

MAYOR LUKE RAVENSTAHL'S

PROPERTY OWNER EDUCATION PROGRAM*



CITY OF PITTSBURGH

CITY-COUNTY BUILDING
414 GRANT STREET
PITTSBURGH, PA 15219

TELEPHONE: 311

*THIS IS INTENDED FOR OWNER-OCCUPIED RESIDENTIAL PROPERTIES ONLY AND ALL INFORMATION IS SUBJECT TO CHANGE.

I. BASIC INFORMATION ABOUT PROPERTY ASSESSMENTS

A. 2012 Reassessment

Currently the County is undergoing a judicially mandated county-wide reassessment. This includes properties within the City of Pittsburgh. All properties will be reassessed. The assessment of each property should reflect its market value for 2012. This value will be determined by what is on the Property Record Card (as discussed below), the condition of the neighborhood, any recent sale of the property, recent sales of comparable properties, as well as any other relevant information.

B. Important Terms

Property Record Card

The property record card contains detailed information regarding the property, including, but not limited to, the number of bedrooms and bathrooms, square footage, condition, year built, and neighborhood. **If information on the property card is incorrect it is important to correct it immediately as this information may affect the property assessment.** Property owners can correct the information by either contacting the Office of Property Assessment, or through the informal or formal hearing processes.

A Property Record Card can be obtained from the County at the Office of Property Assessment for \$0.54:

Third Floor – County Office Building
542 Forbes Ave, Pittsburgh PA 15219
412-350-4600

Some, **but not necessarily all**, of the information is available online:
www2.county.allegheny.pa.us/RealEstate/Default.aspx

Subject Property – The property at issue in the hearing.

Parcel ID – Sometimes referred to as block & lot, it is a number to identify each parcel. It can be found on a deed, or on the county website (after an address search). It can also be found on the letter sent by Mayor Ravenstahl.

Hearing Officer – Real Estate professional who conducts the hearing.

Market Value – The fair market value given by the County assessors to a property.

Assessed Value – The Market Value, less abatements or exemptions. This is the value a property is taxed on.

Millage Rate – The tax rate, set by the taxing bodies, which is applied to the Assessed Value to determine the amount of taxes owed. The Millage Rate must be adjusted in accordance with any change in property values so that the taxing body does not receive a tax windfall due to the reassessment.

II. HOW THE INFORMAL REVIEW PROCESS WORKS

Residential property owners have until February 15, 2012 to request an informal review. Information on this process should be provided on the County notice regarding the reassessment. Informal reviews provide property owners with the opportunity to correct any inaccuracies to the property characteristics, as well as to present evidence of what the owner believes the proper value to be. Only the property owner and the reviewer will be present at an informal review. To request an informal review, property owners should either call the Allegheny County Office of Property Assessment (number above) or make a request online at apps.alleghenycounty.us/InformalAppeals.

III. HOW THE FORMAL ASSESSMENT APPEALS PROCESS WORKS

- A. The Board of Property Assessment Appeals and Review (“Board”) holds formal assessment appeal hearings. This process is initiated by filing a 2012 Assessment Appeal Form with the Board.

2012 Assessment Appeal Form – This form is used to file a formal appeal to challenge the current assessed value and **must be filed with the Board by April 2, 2012** for a 2012 appeal. This form can be obtained at the Office of Property Assessment (address above), at all Allegheny County sponsored libraries, all County operated senior centers, or on the County’s website.

- B. After a formal appeal is filed, a hearing will be scheduled before a hearing officer designated by the Board. A notice of that hearing will be mailed to all parties, including the property owner, the municipality, the school district, and the county.
- C. If the scheduled hearing date and time does not work for any party, a postponement may be requested by contacting the Board in writing, but keep in mind, **the property owner may only request one postponement.**

Authorized Representative Form – If the property owner cannot personally attend the formal appeal hearing or would like to attend with a representative, he/she may appoint a representative to attend the hearing by filling out an Authorized Representative Form. The representative must have the signed form at the hearing.

D. The Hearing

- At the scheduled hearing, the Hearing Officer will record the hearing.
- The Hearing Officer will explain the process and ask if the County information on the property record card is correct.
- The Hearing Officer will then receive all evidence presented by any party, including testimony and documents.
- After the hearing concludes, the Officer will review the evidence, and prepare a written report and recommendation to the Board.
- The Hearing Officer will not make a decision or inform the parties of his/her recommendation.
- A property owner may bring in evidence of the value of the property. Evidence of the condition and physical characteristics of

the property, any recent sale of the subject property, recent sales of comparable properties, and appraisals by a certified professional are some examples of the types of evidence a property owner may bring, but this list is not exhaustive.***

** Remember to **bring at least three copies of all of the evidence** to give to the other parties. The hearing officer will keep a copy of the evidence so property owners should be sure to retain a copy for their own records.

The County offers advice for property assessment hearings. That advice can be found on the County website.

E. The Decision of the Board of Property Assessment Appeals and Review

- The Board meets periodically and reviews the evidence and the recommendation of the Hearing Officer for each appeal which has been filed.
- The Board may raise, lower, or keep the assessment of the property the same.
- The Board issues the final decision as to the assessed value of the property.
- A notice will then be sent to all interested parties as to the decision of the Board.

Appealing the Decision—Any party may appeal the decision of the Board to the Court of Common Pleas. The appeal **must be filed within 30 days of the mailing date of the Board's decision.**

F. WHERE TO GO FOR HELP

Property owners may call Mayor Ravenstahl's 311 line for more help.

Help can also be obtained directly through the Office of Property Assessment (contact information above) or by visiting their website.