

## Tips for Assessment Appeal Hearings

Please refer to the Board's Rules for additional information at <http://www.alleghenycounty.us/real-estate/assessment-appeals/bpaar.aspx>

Nothing contained in this document is intended to replace or amend the Board Rules.

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Appeal hearings provide property owners and/or taxing bodies an opportunity to present evidence to challenge the County's certified assessment. The Board of Property Assessment Appeals and Review (the "BPAAR") conducts one hearing per property, regardless of whether more than one party filed an appeal, for that year, on the parcel. The BPAAR does not advocate for any party's position and conducts its hearings in an impartial manner.

The parties shall conduct themselves in a professional, respectful manner; the hearings are not confrontational or argumentative. The BPAAR did not assess the property, does not direct the County's assessment process, and does not control the amount of taxes imposed by your local taxing body.

The BPAAR will increase, decrease, or sustain the assessment based on the evidence of value presented at the hearing. Relevant evidence includes evidence of value of the property in the base year of 2012 OR evidence of the current market value of the property.

### 2021 Telephone Hearings

**The BPAAR will conduct its 2021 assessment appeal hearings by telephone. The telephone hearing procedure and submission of evidence is governed by the *BPAAR Telephone Hearing Tip Sheet for 2021* and the *BPAAR Rules and Regulations*.**

### Property's Value

All parties may present any relevant evidence to support opinion of value – either value as of the base year or current market. The 2012 Reassessment created a base year of 2012. At the beginning of each hearing, the appellant must declare whether they are seeking BASE YEAR (BY) Value or CURRENT MARKET (CM) Value.

**BASE YEAR (BY):** If the appellant chooses to present base year sales, this means the evidence must show what the property was worth in 2012—sales closer in time to January 1, 2012 are generally more relevant.

**CURRENT MARKET (CM):** Pursuant to an Order of Court, the Common Level Ratio (CLR) must be applied to a property's current market value (if proven) to determine that property's value for tax assessment purposes. The CLR for tax year 2021 is 87.5%. For example, if an appellant proves the Current Market Value of a property to be \$100,000 at a 2021 BPAAR Hearing, its value for assessment purposes will be \$87,500.

### Evidence at the Hearing

The BPAAR operates under relaxed rules of evidence. Thus, the BPAAR may consider documents prepared by third parties such as photographs, appraisals, estimates, invoices and other evidence relevant to the property's value without authentication. The failure, however, to provide live testimony from the appraiser or other third party may affect the weight given to the appraisal or other document.

Generally, arms-length sales of both the subject and comparable properties are most relevant as evidence of value. Assessments of comparable properties are generally not relevant as evidence of value. Value may also be established under the income and cost approaches. To establish market value under the income-approach, the BPAAR assigns the greatest weight to income and expenses statements that have been audited by a third-party professional.

### What to Do if You Can't Attend a Scheduled Hearing

One postponement per party may be requested and must be submitted **at least SEVEN days prior to the hearing**. Requests for postponements (including **emergency requests**) must be made in writing and must be faxed (412-350-3008), emailed/submitted electronically ([AppealPostponement@AlleghenyCounty.US](mailto:AppealPostponement@AlleghenyCounty.US)), or hand-delivered (Room 334, County Office Building, 542 Forbes Avenue, Pittsburgh, PA 15219). Emergency requests cannot be sent by regular mail and must also include contemporaneous notice to all parties. If an appellant fails to attend a scheduled hearing without a timely request for a postponement, the appeal will be classified as withdrawn and the appellant will have no further right to appeal the assessment for the year at issue.

**The BPAAR cannot give legal advice and encourages parties to seek expert legal and/or real estate appraisal guidance in preparing and presenting their evidence of value.**