assessment. A case where the taxpayer presents a paid

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[11] Respondent's other citations to footnotes include citing *Killen v. Logan County Comm'n*, 170 W.Va. 602, 295 S.E.2d 689 (1982) to support Respondent's statement that, "Review of the Boards' [*sic*] decision before the circuit court focuses on determining whether the challenged property valuation is supported by substantial evidence." The actual sentence in footnote 27 is "Assessments fixed by the assessor or by the Board of Equalization and Review will not be set aside if there is substantial evidence to support them." Again, Respondent creatively asserts a higher burden of proof on the assessor than is actually the case.
[12] *In re Tax Assessments Against Pocahontas Land Co.*, 172 W. Va. 53, 60, 303 S.E.2d 691, 698-699 (1983).
[13] *Id.*, 172 W. Va. at 56, 303 S.E.2d at 694.

appraiser's testimony and written appraisal, but the assessor presents his own assessment and reasoning therefore is not such a case.

3. Respondent's Evidence was not and is not "Uncontested."

The Respondent makes multiple references to its own evidence at the hearing below being "uncontested"[14] or "uncontradicted."[15] In fact, however, the Assessor argued that the appraisal was flawed. In the filings on behalf of this Petitioner in circuit court, the appraisal was most certainly contested. And in the Petitioner's Brief in this appeal, Petitioner argues that the appraisal presented by the Respondent was not proper.[16]

This repeated claim by the Respondent seems closely tied to the idea that the appraisal presented by Respondent was so thorough, it must be flawless, and it must be valued more highly than the assessment. However, the Assessor explicitly argued that the appraisal was flawed.

One flaw in the appraisal pointed out by the Assessor was the use of supposedly comparable sales that the Assessor found to be inappropriate. Specifically, the Assessor found that Sales 1, 2 and 4 were not appropriate for consideration, because they were "not open market arm's length transactions since they were sold by and to related companies."[17] Sale 3 was determined to be a much larger tract of land, and it was in a location that caused a difference in how it was valued.[18] In addition to this explanation, testimony was provided by John Streett at the Board hearing as to why each of the possible sales were not considered valid, comparable sales, as well as why the income approach was not used either.[19]

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[14] *See, e.g.,* Summary Response at 5 & 10.
[15] *See,* Summary Response at 6.
[16] Petitioner's Brief at 15-27.
[17] Id.
[18] Id.
[19] Appendix Record at 257-260.

For purposes of valuation for tax assessment purposes, "value", "market value" and "true and actual value" all mean "the price at or for which a particular parcel or species of property would sell if it were sold to a willing buyer by a willing seller *in an arm's length transaction without either the buyer or the seller being under any compulsion to buy or sell.*"[20] Given this definition, the Assessor was clearly justified in ruling a number of the properties were not "valid" comparable sales. However, the Respondent never provides evidence, nor even seems to argue, that these actually were arms-length transactions.

Another flaw was in the exorbitant rate of depreciation applied by the appraiser. In Streett's testimony, he pointed out that on page 42 of the appraisal it states that "based on inspection and consideration of this current and/or future use, there does [*sic*] not appear to be any significant items (of) functional obsolescence."[21] Yet, Respondent's appraisal contained obsolescence depreciation of $2,150,000.[22] The Assessor and the Board both found that figure to be without factual support.

Finally, the appraisal simply put no value on approximately one acre of the property.[23] The Assessor, on the other hand, recognized that parts of the property were of a different character and should, therefore, be valued somewhat differently, but could not say it was worthless.[24]

Given the above, it seems disingenuous for Respondent to claim that its evidence of valuation was uncontested. The record clearly shows, and Petitioner's previous filings in the circuit court and this Court argue, that the Assessor specifically found numerous faults with the Respondent's appraisal that made it unpersuasive. Therefore, it was reasonable for the Board to

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[20] W. Va. Code § 11-1A-3 (emphasis added) (2020).
[21] App. at 262.
[22] *Id.* at 254.
[23] *Id.* at 118.
[24] *Id.* at 260-262.

find that the assessment was valid, and the Board cited a number of the flaws pointed out by the Assessor in its ruling on the hearing.[25]

4. Respondent Wrongly Argues that the Assessor Failed to Properly Consider All Approaches and Factors.

Respondent has claimed in both the circuit court proceeding and the present appeal that the Assessor improperly failed to consider comparable sales data in reaching his valuation and failed to consider all the required factors for valuation, including depreciation. However, as shown above, the Assessor considered whether there were any comparable sales that were valid to be used in such an approach, but found there were none. In pursuing this argument, it is apparent that Respondent fails to apply West Virginia precedent to the meaning behind the terms "consider" and "use."

In *In re Tax Assessment Against Am. Bituminous Power Partners*, this Court considered the meaning of those terms as it applied to Title 110, Series 1P of the West Virginia Code of State Rules.[26] After examining common dictionary definitions of the words, the Court looked more specifically at them in context:

> As employed in the regulation at issue, these two words have wholly divergent meaning: The Tax Commissioner is required to "consider" the various approaches to valuation by contemplating the feasibility of utilizing each of the ascribed methods. On the other hand, these methods are to be "used" or actually employed only where "applicable."
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> Any ambiguity arising from this vague reference to the "applicability" of the various methods of valuation is erased by a broader reading of the regulation. "'In ascertaining legislative intent, effect must be given to each part of the statute and to the statute as a whole so as to accomplish the general purpose of the legislation.' Syl. [p]t. 2, Smith v. State Workmen's Compensation Comm'r, 159 W.Va. 108, 219 S.E.2d 361 (1975)." Syl. pt. 3, State ex rel. Fetters v. Hott, 173 W.Va. 502, 318 S.E.2d 446 (1984). When the regulation in question is read as a whole, it becomes clear that the Tax Commissioner has considerable discretion in choosing the applicable method of valuing a particular property. The regulation

[25] Appendix at 102.

[26] *In re Tax Assessment Against Am. Bituminous Power Partners, L.P.*, 208 W. Va. 250, 539 S.E.2d 757 (2000).

> directs that "[w]hen possible, the most accurate form of appraisal should be used, but because of the difficulty in obtaining necessary data from the taxpayer, or due to the lack of comparable commercial and/or industrial properties, choice between the alternative appraisal methods may be limited." 110 W. Va. C.S.R. § 1P–2.2.2 (emphasis added). This provision obviously gives the Tax Commissioner discretion in choosing the most reliable technique for appraising a particular property, and specifically contemplates situations such as exist here, where the data are insufficient to employ one or more of the designated valuation methods.[27]

This resulted in the Court holding:

> Based upon our broad reading of the regulation, we hold that Title 110, Series 1P of the West Virginia Code of State Rules confers upon the State Tax Commissioner discretion in choosing and applying the most accurate method of appraising commercial and industrial properties. The exercise of such discretion will not be disturbed upon judicial review absent a showing of abuse of discretion.[28]

Both parties in this case have acknowledged that 110 W.Va. C.S.R. § 1P applies to assessors' valuation of commercial properties, as in this case. Therefore, assessors must be afforded the same discretion as the Tax Commissioner receives with respect to industrial properties. As has been shown throughout Petitioner's Brief and this brief, the assessor certainly "considered" all methods, he just chose to only "use" the most accurate.

Another myth relied upon by the Respondent is that the Assessor did not consider depreciation. Again, John Streett testified, "Based upon the definition of functional obsolescence and economic obsolescence, our office did not believe that any adjustments were needed other than normal depreciation on improvement."[29] [30] Later, he further explained that the Assessor's

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[27] *Id.*, 208 W. Va. at 257, 539 S.E.2d at 764.
[28] *Id.*
[29] App. at 259.
[30] Though it is not clear from Streett's phrasing here, reference to the property record card at Appendix 67 & 68 shows that the Assessor did include functional depreciation as well as normal physical depreciation. It shows that both Building 1 and Building 2, the office building and a building categorized as a warehouse, were rated a "3" for physical and functional depreciation purposes. As a result, their "RCN" or real cost new values were adjusted to 68% and 57%, respectively, of those values, resulting in a significant amount of depreciation.

Office viewed the building as functional and having no "physical issues with the building" that would prevent it being used.[31] Streett also stated that "[t]he Assessor's Office feels that this building is a quality office building that would be above average in comparison of other office buildings in the county."[32] Streett added that there were no adverse governmental restrictions affecting the use of the property, and it was in a desirable location, visible from the interstate.[33] Therefore, the Assessor did take physical and functional obsolescence depreciation into consideration.

The Respondent falsely claims that the Assessor stated he could only consider sales data from within Berkeley County.[34] This characterization of the Assessor's testimony is untrue and misleading. John Streett testified that the properties were "outside the jurisdiction of the Berkeley County Assessor's Office and therefore cannot be *verified* by this office."[35] One sale that was reviewed in this case was in Charles Town, in Jefferson County. That property was not considered an arms-length transaction by the Assessor, so it was not used.[36] The location was of no consequence in the Assessor's decision not to use that sale. If the property owner suggested "comparable properties" located in neighboring Washington County, Maryland or Frederick County, Virginia, they might have been more appropriate than those in Morgantown and Baltimore. Still, the Assessor might have concluded that prices in both of those areas tend to be higher than in Berkeley County, thereby making the properties inappropriate for comparison, using the discretion the law grants him.

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[31] *Id.* at 262.
[32] *Id.* at 263.
[33] *Id.* at 264.
[34] *See, e.g.*, Summary Response at 15.
[35] App. at 265 (emphasis added).
[36] App. at 265-266.

CONCLUSION

The Respondent's Summary Response fails to refute the Petitioner's arguments from its Brief. Rather, it relies on creative citations of cherry-picked phrases and sentences from volumes of cases that stand for the opposite proposition. Ultimately, this case remains one in which the Circuit Court erred by failing to follow the standards set forth by this Court over decades of case law.

The Respondent attempts to shift the burden of proof in tax assessment appeals from the taxpayer to the assessor. The law, however, requires the taxpayer to prove by clear and convincing evidence that the assessment is flawed, not that they presented more detailed evidence. Only if the taxpayer overcomes this stringent burden of proof does the assessor bear the burden of "production" of some evidence to demonstrate the assessment was, in fact, valid. The Board of Assessment Appeals found that the taxpayer in this case failed to meet its initial burden. The Circuit Court, however, simply defaulted to the party who presented the more lengthy evidence and ignored the appropriate standard.

The Respondent recounts its hired appraiser's testimony and voluminous report to stress that the appraisal was very long and more detailed than the evidence presented by the Assessor (who is responsible for valuing, not one piece of property, but every piece of property in the fastest growing county in the state). If an assessment can withstand a challenge only by the Assessor's Office conducting the same kind of appraisal as Respondent in this case, then taxation of commercial property will surely become impossible.

As pointed out in the *Amicus Curiae* Brief filed by the Berkeley County Board of Education, allowing the Circuit Court's decision in this case to stand threatens deleterious effects

on school funding throughout the State.[37] The current rules that defer to the discretion of the assessor unless an error can be shown protect the tax base the school system relies on from being drained by a flood of alternative appraisals that seek to lower every assessment. Allowing Circuit Courts to pick and choose from the appraisal they prefer without finding fault in the assessor's methodology presents a danger to uniformity and fairness in property taxation.

Based on the foregoing, the Petitioner asks this Court to overturn the Circuit Court's decision in the underlying case; restore the assessment by the Assessor as the appropriate valuation of the subject property for the 2019 tax year; and for such other relief as the Court deems appropriate.

Respectfully submitted,

Counsel for Berkeley County Council,
Defendant Below, Petitioner,

Anthony J. Delligatti, (WV State Bar No. 12345)
Jeffery T. Mauzy, (WV State Bar No. 11178)
400 W. Stephen Street, Suite 201
Martinsburg, West Virginia 25401
Phone: (304) 264-1900 Ext. 8
adelligatti@berkeleywv.org
jmauzy@berkeleywv.org

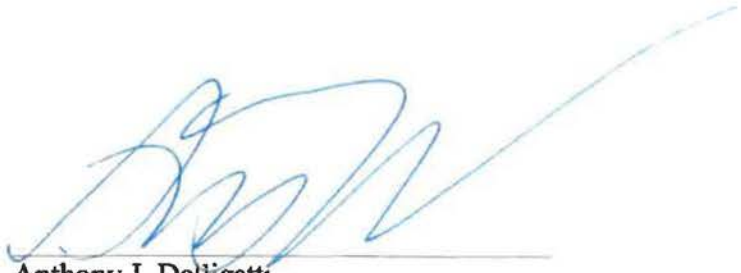
[37] Bd. of Ed. *Amicus Curiae* Brief at 11-13.

CERTIFICATE OF SERVICE

I, Anthony J. Delligatti, do hereby certify that on this 17th day of November, 2021, I have served the foregoing "Petitioner's Second Reply Brief" by electronic mail (with permission from counsel) to opposing counsel:

Eric Hulett, Esq. (W.Va. Bar # 6332)
Christopher M. Hunter, Esq. (W.Va. Bar # 9728)
Jackson Kelly PLLC
500 Lee St. E., Suite 1600
PO Box 553
Charleston, WV 25322
Via: eric.hulett@jacksonkelly.com

Edward F. Hirschberg, Esq. (*Pro Hac Vice)*
Ryan Law Firm, PLLC
301 Grant Street, Suite 270
Pittsburgh, PA 15219
Via: efhirshberg@gmail.com



Anthony J. Delligatti