

‘...While every tax is a burden, it is more cheerfully borne when the citizen feels that he is only required to bear his proportionate share of that burden measured by the value of his property to that of his neighbor. This is not an idle thought in the mind of the taxpayer, nor is it a mere speculative theory advocated by learned writers on the subject, but it is a fundamental principle written into the constitutions and statutes of almost every state in this country’

-The Pennsylvania Supreme Court

# What is a CLR?

## **Common Level Ratio**

- Bridge to the 2012 Base Year Value
- Changes yearly with Changing Market Values
- Used during Tax Assessment Appeal

# How is it used?

## **In a Tax Appeal**

$$\text{Market Value} \times \text{CLR} = \text{Assessed Value}$$

- Used by School Districts in Tax Assessment Appeals to Increase Assessed Value – Sale Chasing
- Used by Property Owners in Tax Assessment Appeals to Reduce Assessed Value

# How is it computed?

- All sales sent to STEB (State Tax Equalization Board) annually
- Each sale coded - Valid or Invalid
- ONLY Valid sales are used by STEB to calculate CLR
- Median or Middle sale is the CLR

*As sale prices go up, the CLR goes down*

# Example – median is the CLR

	Sale Price(SP)	Assessment (AV)	Ratio (AV/SP)	
sale #1	60,000	55,000	.92	55,000/60,000
sale #2	100,000	80,000	.80	80,000/100,000
<b>sale #3</b>	<b>200,000</b>	<b>130,000</b>	<b>.65</b>	<b>130,000/200,000</b>
sale #4	450,000	270,000	.60	270,000/450,000
sale #5	300,000	165,000	.55	165,000/300,000

**CLR 65%**

# What went wrong in Allegheny County?

## **Problem**

STEB guidelines not followed

- Valid sales marked Invalid
- Invalid sale marked Valid

examples

## **Result**

CLR artificially high

- Assessment for properties appealed too high
- Property owners pay too much tax, and more than neighbors
- NON UNIFORMITY

# CLR Correction Team

- Barbara Stern, data analysis, discovered wrong coding and CLR
- John M Silvestri, attorney, legal analysis, litigation
- Mike Suley, former Realtor, market analysis
- Additya Ramdas, PhD, statistician
- Neil Xu, PhD, candidate, statistical analysis
- Patrick Hickman, CPA, CLR formula application

# How it's changed?

## Example

Property sold for \$200,000 in 2021, Brentwood

- Base Year AV – 127,000                      tax due \$6416

School District appealed in 2022

- CLR 81.1 New AV 162,200              tax due \$ 8194 - increase \$1778

- CLR 63.5 New AV 127,000              tax due \$ 6416 - increase \$0\*

\*This is what the CLR is supposed to do!!



# Tribunals

- Common Pleas Court – Judge Hertzberg
- Commonwealth Court – En Banc Panel of 10 Judges
- State Tax Equalization Board – 3 Board Members
- Board of Property Assessment
- Board of Viewers

# What's happened so far?

Common Pleas Court

- CLR changed from 81.1 to 63.5

Commonwealth Court

# What's coming?

- Require proper oversight – qualified Chief Assessment Officer
- Challenge other years' CLR
- Correct 'Ratio Year' to be applied
- Method to determine CLR

# Workshop – Your property

- <http://www2.alleghenycounty.us>
- Compute the county's tax value of your property
- MATH!!  
*'2023 Full Base Year Market Value' X CLR Factor '1.57'*  
*\*CLR Factor may change for 2023*
- Base Year Assessment
- County Property Description tab
- County Property Record Card

# Fair Market Value NOT Fair Market Value

The screenshot shows an Outlook email interface. The email subject is "AlleghenyCountyInstruction-FairMktVal...". The main content is a PDF document titled "2021 ALLEGHENY COUNTY REAL ESTATE TAX STATEMENT" from John K. Weinstein, Allegheny County Treasurer. The document includes a table with the following items:

Item	Value
1) FULL MARKET VALUE (as established by the Allegheny County Office of Property Assessments)	2
2) HOMESTEAD EXCLUSION	- \$18,000
3) TAXABLE MARKET VALUE	3
4) ALLEGHENY COUNTY MILLAGE RATE	4.73
5) GROSS TAX	4
7) ADJUSTED GROSS TAX	5
8) PAY THIS DISCOUNT AMOUNT DUE BY MARCH 31, 2021	6

Below the table, there are instructions for payment and contact information for the Treasurer's Office. To the right of the tax statement, there is a list of explanatory notes:

- 1 LOT & BLOCK:** The lot and block survey system is a method used by Allegheny County to locate and identify land parcels.
- 2 FULL MARKET VALUE:** Property value as determined by the Office of Property Assessment.
- 3 TAXABLE MARKET VALUE:** The full market value minus the Homestead Exemption of \$18,000, if applicable.
- 4 GROSS TAX:** The taxable market value multiplied by the millage rate equals the gross tax due.
- 5 ADJUSTED GROSS TAX:** Amount due by April 30, after all exemptions have been applied to the tax amount.

The email interface also shows a sender "Barbara Stern" and a date "Fri 3/10/2023 3:37 PM". The email content is partially obscured by a "Get more storage" banner at the bottom.

# Question – At what Market Value am I being taxed ?

- Use the value on the Allegheny County website – ‘2023 Full Base Year Market Value’ divided by .635 (the Common Level Ratio for 2020)
- Example  $179,400 / .635 = \$282,500$

School District:	Wilkinsburg Boro	Neighborhood Code:	86604
Tax Code:	Taxable	Owner Code:	Regular
Class:	Residential	Recording Date:	1/28/2020
Use Code:	SINGLE FAMILY	Sale Date:	1/13/2020
Homestead*:	Yes	Sale Price:	\$205,000
Farmstead:	No	Deed Book:	17917
Clean And Green	No	Deed Page:	13
Other Abatement:	No	Lot Area:	3,164 SQFT

\* If this property had a recent sale or deed change the 'YES' that is showing may apply to the prior owner.  
New owners wishing to receive the abatement must apply.  
The deadline to apply is March 1st of each year.  
Details may be found on the [County's abatement page](#).

2023 Full Base Year Market Value		2023 County Assessed Value	
Land Value	\$11,400	Land Value	\$11,400
Building Value	\$168,000	Building Value	\$150,000
Total Value	\$179,400	Total Value	\$161,400

  

2022 Full Base Year Market Value		2022 County Assessed Value	
Land Value	\$11,400	Land Value	\$11,400
Building Value	\$168,000	Building Value	\$150,000
Total Value	\$179,400	Total Value	\$161,400

Address Information

If this Market Value is more than your property is worth, you are likely over assessed!

# What should my assessment be when I know my property 2022 Market Value?

2022 Market Value X Common Level Ratio (CLR) = Assessed Value

Example \$281,658 X 63.5 = 178,853

Note – it is important that the Market Value is a current value



# The appeal process?

## File appeal yourself

### Advantage

- No cost

### Disadvantage

- say things that hurt you
- stress

## Hire a Representative

### Advantage

- less stress
- experience

### Disadvantage

- Cost – fixed or contingent

# 2022 and 2023 Appeal Years? File 1 or Both?

- appeal form same for both years
- must complete both appeal forms
- cannot appeal if you did not own
- evidence to submit for each year
- 2022 decision carry forward to 2023?



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### ALLEGHENY COUNTY BOARD OF PROPERTY ASSESSMENT APPEALS & REVIEW



## 2022 ASSESSMENT APPEAL FORM ANNUAL APPEAL - Second Filing Period FILING DEADLINE: March 31, 2023

(Hand-delivered by close of business 3/31/2023; postmarked or electronic receipt dated by 3/31/2023)

Office Use Only – Stamp Date

- ALL SECTIONS MUST BE COMPLETED.**
- Email **signed** and scanned applications to: AnnualAppeals@AlleghenyCounty.US
  - Mail/Deliver to County Office Building, 542 Forbes Ave., Room 334, Pittsburgh, PA 15219
  - Keep a copy of this form your records. The appellant is responsible for retaining proof of filing of this appeal.
  - Taxing jurisdictions must serve property owner(s) with a copy of their appeal.
  - Evidence may NOT be sent with this form.
  - Evidence must be received by BPAAR 10 days before your hearing date. <sup>A</sup>

**PARCEL ID: (Lot/Block) Number** (A SEPARATE FORM MUST BE USED FOR EACH PARCEL BEING APPEALED)

EXAMPLE: 0123-A-00456-0000-00

[ ]	[ ]	[ ]	[ ]	-	[ ]	-	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	-	[ ]	[ ]
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Location of Property Being Appealed: (Example: 123 Test Street, Pittsburgh, PA 15219)

Address: \_\_\_\_\_

Appeal filed on behalf of (check only one):  Property Owner  School District  Municipality  
 Check here if multiple appeals are being filed under this owner. (SUBMIT SEPARATE FORM PER PARCEL <sup>B</sup>)

Are there any property description errors?  Yes  No      Municipality: \_\_\_\_\_

If yes, explain below. Note: High Value is NOT a Description Error.      School District: \_\_\_\_\_

Examples: Too many bathrooms or acreage is wrong      Name of Property Owner(s): \_\_\_\_\_

\_\_\_\_\_  
Mailing address of Property Owner(s): If different than property \_\_\_\_\_

**APPELLANT** Party Filing Appeal      PRINTED Name of Appellant: \_\_\_\_\_

Address to mail notice <sup>C</sup>: \_\_\_\_\_

Phone #: \_\_\_\_\_      X \_\_\_\_\_      Date \_\_\_\_\_

Email: \_\_\_\_\_      Signature of Appellant      Date

**AUTHORIZED REPRESENTATIVE**

PRINTED Name of Auth. Rep.: \_\_\_\_\_

Representative Address to mail notice \*\*: \_\_\_\_\_

Rep. Phone: \_\_\_\_\_      X \_\_\_\_\_      Date \_\_\_\_\_

Rep. Email: \_\_\_\_\_      Signature of Authorized Representative      Date

By submitting this form, I verify that I am the property owner, authorized representative, or taxing body representative and I understand that false statements made herein are subject to the penalties of 18 Pa. C.S.A 54904 relating to unsworn falsification to authorities.



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ALLEGHENY COUNTY BOARD OF PROPERTY ASSESSMENT APPEALS & REVIEW



2023 ASSESSMENT APPEAL FORM  
ANNUAL APPEAL  
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Appeal filed on behalf of (check only one):  Property Owner  School District  Municipality  
 Check here if multiple appeals are being filed under this owner. (SUBMIT SEPARATE FORM PER PARCEL<sup>B</sup>)

Are there any property description errors?  Yes  No Municipality: \_\_\_\_\_

If yes, explain below. Note: High Value is NOT a Description Error. School District: \_\_\_\_\_

Examples: Too many bathrooms or acreage is wrong Name of Property Owner(s): \_\_\_\_\_

\_\_\_\_\_  
Mailing address of Property Owner(s): If different than property \_\_\_\_\_

**APPELLANT Party Filing Appeal** PRINTED Name of Appellant: \_\_\_\_\_

Address to mail notice<sup>C</sup>: \_\_\_\_\_

Phone #: \_\_\_\_\_ X \_\_\_\_\_

Email: \_\_\_\_\_ Signature of Appellant \_\_\_\_\_ Date \_\_\_\_\_

**AUTHORIZED REPRESENTATIVE** PRINTED Name of Auth. Rep.: \_\_\_\_\_

Representative Address to mail notice<sup>\*\*</sup>: \_\_\_\_\_

Rep. Phone: \_\_\_\_\_ X \_\_\_\_\_

Rep. Email: \_\_\_\_\_ @ \_\_\_\_\_ Signature of Authorized Representative \_\_\_\_\_ Date \_\_\_\_\_

# Resources

- Allegheny County website – <http://county.allegheny.pa.us>
- Allegheny County Muni Map – millage rates for each municipality
- State Tax Equalization Board (STEB)  
- <https://dced.pa.gov/local-government/boards-committees/tax-equalization-division/> for CLR Factors
- Allegheny Institute publications – explanations and resources  
- <https://www.wesa.fm/politics-government/2023-02-23/allegheny-county-property-assessment-how-to-appeal-lawsuit>  
- <https://www.wesa.fm/politics-government/2023-02-23/allegheny-county-property-tax-assessment-appeals-pittsburgh-public-schools>