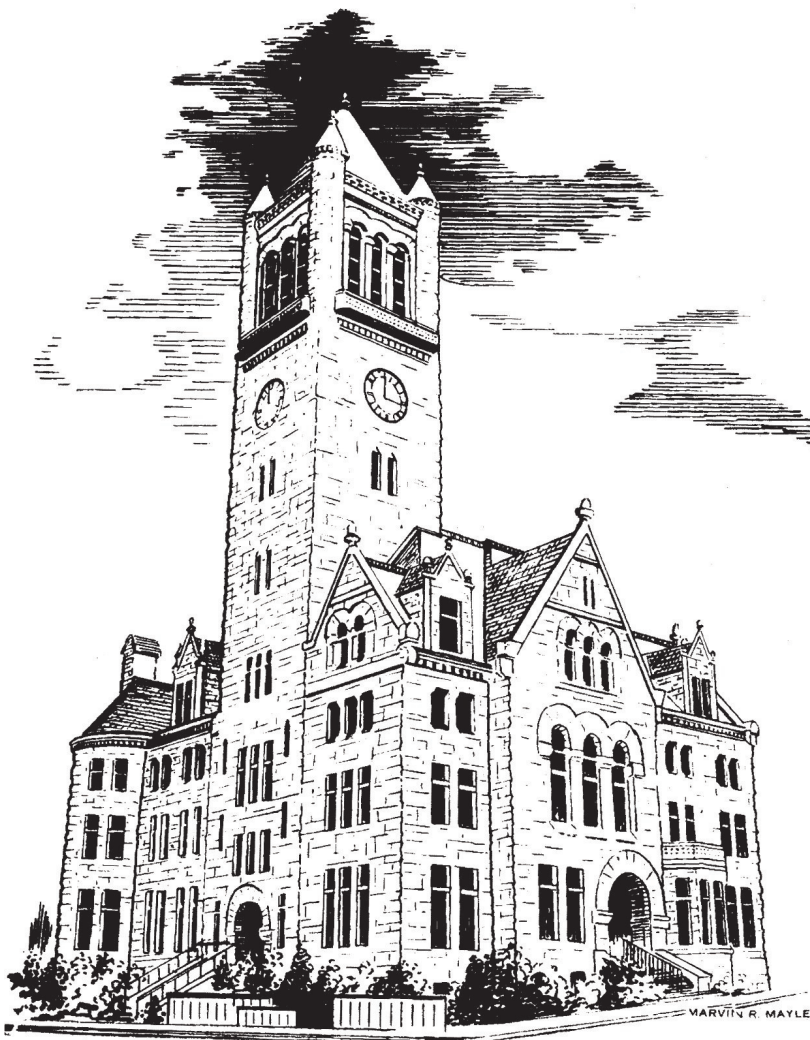


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ESTATE NOTICES

Notice is hereby given that letters testamentary or of administration have been granted to the following estates. All persons indebted to said estates are required to make payment, and those having claims or demands to present the same without delay to the administrators or executors named.

Third Publication

IRENE COWAN, late of Jefferson Township, Fayette County, PA (3)

Co-Executors: George R. Cowan and
Patricia I. Pavtis
85 Happy Valley Road
Perryopolis, PA 15473
Attorney: Mark E. Ramsier
823 Broad Avenue
Belle Vernon, PA 15012

DAVID SCOTT DALESSIO, late of Dunbar Township, Fayette County, PA (3)

Personal Representative: Louis E. DaLessio
c/o Watson Mundorff Brooks & Sepic, LLP
720 Vanderbilt Road
Connellsville, PA 15425
Attorney: Charles W. Watson

MAY MARLENE HARTMAN, late of South Union Township, Fayette County, PA (3)

Personal Representative:
Charles Edward Hartman, Jr.
c/o John A. Kopas III
556 Morgantown Road
Uniontown, PA 15401
Attorney: John A. Kopas III

ALEXANDER DAVID MERKOSKY, late of Uniontown, Fayette County, PA (3)

Executor: Taylor Merkosky
c/o Proden & O'Brien
99 East Main Street
Uniontown, PA 15401
Attorney: Wendy L. O'Brien

JOEL K. WHITE, late of Saltlick Township, Fayette County, PA (3)

Personal Representative: Jill E. White
c/o Watson Mundorff Brooks & Sepic, LLP
720 Vanderbilt Road
Connellsville, PA 15425
Attorney: Charles W. Watson

JESSIE D. ZITNEY, late of Connellsville Township, Fayette County, PA (3)

Executor: Mark B. Zitney
c/o Shane M. Gannon
1251 University Drive
Dunbar, PA 15431
Attorney: Shane M. Gannon

Second Publication

MARGARET M. BROWN, A/K/A MARGARET BROWN, late of Bullskin Township, Fayette County, PA (2)

Executrix: Stephanie Emert
c/o 9 Court Street
Uniontown, PA 15401
Attorney: Vincent J. Roskovensky, II

MADELYN ANN CRICK, A/K/A MADELYN A. CRICK, A/K/A MADELYN CRICK, late of German Township, Fayette County, PA (2)

Executor: Nancy Ferranti
c/o 9 Court Street
Uniontown, PA 15401
Attorney: Vincent J. Roskovensky, II

PETER DONAVICH, late of Franklin Township, Fayette County, PA (2)

Executor: Richard A. Donavich
c/o 18 Mill Street Square
PO Box 2123
Uniontown, PA 15401
Attorney: Daniel R. White

LOIS JOHNSON, late of Upper Tyrone Township, Fayette County, PA (2)

Executrix: Lori Ann Suito
505 South Chestnut Street
Scottdale, PA 15683
Attorney: David G. Petic
314 C Porter Avenue
Scottdale, PA 15683

BRIDGET H. WOOTEN, late of Uniontown, Fayette County, PA (2)

Personal Representative: Patricia A. Snyder
c/o George, Port & George
92 East Main Street
Uniontown, PA 15401
Attorney: Joseph M. George, Sr.

MARGARET C. ZAHRADNIK, late of Uniontown, Fayette County, PA (2)

Executrix: Elizabeth M. Zahradnik
933 Logan Road
Bethel Park, PA 15102
c/o 2700 South Park Road
Bethel Park, PA 15102
Attorney: Carol L. Hanna

First Publication

DONALD O. BUTTERMORE, late of Uniontown, Fayette County, PA (1)

Personal Representative: Thomas H. Herbert, IV
Watson Mundorff Brooks & Sepic, LLP
720 Vanderbilt Road
Connellsville, PA 15425
Attorney: Charles W. Watson

MARY CATHERINE CAPRIOTTI, A/K/A

MARY K. CAPRIOTTI, late of Menallen Township, Fayette County, PA (1)

Personal Representative: Rigina A. Pedro
c/o 2 West Main Street, Suite 110
Uniontown, PA 15401
Attorney: Ricardo J. Cicconi

RONALD G. DREUCCI, late of Perryopolis, Fayette County, PA (1)

Executor: Ronald J. Dreucci
c/o 4 North Beeson Boulevard
Uniontown, PA 15401
Attorney: Sheryl R. Heid

HENRY M. GEROME, late of Uniontown, Fayette County, PA (1)

Administrator: Henry Mark Gerome
c/o Cohen & Grigsby, P.C. Attorneys
625 Liberty Avenue
Pittsburgh, PA 15222-3152
Attorney: C. Eric Pfeil

JON CHRISTOPHER KOHLMMEYER, A/K/A JON C. KOHLMMEYER, late of Henry Clay Township, Fayette County, PA (1)

Personal Representative: Jessica S. Kohlmeyer
c/o George, Port & George
92 East Main Street
Uniontown, PA 15401
Attorney: Wayne H. Port

GREGORY ALLAN LOCKHART, late of Redstone Township, Fayette County, PA (1)

Personal Representative: Renee Lockhart
c/o Davis & Davis
107 East Main Street
Uniontown, PA 15401
Attorney: James T. Davis

RONALD E. OSBORNE, late of Menallen Township, Fayette County, PA (1)

Personal Representative: Jeffrey A. Osborne
c/o 2 West Main Street, Suite 110
Uniontown, PA 15401
Attorney: Ricardo J. Cicconi

IRENE RUSYNIAK, late of North Union Township, Fayette County, PA (1)

Personal Representative: Arlene Prigg
c/o 2 West Main Street, Suite 110
Uniontown, PA 15401
Attorney: Ricardo J. Cicconi

ELIZABETH ZIMMERLINK, late of Redstone Township, Fayette County, PA (1)

Executor: Thomas J. Zimmerlink, Jr.
c/o PO Box 622
Smithfield, PA 15478
Attorney: Charity Grimm Krupa

LEGAL NOTICES

MARSHAL'S SALE: By virtue of a Writ of Execution issued out of the United States District Court for the Western District of Pennsylvania and to me directed, I shall expose to public sale the real property located at 577 Liberty Street, Perryopolis, PA 15473 being more fully described at Fayette County Record Book Volume 2626, Page 151.

SAID SALE to be held in the hallway outside of the Fayette County Sheriff's Office at the Fayette County Courthouse, Uniontown, PA 15401 at 10:00 a.m. prevailing, standard time, on February 19, 2016.

All that certain tract of land, together with the buildings, and improvements erected thereon described as Tax Map No. 28-08-0159 recorded in Fayette County, Pennsylvania. Seized and taken in execution as the property of Jennifer I. Balchick, at the suit of the United States of America, acting through the Rural Housing Service, on behalf of the United States Department of Agriculture, to be sold on Writ of Execution as Civil Action No. 2:14-cv-1656.

TERMS OF SALE: Successful bidder will pay ten percent (10%) by certified check or money order upon the property being struck down to such bidder, and the remainder of the bid within thirty (30) days from the date of the sale and in the event the bidder cannot pay the remainder, the property will be resold and all monies paid in at the original sale will be applied to any deficiency in the price at which the property is resold. The successful bidder must send payment of the balance of the bid directly to the U.S. Marshal's Office c/o Sheila Blessing, 700 Grant Street, Suite 2360, Pittsburgh, PA 15219. Bidder must have deposit funds immediately available and on his person in order to bid, bidder will not be permitted to leave the sale and return with deposit funds. Notice is hereby given that a Schedule of Distribution will be filed by me on the thirtieth day after the date of sale, and that distribution will be made in accordance with the Schedule unless exemptions are filed thereto within ten (10) days thereafter. Purchaser must furnish State Realty Transfer Tax Stamps, and stamps required by the local taxing authority. Marshal's costs, fees and commissions are to be borne by seller. Steve Frank, United States Marshal. For

additional information, please contact Cathy Diederich at 314-457-5514 or the USDA foreclosure website at www.resales.usda.gov. (4 of 4)

NOTICE

Fayette County Court of Common Pleas
Number: 2015-02651
Notice of Action in Mortgage Foreclosure

**American Advisor Group,
Plaintiff,**

v.

**Shell Marie Cessna, Known Surviving Heir of
Joseph N. Tamargo and Unknown Surviving
Heirs of Joseph N. Tamargo,
Defendants.**

TO: Unknown Surviving Heirs of Joseph N. Tamargo. Premises subject to foreclosure: 134 Sky Top Road, Acme, Pennsylvania 15610. NOTICE: If you wish to defend, you must enter a written appearance personally or by attorney and file your defenses or objections in writing with the court. You are warned that if you fail to do so the case may proceed without you and a judgment may be entered against you without further notice for the relief requested by the Plaintiff. You may lose money or property or other rights important to you. You should take this notice to your lawyer at once. If you do not have a lawyer, go to or telephone the office set forth below. This office can provide you with information about hiring a lawyer. If you cannot afford to hire a lawyer, this office may be able to provide you with information about agencies that may offer legal services to eligible persons at a reduced fee or no fee. Pennsylvania Lawyer Referral Service, Pennsylvania Bar Association, 100 South Street, P.O. Box 186, Harrisburg, Pennsylvania 17108, (800) 692-7375.

McCabe, Weisberg & Conway, P.C.,
Attorneys for Plaintiff
123 S. Broad St., Ste. 1400
Philadelphia, PA 19109
215-790-1010

IN THE COURT OF COMMON PLEAS OF
 FAYETTE COUNTY, PENNSYLVANIA
 CIVIL DIVISION
 NO. 191 of 2015, G.D.
 NOTICE OF ACTION IN
 MORTGAGE FORECLOSURE

Reverse Mortgage Solutions, Inc.,
Plaintiff,
 vs.
Cecilia M. Struser n/k/a Cecilia M. Durant,
Defendant

TO: Cecilia M. Struser n/k/a Cecilia M. Durant, Defendant, whose last known address is 53 High Street, Fairchance, PA 15436.

COMPLAINT IN MORTGAGE
 FORECLOSURE

You are hereby notified that Plaintiff, Reverse Mortgage Solutions, Inc., has filed a Mortgage Foreclosure Complaint endorsed with a Notice to Defend, against you in the Court of Common Pleas of Fayette County, Pennsylvania, docketed to NO. 191 of 2015, G.D., wherein Plaintiff seeks to foreclose on the mortgage secured on your property located at 53 High Street, Fairchance, PA 15436, whereupon your property would be sold by the Sheriff of Fayette County.

NOTICE

YOU HAVE BEEN SUED IN COURT. If you wish to defend against the claims set forth in the notice above, you must take action within twenty (20) days after this Complaint and Notice are served, by entering a written appearance personally or by attorney and filing in writing with the Court your defenses or objections to the claims set forth against you. You are warned that if you fail to do so the case may proceed without you and a judgment may be entered against you by the Court without further notice for any money claimed in the Complaint or for any other claim or relief requested by the Plaintiff. You may lose money or property or other rights important to you. YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW. THIS OFFICE CAN PROVIDE YOU WITH THE INFORMATION ABOUT HIRING A LAWYER. IF YOU CANNOT AFFORD TO

HIRE A LAWYER, THIS OFFICE MAY BE ABLE TO PROVIDE YOU WITH INFORMATION ABOUT AGENCIES THAT MAY OFFER LEGAL SERVICES TO ELIGIBLE PERSONS AT A REDUCED FEE OR NO FEE.

Fayette County Lawyer Referral Service
 PA Bar Association
 100 South Street, P.O. Box 186,
 Harrisburg, PA 17108
 800.692.7375

Mark J. Udren, Stuart Winneg, Lorraine Gazzara Doyle, Sherri J. Braunstein, Elizabeth L. Wassail, John Eric Kishbaugh, Nicole B. Labletta & David Neeren, Attys. For Plaintiff
 Udren Law Offices, P.C.
 111 Woodcrest Road, Ste. 200
 Cherry Hill, NJ 08003
 856.669.5400

JUDICIAL OPINION

IN THE COURT OF COMMON PLEAS OF FAYETTE COUNTY,
PENNSYLVANIA
DOMESTIC RELATIONS SECTION

A. M. R.,	:	
Plaintiff,	:	
	:	
v.	:	
	:	
J. M. R.,	:	NO. 19 DR 2015
Defendant.	:	JUDGE JOSEPH M. GEORGE, JR.

ATTORNEYS AND LAW FIRMS:

George R. Farneth, II, Esquire, Farneth, Tomosovich, LLC, For the Plaintiff
Brian P. Cavanaugh, Esquire, Stewart, McArdle, Sorice, Whalen, Farrell, Finoli & Cavanaugh, LLC, For the Defendant

OPINION AND ORDER

GEORGE, J.

January 22, 2016

This matter comes before the Court on Defendant’s (hereinafter “Mother”) demand for de novo hearing. Mother contends that the Domestic Relations Section erred in calculating Plaintiff’s (hereinafter “Father”) income. A hearing was held on Monday, December 21, 2015. Upon and after consideration of the testimony and briefs of the parties the Court will DIRECT the Domestic Relations Section to modify father’s income.

FACTS AND STATEMENT OF THE CASE

Mother and Father are the parents of two minor children, A. M. R., Jr., date of birth August 23, 2002 and C. M. R., date of birth October 20, 2008. On December 22, 2014, Mother and Father entered into a custody consent order that granted Mother and Father shared legal custody and equal and evenly divided physical custody of the minor children at Case No. 1927 of 2014, G.D.

On January 12, 2015, Father commenced the within support action. At the time the within action was commenced, Mother was a full time US Postal Service letter carrier. Father is a self-employed seller of sports memorabilia acting as a sole proprietor and doing business as Gameday Memorabilia. On or about September 1st, 2014, Mother vacated the marital residence. Father resides in and operates Gameday Memorabilia exclusively from the marital residence.

For 2014, Mother claimed gross earnings of \$51,440.00. On his 2014 Federal Income Tax Return Father claimed \$64,612.00 in gross receipt or sales.

In 2014, Father maintained three (3) bank accounts: 1) a Gameday Memorabilia account at PNC Bank; 2) a First National Bank Freestyle Checking Account; and 3) a First National Bank Savings Account. Father deposited \$64,612.00 into the Gameday Memorabilia Account in 2014. He also deposited \$76,162.01 in his First National Bank Freestyle Account and \$4,420.00 into his First National Bank Savings Account all in 2014. Father testified that deposits made into the First National Bank Freestyle Account were then transferred into the Gameday Memorabilia Account. However, at the time of the de novo hearing Father provided the Court with no deposit slips, no bank statements, no receipts, no itemization or documentation of any kind to support his testimony. He also testified that portions of the First National Bank deposits were loans from family members or friends but again had no documentation to support his testimony nor could he specify an exact amount.

DISCUSSION

Income is defined as follows:

“Income.” Includes compensation for services, including, but not limited to, wages, salaries, bonuses, fees, compensation in kind, commissions and similar items; income derived from business; gains derived from dealings in property; interest; rents; royalties; dividends; annuities; income from life insurance and endowment contracts; all forms of retirement; pensions; income from discharge of indebtedness; distributive share of partnership gross income; income in respect of a decedent; income from an interest in an estate or trust; military retirement benefits; railroad employment retirement benefits; social security benefits; temporary and permanent disability benefits; workers’ compensation; unemployment compensation; other entitlements to money or lump sum awards, without regard to source, including lottery winnings; income tax refunds; insurance compensation or settlements; awards or verdicts; and any form of payment due to and collectible by an individual regardless of source.

23 Pa.C.S. § 4302. Pa.R.C.P. 1910.16-2(c) lists the only deductions that are permitted from a party’s gross income in the calculation of net income for support, as follows:

Rule 1910.16-2. Support Guidelines. Calculation of Net Income
(c) Monthly Net Income.

(1) Unless otherwise provided in these rules, the court shall deduct only the following items from monthly gross income to arrive at net income:

(A) federal, state, and local income taxes;

- (B) unemployment compensation taxes and Local Services Taxes (LST);
- (C) F.I.C.A. payments (Social Security, Medicare and Self-Employment taxes) and non-voluntary retirement payments;
- (D) mandatory union dues; and
- (E) alimony paid to the other party.

Pa.R.C.P. No. 1910.16-2(c).

When determining a parent’s financial obligation to his children, a trial court must make a detailed appraisal of the parent’s actual earnings, perquisites, and the true nature and extent of his property and financial resources. *Labar v. Labar*, 557 Pa. 57, (Pa. 1999).

[I]n computing income available for support when the payor owns his own business, income must reflect actual available financial resources and not the often times fictional financial picture which develops as the result of depreciation deductions taken against . . . income as permitted by the federal income tax laws. Otherwise put, “cash flow” ought to be considered and not federally taxed income.

Heisey v. Heisey, 633 A.2d 211, 212 (Pa. Super. 1993) (quoting *McAuliffe v. McAuliffe*, 613 A.2d 20, 22 (Pa. Super. 1992)) (Emphasis added)

If the court were to accept the position of Father and confirm the interim order as the final order thus giving Father the unsubstantiated deductions claimed the result is that Mother pays Father the amount of \$1,910.00 per month. {1}

Considering that Father operates the business from the marital residence he currently occupies, the parties share legal and physical custody equally, Mother’s gross earnings in 2014 were \$51,440.00 and Father’s gross receipts or sales were \$64,612.00 the Court finds that solely utilizing Husband’s Federal Income Tax Return with its tax deductions is an example of the “fictional financial picture” which develops as a result of the Federal Income Tax Laws. {2} See *Labar*.

Support orders must be “fair, non-confiscatory and attendant to the circumstances of the parties.” *Fennell v. Fennell*, 753 A.2d 866 (Pa. Super. 2000). The interim order entered in this matter on April 17, 2015 was not. Wherefore, we will enter the following order:

{1} \$714.50 of Child Support for A. M. R., Jr., \$714.50 of Child Support for C. M. R. and \$397.00 to Father for APL/Spousal Support.

ORDER

AND NOW, this 22nd day of January, 2016, upon and after de novo hearing in this matter, the Domestic Relations Section is hereby ORDERED and DIRECTED to MODIFY the Interim Order of Support by calculating Plaintiff/Father's income for 2014 at the amount of \$64,612.00 in accordance with the opinion of this Court as well as any permissible deductions set forth in Pa. R.C.P. 1910.16-2(c) for either party and prepare a Final Order for the Court's signature.

BY THE COURT:
JOSEPH M. GEORGE, JR., JUDGE

ATTEST:

{2}The Court will not allow for the depreciation of the marital residence which is partially used for business purposes as it does not reduce the income to Father. Also, the Court will not allow the reduction of income by permitting Father to receive the benefits of deductions for expenses associated with the marital residence which he currently occupies. However, the Court would have considered a reduction from the gross receipts or sales for the cost of goods sold if the amount claimed was substantiated by credible evidence.

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