

Commonwealth Court Affirms Denial to Challenge to Allegheny County Property Assessment System

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The property tax assessment system in Pennsylvania, particularly in Allegheny County, has been challenged on various grounds throughout the years. Recently, Commonwealth Court dismissed a class action lawsuit seeking relief from property assessment increases ordered by the Allegheny County Board of Property Assessment, Appeals and Review (“BPAAR”). The owners contested the power of the taxing authorities — here, Allegheny County, the City of Pittsburgh and Pittsburgh Public Schools — to bring assessment appeals and to rely on current market values in setting new assessments. The owners argued that this conduct violated the State constitution and the Allegheny County Home Rule Charter. The Court of Common Pleas of Allegheny County had dismissed the lawsuit, stating the legal arguments relied on by the owners were not sufficient to maintain their action. On appeal, Commonwealth Court agreed to dismiss the class action complaint, but on the grounds that the owners failed to exhaust remedies available to them under the administrative process provided by the applicable County assessment laws. [Click here to read the opinion.](#)

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