

## Allegheny County Property Tax Appeal Season Resumes

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In Allegheny County, only two things are certain in life: death and property tax assessment appeals. Every year, County property owners have the opportunity to file an assessment appeal, and as always, an appeal may provide an opportunity for a reduction in your taxes.

Foremost, owners should determine if their property has actually decreased in value over the past several years. Buildings may need renovation. Your home or business property may be in areas that are not “hot spots” relative to the rest of the County. For commercial parcels, increased vacancies or rent reductions caused by market conditions can lessen a parcel’s value.

Also keep in mind that in Allegheny County, as in every other county in Pennsylvania, assessments are subject to the “common level ratio.” Very roughly speaking, this ratio is like a deflation factor so that owners do not face assessment increases merely because the cost of living has risen.

For 2020 the ratio in Allegheny County is 86.2%. That means that if you have a property that has a fair market value of \$100,000, for assessment purposes, the property should be taxed at \$86,200. As a result, even if a property has remained the same in value or has undergone marginal value increases over the past few years, taxpayers still may be eligible to achieve an assessment reduction.

Assessment reductions are usually proven through recent sales of comparable properties, or if the parcel produces income, through the property’s income and expense statements. Owners should use common business sense in considering whether to file an appeal. If properties in your area are selling for \$1.5 million and your assessment is \$1 million, careful consideration should be made before filing an assessment appeal.

The officials hearing your tax appeal at the Board of Property Assessment (the first stage of the assessment process in Allegheny County), or at the Board of Viewers (the second stage) are very knowledgeable about local real estate. But if sound reasons exist, opportunities should be pursued and retention of legal counsel knowledgeable about Allegheny County tax appeal law and practice should be considered. The appeal deadline is March 31, 2020.

For further information contact Tucker Arensberg attorneys John Vogel at (412) 594-5622 or Gavin Robb at (412) 594-5654 or Chris Voltz at (412) 594-5580.