

IN THE COURT OF COMMON PLEAS OF ALLEGHENY COUNTY, PENNSYLVANIA

NIHIT BHARDWAY and LARA SHORE,	)	CIVIL DIVISION
	)	
Appellants,	)	
	)	
v.	)	No. BV 21-02927
	)	
ALLEGHENY COUNTY BOARD OF	)	
PROPERTY ASSESSMENT APPEALS AND	)	
REVIEW, COUNTY OF ALLEGHENY, CITY	)	
OF PITTSBURGH, PITTSBURGH PUBLIC	)	
SCHOOLS,	)	
	)	
Appellee and Interested	)	
Parties	)	

**ORDER OF COURT**

AND NOW, to-wit, this 3 day of ~~August~~ <sup>September</sup>, 2024, it is hereby ORDERED that this

Court's May 29<sup>th</sup> Order is amended to include the following:

4. Parties are permitted to utilize the common law method for establishing common level ratios in each year at issue in all hearings before the Allegheny County Board of Property Assessment Appeals and Review; In the event that the Hearing Officer determines that a current market approach is supported by competent, credible evidence, and that the appellant has established a common level ratio deviation from the STEB reported CLR by competent, credible evidence, BPAAR shall apply the common level ratio as established by appellant. Should the Hearing Officer determine that a current market approach is supported by competent, credible evidence, and that the appellant has failed to establish a common level ratio deviation from the

STEB reported CLR by competent, credible evidence, BPAAR

shall apply the common level ratio as established by STEB. Should

a base year valuation method be more credible, no ratio shall be

applied.

This order is subject to my other order of today's  
date that contains limits on taxing  
authorities utilization of the common law CLR.

BY THE COURT:  
Alan Hegberg J.

IN THE COURT OF COMMON PLEAS OF ALLEGHENY COUNTY, PENNSYLVANIA  
CIVIL DIVISION

NIHIT BHARDWAY and LARA SHORE,

Appellants,

CASE NO. BV 21-2927

vs.

ALLEGHENY COUNTY BOARD OF  
PROPERTY ASSESSMENT APPEALS AND  
REVIEW, COUNTY OF ALLEGHENY, CITY  
OF PITTSBURGH, PITTSBURGH  
PUBLIC SCHOOLS,

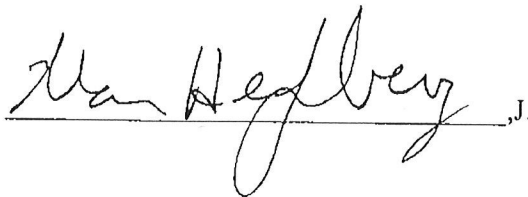
Appellee and Interest Parties.

**ORDER OF COURT**

AND NOW, this 3 day of September, 2024, it is ORDERED that paragraph  
1 of my May 29, 2024 order of court is modified to permit taxing authorities (i.e.,  
municipalities and school districts) to utilize the common law method for establishing  
common level ratios in only the following circumstances;

1. The taxing authority does not categorize or sub-classify properties but instead  
collects data for the neighborhood without categorizing or sub-classifying  
properties;
2. To dispute taxpayer evidence of the assessment-to-value ratio of similar  
properties of the same nature in the neighborhood.

BY THE COURT:

 J.