



Allegheny County Property Assessments Info Sheet

This info sheet aims to clarify the process of appealing OLD and NEW Allegheny County property assessments for owners of property in the City of Pittsburgh and Mt. Oliver. It also provides property owners and NSLC members with additional resources for information about the Court-ordered reassessment. This document refers to OLD and NEW values as defined below:

OLD values are the assessment values used for setting taxes in 2011 and prior years. These values are found on mailed notices under "Current Year". They are sometimes referenced as "Base Year values" because they are based on the 2002 assessment data, the last time the values were updated. The OLD values will be used to calculate 2012 taxes.

NEW values are the result of last year's Court-ordered reassessment. They are also known as "Next Year values" because they will be used to calculate 2013 taxes.

Update

On January 12th, 2012, Judge Stanton R. Wettick ruled that OLD Allegheny County property assessment figures can be used for one more year—effectively postponing implementation of the NEW reassessments until 2013. This one-year reprieve ensures that property owners have the opportunity to appeal the NEW values and that 2013 millage (tax) rates can be set to reflect adjusted values.

Who should appeal?

Property owners should consider appealing their NEW property assessment if the value increased by more than 45% (these appeals will be given scheduling priority), or if the assessment is significantly more than what the property would realistically sell for in today's market. Likewise, property owners should consider appealing their OLD property value if they believe the property is currently worth significantly less than their 2002 assessment.

History of reassessment & the bottom line

Property assessments have been a hotly debated issue in Allegheny County for more than 40 years. Residents of low-income neighborhoods have argued that the OLD values unfairly burden people whose properties drop in value and reward people whose properties rise in value. A 2009 ruling by the Supreme Court of Pennsylvania declared the base year system unconstitutional because taxpayers are not treated uniformly; precipitating last year's Court-mandated reassessment. (For a comprehensive history check out: pghfirm.com/allegheny-county-property-assessment-tax-appeals/37-year-history-of-allegheny-county-property-assessments/).

The bottom line: Allegheny County's real estate is being revalued and the NEW reassessment values will be used to calculate your 2013 taxes unless you successfully appeal.

Property description errors

To remedy mathematical and clerical errors in property descriptions, the County is encouraging property owners to send an email to fixerrors@alleghenycounty.us with the Parcel ID, contact info, and detail on the data correction. Submissions do not automatically result in changes and a property's assessed value may be affected by these changes. In some cases an assessor may verify the data on-site.

Important deadlines & Office of Property Assessments info

- **FEBRUARY 15th, 2012** last day to request an informal appeal review for **NEW** values
- **APRIL 2nd, 2012** last day to request a formal appeal of **NEW** values
- **APRIL 2nd, 2012** last day to request a formal appeal of **OLD** values
- The Office of Property Assessments is located downtown on the 3rd floor of the County Office Building at 542 Forbes Avenue, Pittsburgh PA 15219. They can be reached at (412) 350-4600, M-F, 8:30am-6:30pm.

Forms & scheduling

A separate appeals form must be completed for each parcel being appealed. In addition to being available online, formal appeal forms for OLD and NEW values can be found at all municipal offices, County-operated senior centers, County-sponsored libraries, the 3rd floor of the County Office Building downtown, or by calling (412) 350-4600.

Appealing **OLD** values

- No informal appeal process, only formal
- Go to www.alleghenycounty.us/opa/2012CurrentBaseYearValue.pdf to print and complete the formal appeals form, and mail or hand deliver it by April 2nd, 2012 to the Office of Property Assessments.

Appealing **NEW** values

- Informal *and* formal appeals processes offered, highly recommended to file for both
- Schedule an informal appeal online at apps.alleghenycounty.us/InformalReviews/ by February 15th, 2012.



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- Go to www.alleghenycounty.us/opa/2013NewAppealForm.pdf to print and complete the formal appeals form, and mail or hand deliver it by April 2nd, 2012 to the Office of Property Assessments.

Do not attach any evidence to the appeal form. Bring your evidence to the appeal hearing. For appeals of residential property, owners will be notified by mail approximately 14 days prior to the hearing with date, time and location. Owners appealing commercial property will be given approximately 30 days' prior notice to the hearing.

Preparing your case

There are two components to your appeal: (1) verifying accurate property data, and (2) determining the fair market value. It is vital to obtain your Property Record Card (\$2-\$5) from the Office of Property Assessment. Request the Card by calling (412)350-5011, and pick it up in room 303 in the County Office Building. The Card must be picked up at the Office, but anyone can pick up the card on your behalf. The information provided by the Property Record card is more than double what is available on the County's Real Estate webpage. It is also recommended to obtain the Sales Comparable Grid (\$2.50) from this Office, containing the properties that sold recently in your neighborhood which were used to determine your property's market value. Use this information to determine whether or not they are actually similar or comparable to your property.

Print out three copies of your email to fixerrors@alleghenycounty.us in which you identified any errors in the property description (e.g. building square footage, number of rooms, lot size, property use, etc). Next, accumulate any relevant evidence to support your opinion that your property was overvalued. Evidence that can strengthen your case includes, but is not limited to,

- Three examples (five preferred) of comparable properties—or 'comps'— sold within the past three years in your neighborhood; search at www.realstats.net (NOTE: only reference sales that resulted from an 'arm's length transaction'; discard foreclosures and examples of internal sales within a family or business)
- A copy of your deed with purchase price if the property was purchased relatively recently
- Photographs (particularly of internal and external areas of the property that might lower the value, e.g. water damage on ceiling, crumbling driveway, old wiring, old bathroom/kitchen, cracked foundation...)
- Appraisals, estimates, invoices (from credible professionals- realtors, engineers, carpenters, plumbers...)
- Other evidence relevant to the property's value (e.g. condition of surrounding neighborhood)
- NOTE: If you are appealing your OLD value, you may use the NEW value as evidence that your property has decreased in value since 2002.

Make at least four copies of every item of evidence and remember to bring your notice! You will be asked to distribute copies of your evidence to three other parties, and should retain a fourth copy for your own records.

Arrival and what to bring to your appeal hearing

Informal and formal appeals will be held downtown on the 3rd floor of the County Office Building. Arrive promptly and check in at the registration desk. Hearings typically last about 15 minutes. Be sure to bring the following documents:

- Copies of the Hearing Notice, Property Record Card, and Sales Grid
- Signed Authorized Representative form (if interested party is appealing on behalf of the property owner)
- Specific information and evidence demonstrating the property's value

The result of your appeal will be mailed to you several weeks after the hearing. Within 30 days of receiving the deposition you may appeal to the Board of Reviews if dissatisfied with the result.

Helpful Resources

- 1) www.realstats.net, search for recent comp sales
- 2) www2.county.allegheny.pa.us/RealEstate/Search.aspx, where you can verify the County has accurate property details
- 3) Schedule a request for an informal appeal review at <http://apps.alleghenycounty.us/InformalReviews/>
- 4) www.clpgh.org/research/business/pittsburgh/propertyAssessmentGuide.pdf
Guide developed by an attorney who served for five years on the Allegheny County Board of Property Assessment appeals; provides an explanation of appeals hearing rules and advice for preparing your case
- 5) pgfirm.com/allegheny-property-assessment-blog/ is a blog maintained by the law firm Flaherty Fardo, LLC, providing videos explaining the appeals process, an extensive history of Allegheny County reassessments, & tips for property owners
- 6) Mayor Ravenstahl's Appeal Assistance website: www.pittsburghpa.gov/mayor/appealassist/, "Property Owner Guide" at apps.pittsburghpa.gov/mayor/Property_Owner_Guide_20122.pdf, and 3-1-1 hotline for questions
- 7) "Tips for your appeal" from the County, www.alleghenycounty.us/opa/appeals.aspx#regular
- 8) County's "Court Ordered Reassessment Frequently Asked Questions"; www.alleghenycounty.us/reassessFAQ.aspx
- 9) www.alleghenycounty.us/courtreesass.aspx, outlines specific mailing dates for the remaining municipalities



Step-by-step guide to appealing OLD & NEW Allegheny County property assessments*

*(for properties within the City of Pittsburgh and Mt. Oliver)

- 1. Verify that your notice and property description contain accurate information. Identify any clerical or mathematical errors.**
 - Go to www2.county.allegheny.pa.us/RealEstate/Search.aspx to verify that the County has accurate information on your property
 - Email 'fixerrors@alleghenycounty.us' with any property description errors, or call (412)350-4600
- 2. Determine if your property was over-valued by either the NEW or OLD values.**
 - Consider appealing if your assessed value is significantly more than what your property would realistically sell for, or if the property increased by more than 45% in value
 - NOTE: Your case will be weakened if the property value increase is attributed to significant improvements made to the site or structure (e.g. large-scale renovation, added sf'age, etc.)
- 3. Request to schedule an informal appeal by [Feb. 15th, 2012](#) and file formal appeals by [April 2nd, 2012](#)**
 - Formal appeals for OLD values must be filed by April 2nd and use the form: <http://www.alleghenycounty.us/opa/2012CurrentBaseYearValue.pdf>
 - Schedule an informal appeal of NEW values online at apps.alleghenycounty.us/InformalReviews/ or by calling (412)350-4600.
 - Formal appeal form for NEW values: www.alleghenycounty.us/opa/2013NewAppealForm.pdf
 - You will be notified by mail approx. 14 days prior to the hearing with date, time and location for all residential properties; approx. 30 days' prior notice is given for commercial properties
- 4. Request and pick up your Property Record Card and Comparable Sales Grid**
 - Call (412)350-5011 to request both pieces of information
 - Pick up materials from room 303 of County Building (\$2-5 for the Property Record Card, \$2.50 for Sales Grid)
 - The Card must be picked up at the Office, but anyone can pick up the card on your behalf (likewise you can request the Property Record Card for any property in Allegheny County)
- 5. Gather evidence to support your case that the property was overvalued**
 - Make four copies of every piece of evidence
 - 3-5 examples of comparable properties that sold in your neighborhood within the last 3 years
 - Copy of deed if property was recently purchased, photographs, appraisals, estimates, invoices...
- 6. Take action if you are unable to attend your scheduled hearing**
 - One postponement per party may be requested. Requests must be in writing at least seven days before the scheduled hearing date
 - If you fail to attend your hearing without a timely request for a postponement your appeal will be classified as withdrawn and your right to appeal for the year will be forfeited
 - Complete and mail or fax this form: www.alleghenycounty.us/opa/Postpone.pdf
- 7. Attend hearing and present your case**
 - Bring copies of Hearing Notice, Property Record Card, Comparable Sales Grid
 - Bring signed Authorized Representative form (if interested party is appealing on behalf of property owner, find form at www.alleghenycounty.us/opa/Appoint06.pdf), bring copies of your evidence
 - Hearings held on 3rd floor of County Building
 - Typical hearing lasts 15 minutes, but vary on amount of evidence presented
 - The result of your appeal will be mailed to you several weeks after the hearing
- 8. Appeal again if dissatisfied with hearing result.**
 - Any party may appeal the decision of the Board (filing fee applies)
 - An appeal to the Board of Reviews must be made within 30 days of the mailing date indicated on your deposition issued by the Board
 - You can file an appeal electronically at dcr.alleghenycounty.us under the Civil/Family Division; or at the Department of Court Records, Civil/Family Division, located on the first floor of the City-County Building, 414 Grant Street, in downtown Pittsburgh