# ALLEGHENY COUNTY BOARD OF PROPERTY ASSESSMENT APPEALS & REVIEW

# MINUTES OF THE REGULAR MEETING HELD THURSDAY, SEPTEMBER 26, 2024

#### PRESENT:

WAYDE FARGOTSTEIN, BOARD CHAIR

RICHARD SNIPE, VICE CHAIR

MICHELLE PAYANZO, SECRETARY

MICHAEL SULEY, MEMBER

SUSAN THORNTON LARA, MEMBER

#### ALSO PRESENT:

AMY SCHREMPF, BOARD SOLICITOR

BARBARA BALDWIN, BOARD ADMINISTRATOR

#### ABSENT:

LESANS MONTGOMERY, MEMBER

#### Call to Order, Roll Call

Mr. Fargotstein called the meeting to order at 8:03a.m. Ms. Payanzo called the roll and determined that all were present except for Ms. Montgomery and a Quorum was present.

# Approval of the Minutes of the Prior Regular Meeting September 12, 2024

A Motion was made by Mr. Suley Seconded by Ms. Payanzo to approve the Board meeting minutes from September 12, 2024. All in favor. MOTION CARRIED.

### **Public Comment Period**

Ms. Rachel O'Neill, Reed Smith, is present to observe meeting.

Solicitor's Report (Ms. Schrempf)

Parcel ID# 482-G-1 – Rescind and roll over values from the BOV stipulation. Mark as No Board Action.

A Motion was made by Mr. Suley and Seconded by Ms. Payanzo to rescind the 2024 Disposition, roll over the values pursuant to the BOV stipulation and mark as No Board Action. All in favor. Motion Passed.

Legislative Acts Appeals from September 16 and 20, 2024

Parcel ID# 342-K-241

A Motion was made by Mr. Snipe and Seconded by Ms. Payanzo to deny exemption application due to timeliness for tax years 2021 and 2022. All in favor. MOTION CARRIED.

Parcel ID# 22-H-92 - City of Pitts burgh Municipal Tax Exemption Challenge 2023 and forward.

A Motion was made by Ms. Payanzo and Seconded by Mr. Suley to deny the tax exemption appeal status due to no evidence being presented by appellant to change status. Property Owner to retain tax exemption. All in favor. MOTION CARRIED.

Parcel ID# 23-H-245 – City of Pittsburgh Municipal Tax Exemption Challenge 2023 and forward.

A Motion was made by Ms. Payanzo and Seconded by Mr. Suley to deny the tax exemption appeal due to no evidence being presented by appellant to change status. Property Owner to retain tax exemption. All in favor. MOTION CARRIED.

Parcel ID# 23-S-146 -

A Motion was made by Mr. Suley and Seconded by Ms. Payanzo to deny appeal. Property Owner did not show evidence that the entity relieves the government of any burden. Did not provide evidence to meet HUP test. All in favor. MOTION CARRIED.

Parcel ID# 27-N-95-02 – Owner appeal for 2023 and forward.

A Motion was made by Mr. Snipe and Seconded by Ms. Payanzo to grant exemption for 2023 and forward. All in favor, MOTION CARRIED.

Parcel ID# 50-M-121 – Municipal Challenge for 2023 and forward.

A Motion was made by Mr. Suley and Seconded by Mr. Snipe to deny appeal. Property retains tax exemption. No evidence presented by appellant to change status. All in favor. MOTION CARRRIED.

Parcel ID# 75-L-73 – Municipal Challenge for 2023 and forward.

A Motion was made by Mr. Suley and Seconded by Mr. Snipe to deny appeal. Property retains tax exemption. No evidence presented by appellant to change status. All in favor. MOTION CARRRIED.

Parcel ID# 404-F-104 and 396-F-220 – Error Corrections

A Motion was made by Mr. Suley and Seconded by Ms. Payanzo to remove CLR calculation to base year values, setting assessed value to \$185,700 for Parcel ID# 404-F-104 and \$300,000 for Parcel ID# 396-F-220. All in favor. MOTION CARRIED.

## Appeals Department Report (Ms. Brown)

Ms. Brown – Provided the Appeals Department Status Report as submitted. October 30, 2024 will be the first day of appeals.

Items from OPA Department (Ms. Brooks)

None proffered.

# Items from the Board Administrator (Ms. Baldwin)

Parcel ID# 121-K-52 - tabled until next Board meeting of Thursday, October 10, 2024

Parcel ID# 832-F-254 – Request for reissued disposition with a current date.

A Motion was made and seconded to grant a reissued disposition with a current date. All in favor. MOTION CARRIED.

Parcel ID# 321-H-82 – Rescind and Withdraw

A Motion was made and seconded to rescind the disposition for tax year 2023 appeal and mark as withdrawn. All in favor. MOTION CARRIED.

#### **Board Approval List**

Tax Year 2023, First Parcel ID# 2-J-113 Tax Year 2024, First Parcel ID# 1-C-1661-W210

OPA Pulls: Parcel ID# 2-J-113 and 561-E-53

Recusal from Mr. Snipe: Parcel ID# 29-J-175

Motion was made by Ms. Payanzo Seconded by Mr. Suley to approve the Board approval list as submitted. All in favor. MOTION CARRIED.

#### **Old Business**

Administration of Appeals – Mr. Suley presented a PowerPoint slide presentation to discuss the Administration of Appeals which included the distribution of responsibilities for BPAAR and OPA.

#### **New Business**

Exemption Hearings Update - Mr. Suley provided an update on Exemption appeals.

OPA Appeal Division employees pulled for elections – Mr. Suley and Ms. Brooks discussed the number of days employees would be pulled for elections. Ms. Brooks states that it is expected that hearings will be scheduled for all days in November except for November 5, 2024, the election day.

# Adjournment

Meeting adjourned at 8:47 am

Executive session held to discuss Board matters.

Michelle Payanzo, Board Secretary