



# PROPERTY APPEAL EDUCATION GUIDE

As Controller, it is my job to make sure our County government is working for every one of our residents. The property appeal process is complex and ever-changing. I hope today's presentation helps you better understand this process and your rights.

- Allegheny County Controller

☎ 412.350.4660  
🌐 [alleghenycontroller.com](http://alleghenycontroller.com)  
f [facebook.com/alleghenycontroller](https://facebook.com/alleghenycontroller)  
🐦 @AC\_Controller

THESE FORUMS ARE INTENDED TO BE A RESOURCE AND NOT LEGAL ADVICE.



## How are Property Taxes calculated?

The property taxes in Allegheny County are the result of two separate values: the **millage rate**, which is set by the taxing bodies, and the **property values**. The property value can be changed through the appeal process, while the millage rates are set by the respective taxing bodies. To calculate the total property taxes: Take the sum of all the respective millage rates, multiply by .001, and then multiply that sum by the property value.

## Would I benefit from appealing my Property Taxes?

There is no cost to file an appeal with Board of Property Assessment Appeals and Review (BPAAR). If you feel that your property assessment is too high, relative to your neighborhood, then an appeal may be worth pursuing.

## When can an appeal be filed?

The annual appeal period begins on January 1st and closes on March 31st. All appeals, whether filed by the property owner or the taxing body, must be filed by the appeal deadline. Late appeals are only accepted under very limited circumstances.



## What can trigger an appeal?

### **Owner Appeal:**

- New appeals can be filed and accepted beginning January 1st through March 31st.

### **Taxing Body Appeal:**

- Usually only in the case of a recent purchase – taxing bodies will file yearly appeals on recently purchased properties that have sold above the current assessed values. For example, if property X was purchased for \$150,000 and its current assessed value was \$65,000, there is a high probability that the school district (and to a lesser extent, the municipality) will file an appeal.

### **Recent changes to building** (filing of building permits)

- This route is rare but it does occur when the permit drastically alters the value of a property. In some cases, this will trigger an interim appeal.

## Do I need an attorney?

In most cases, no. However, please refer to our website for further information.



## What type of evidence?

This will vary and be specific to each individual property and appeal. Appraisals, sale comparables (NOT assessed values), pictures of problem areas, and estimates of needed repairs are some of the most commonly used and accepted pieces of evidence. As a general rule, the evidence should be tangible and verifiable and is better than simple oral testimony. A picture or an estimate of a problem area is better than describing it.



You may submit evidence online via the Real Estate Portal page for the parcel. See the “Appeals Status” tab.



You may email evidence using attachments to: [appeals@alleghenycounty.us](mailto:appeals@alleghenycounty.us)



You may mail paper copies to:  
542 Forbes Avenue  
County Office Building, Rm 334  
Pittsburgh, PA 15219

**NOTE:** All evidence must be received by the County at least 10 days prior to your scheduled hearing. Additionally, evidence will not be returned, as it will remain part of the official hearing file. Keep a copy for yourself, as well.

Examples of evidence formats are: picture files, PDF's, Word documents, and other static sources, not including links or videos.

## Submit your appeal using a PDF:



- In Word and many other applications, select *File > Save As* and then choose the file format PDF.
- If you have a PDF Printer application, you can select *Print* and then choose Print to PDF or something similar.
- On an iPhone, you can scan documents and save as a PDF. Open your *Notes* app, create a new *Note* and select the camera icon. Now select “*Scan Documents*” and you can snap an image of multiple documents to save as a PDF.

## What is the formal process at the Board of Property Assessment Appeal & Review (BPAAR)?

Despite being named a “formal hearing”, it is rather informal. In the pre-COVID era, hearings were in an office-like room with a hearing officer, an individual with a real estate background, who will accept the evidence presented and write a report with their opinion. The report will go in front of a reviewer, and finally it will be voted on by the entire Board of Property Assessment Appeals and Review. The actual hearing takes about 10 minutes, but the wait for a ruling usually takes up to 6-8 weeks. Since COVID, all of the hearings are now conducted by phone. It is unclear if there will be a return to in-person hearings.

# What to do in the event of an unfavorable disposition at the BPAAR level?

In the event of an unfavorable ruling, there is recourse in the form of an appeal to the Board of Viewers in the Court of Common Pleas. This appeal does have a filing fee and must be filed within 30 days of receiving the disposition from BPAAR.



## RESOURCES

### NEIGHBORHOOD LEGAL SERVICES ASSOCIATION

📍 928 Penn Avenue  
Pittsburgh, PA 15222

☎ 412.255.6700  
🌐 [nlsa.us](http://nlsa.us)

### ALLEGHENY COUNTY BAR ASSOCIATION

📍 414 Grant Street  
Pittsburgh, PA 15219

☎ 412.402.6714  
🌐 [acba.org](http://acba.org)

### ALLEGHENY COUNTY PROPERTY ASSESSMENTS

📍 542 Forbes Avenue, 101  
Pittsburgh, PA 15219

☎ 412.350.4636 - Option 2  
🌐 [allegchenycounty.us](http://allegchenycounty.us)

### PITTSBURGH COMMUNITY REINVESTMENT GROUP

📍 1901 Centre Avenue, Ste 200  
Pittsburgh, PA 15219

☎ 412.291.6732  
🌐 [pcrg.org](http://pcrg.org)

For more information, please visit our website  
[alleghenycontroller.com](http://alleghenycontroller.com)

Allegheny County Controller's Office  
**CONTROLLER COREY O'CONNOR**

436 Grant Street, Courthouse 104, Pittsburgh, PA 15219