

**ALLEGHENY COUNTY BOARD OF PROPERTY ASSESSMENT
APPEALS & REVIEW**

**MINUTES OF THE REGULAR MEETING HELD
THURSDAY, FEBRUARY 15, 2024**

PRESENT:

WAYDE FARGOTSTEIN, BOARD CHAIR
RICHARD SNIPE, VICE CHAIR
MICHELLE PAYANZO, SECRETARY
LESANS MONTGOMERY, MEMBER
MICHAEL SULEY, MEMBER
SUSAN THORNTON LARA, MEMBER

ALSO PRESENT:

AMY SCHREMPF, BOARD SOLICITOR
BARBARA BALDWIN, BOARD ADMINISTRATOR

BPAAR Meeting Minutes
February 15, 2024

Call to Order, Roll Call

Mr. Fargotstein called the meeting to order at 8:09 a.m. Ms. Payanzo called the roll and determined that all were present and a Quorum was present.

Approval of the Minutes of the Prior Regular Meeting of February 1, 2024

Ms. Payanzo makes a motion to approve meeting minutes. Mr. Suley seconds. All in favor. MOTION CARRIED.

Public Comment Period

Mr. John Silvestri, Esq., - presented the Board with the word equalization. Equalization as it applies to assessment appeal hearings should be uniform. Mr. Silvestri recalled the past with changes in County personnel and the appeals process ultimately led to an inflated common level ratio and removing the equalization factor from the assessment appeals process. Mr. Silvestri also shared that the assessment law statute states that Assessors are to attend tax assessment appeal hearings. Mr. Silvestri feels that due to changes in assessment personnel and in the appeals process of transferring Assessors from Board control to the County's control, it ultimately leaves no checks and balances over equalization.

Mr. Silvestri requested for the Board to read the statute to see if it's possible to incorporate the concept of Equalization back into the hearing process. If you have equalization as a check and balance, the common level ratio doesn't make a difference because the equalization process brings us to a fair, equitable and uniform assessment.

Solicitor's Report (Ms. Schrempf)

Exemption Appeals

Beltzhoover Consensus Group (Tax Year 2021 – Forward), Parcel ID# 15-M-76, 15-M-98 and 15-M-131, Cedarhurst Street, Pittsburgh, PA

Mr. Suley made a motion to grant the exemption for 2021 – forward for parcels 15-M-76, 15-M-98 and 15-M-131. Deny request for nunc pro tunc relief due to no evidence and administrative breakdown. Ms. Payanzo seconded the motion. All in favor. MOTION CARRIED. Mr. Snipe abstained.

Pittsburgh Buddhist Center (Tax Year 2023), 58 QSI Lane, Allison Park, PA 15101, Parcel ID# 1215-A-175 and 1215-B-268 (currently 68% exempt and 32% taxable).

Mr. Suley made a motion to ward 80% exemption for parcel 1215-B-268 for tax years 2023-forward. Deny exemption for lack of use for Parcel ID# 1215-A-175. Ms. Payanzo seconded the motion. All in favor. MOTION CARRIED.

Christ Temple Church of Pittsburgh, PA Inc. (Tax Year 2023), 7040 Mount Vernon Street, Pittsburgh, PA 15208, Parcel ID# 174-A-92

Mr. Suley denied exemption on parcel 174-A-92 for lack of use. Mr. Snipe seconded the motion. All in favor. MOTION CARRIED.

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Homestead Abatement Appeals

Jeffrey and Jennifer Zahren (Tax Year 2023), 237 Carrington Street, Pittsburgh, PA 15212, Parcel ID# 23-F-244.

Ms. Payanzo made a motion to deny appeal for homestead application for parcel 23-F-244. Mr. Suley seconded the motion. MOTION CARRIED.

Appeals Department Report (Ms. Brown)

Ms. Brown provided the Appeals department status report as submitted. Still in the process of getting outstanding appeal hearings heard. As of the date of the report there has been 629 annual appeals filed for 2024.

Items from OPA Department (Ms. Brooks)

None proffered.

Items from the Board Administrator (Ms. Baldwin)

Request for new disposition letter with current date | Parcel ID# 85-R-48

Mr. Suley made a motion to table request to next Board meeting. Ms. Montgomery seconded the motion. All in favor. MOTION CARRIED.

Board Approval List

Tax Year 2022, First Parcel ID# 801-L-30
Tax Year 2022 (Y), Frist Parcel ID# 2-G-22
Tax Year 2023, First Parcel ID# 238-G-10
Interim Tax Year 2022, Parcel ID# 499-H-361
Interim Tax Year 2021, Parcel ID# 726-R-468

No pulls or recusals

Mr. Snipe makes a motion to approve. Ms. Montgomery seconded the motion. All in favor. MOTION CARRIED.

Old Business.

Tyler Technologies – CLR application in IASWorld – Mr. Suley following up with a discussion he had with Ms. Brooks of OPA in October 2023. Ms. Brooks was not present. Mr. Suley asked Mr. Fabian if he had an update from Ms. Brooks and his response was no.

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New Business.

County Council Ordinance – 12917-24 = Training requirements.

Ms. Montgomery states that she agrees and supports training. She is looking for clarification on expectations, number of hours and frequency of training.

Ms. Montgomery, Ms. Schrempf and Mr. Suley had an exchanged their thoughts on the training requirements. County Council Ordinance 12917-24 will be presented at the next County Council meeting and is expected to pass.

Mr. Suley stated that he presented Board member training at the October 12, 2023, Board meeting. The training he describes can be attended in person or taken online. The materials are updated every year and presented by Chief Assessors, lawyers and solicitors from around the state.

Ms. Montgomery still seeks understanding on the training requirements which are not clear or specific in the Ordinance.

Ms. Schrempf agrees with Ms. Montgomery that there appears to be a conflict in the requirements as information is not clear and specific.

Mr. Fargotstein raises the question of Board member pay if they are to hear hearings.

Mr. Fabian shared with the Board that he recently took the three-hour training on exemptions which was a very thorough and good course.

There is no dispute with participating in training but rather clarification of the requirements.

County Council Ordinance – 12918-24 – Rules and Regulations for Appeals

Ordinance 12918-24 Rules and Regulations for Appeals covered under discussion of Ordinance 12917-24 training requirements.

BPAAR audio recordings

Mr. Suley states that he would like to preserve the audio and visual recordings.

BOV Stipulations

BPAAR does not receive stipulations from the BOV. Mr. Suley asked Mr. Fabian if the stipulations that OPA receives from the BOV can be shared with BPAAR. Mr. Fabian said yes.

Adjournment

Meeting adjourned at 9:06 a.m.

Executive session held following meeting.


Michelle Payanzo, Board Secretary