

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.

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.

Arrival and What to Bring

Arrive promptly and check in at the registration desk. Hearings will be conducted as close to the scheduled times as possible but ***will not be heard earlier than the scheduled time***. We ask for your patience. Please bring the following documents: a copy of the Hearing Notice; a signed Authorized Representative form, if appropriate; and specific information demonstrating the property's value. Please bring three (3) copies of your evidence for distribution to the other parties. The Hearing Officer retains all evidence presented at the hearing. Evidence not left with the Hearing Officer will not be considered. Please make copies for your records.

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 2017 is 87.1%. For example, if an appellant proves the Current Market Value of a property to be \$100,000 at a 2017 BPAAR Hearing, its value for assessment purposes will be \$87,100. For 2017 appeals, sales closer in time to January 1, 2017 are generally more relevant.

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.

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 (7) 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), or hand-delivered (Rm. 334, County Office Building, 542 Forbes Avenue, Pgh. PA). Emergency requests **cannot be sent 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.