

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

**MINUTES OF THE REGULAR MEETING HELD
THURSDAY, APRIL 25, 2024**

PRESENT:

WAYDE FARGOTSTEIN, BOARD CHAIR
RICHARD SNIPE, VICE CHAIR
MICHELLE PAYANZO, SECRETARY
LESANS MONTGOMERY, MEMBER
MICHAEL SULEY, MEMBER
SUSAN THORNTON LARA, MEMBER

ALSO PRESENT:

AMY SCHREMPF, BOARD SOLICITOR
BARBARA BALDWIN, BOARD ADMINISTRATOR

Call to Order, Roll Call

Mr. Fargotstein called the meeting to order at 8:09 a.m. Ms. Payanzo called the roll and determined that all were present, and a Quorum was present.

Approval of the Minutes of the Prior Regular Meeting of April 11, 2024

A Motion was made and seconded to approve the minutes of the prior regular meeting of April 11, 2024. All in favor. Motion Carried.

Public Comment Period

Mr. John Silvestri, Esq., is present before the Board to speak about parcel ID# 1207-N-106, property owner is LuAnn Brynes. Ms. Brynes had a hearing that was scheduled and heard November 3, 2023. Ms. Brynes has contacted the County multiple times regarding the disposition notice that she received for 2023 and not for 2022. Mr. Silvestri explains the 2023 hearing to the Board. The property owner obtained an appraisal with an effective date of January 1, 2023, and the school district did not attend.

Mr. Silvestri states that the Board Solicitor's advice is to rehear the appeal hearing for tax year 2022. Mr. Silvestri requested that the Board and the Board Solicitor consider the fact that the school district did not appear. The owner has a certified appraisal and feels that there is no reason to have a new hearing.

Mr. Silvestri offered an alternate way of resolving the issue by contacting the School District representative, Don Walsh, asking he would object to the issuance of the 2022 based upon the 2023 being decided on an appraisal report.

Ms. Schrempf, Board Solicitor, states that evidence submitted for 2022 and 2023 was not the same. The appraisal submitted for 2023 hearing was effective January 1, 2023, which could not be applied backward for tax year 2022. Ms. Schrempf recommends the Board to rehear tax year 2022.

Mr. Derrick, Parcel ID# 93-J-66, request for late filed appeal for tax year 2022.

A Motion was made and seconded to deny request for late filed appeal for tax year 2022, parcel ID# 93-J 66. All in favor. MOTION CARRIED.

Solicitor's Report (Ms. Schrempf)

Thompson 72-J-84 (Heard by D. Montgomery November 16, 2023)
HOMESTEAD APPEAL – DNA. No Board Action required.

Greystone Theological Institute 342-K-241 (Heard by D. Montgomery November 16, 2023)
County denied 2021-2022 application based upon timeliness and granted the exemption for 2023 and forward. The application was received 10/11/2022 which was way past the deadline of March 1, 2022 of that tax year.

A Motion was made and seconded to deny the exemption application for tax years 2021 and 2022. All in favor. MOTION CARRIED.

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Norfolk Southern 361-S-397-03 (Heard by D. Montgomery November 16, 2023)

Property was PURTA exempt property which owned by the railroad but is now owned by the Allegheny Valley Joint Sanitary Authority. There was an issue with respect to the Declaration of Taking and the filings.

A Motion was made and seconded to grant the exemption for 2021 and forward. All in favor. MOTION CARRIED.

Oakmont Community Foundation 363-F-195 (Heard by D. Montgomery November 16, 2023)

County denied exemption based on use. This was a vacant piece of land with the intention is that the property will be used as a public parking lot. There was no evidence presented that the use would relieve the government of any burden.

A Motion was made and seconded to deny exemption based on lack of evidence for Parcel ID# 363-F-195. All in favor. MOTION CARRIED.

Genesis Corporation 746-P-154 (Heard by D. Montgomery November 16, 2023)

County denied tax exemption 2022 and forward based on lack of actual use. Owner filed appeal. Testimony presented showed expenditures of significant funds to support use.

A Motion was made and seconded to grant exemption for 2022 and forward. All in favor. MOTION CARRIED.

Faithbridge Community Church 72-C-246 (Heard by D. Montgomery November 16, 2023)

Table to next meeting.

Total Salvation Ministries 455-P-141 (Heard by D. Montgomery November 16, 2023)

Property transferred with an error in the deed from one ministry to another ministry, which took it out of its exempt status for a year (2022) The deed has been corrected.

A Motion was made and seconded to grant exemption for 2022 only. All in favor. MOTION CARRIED.

Old Concord LLC 858-S-318

Table to next meeting.

Pittsburgh Glass Center 50-M-121 (Heard by D. Montgomery November 16, 2023)

Partial exemption for 2023 Forward. County has granted a 50% exemption on the parcel. Parties were not prepared and need to reschedule. No Board action required.

Community Options 75-L-73 (Heard by D. Montgomery November 16, 2023)

Community options was awarded a 100% exemption. This is a City of Pittsburgh appeal for 2023 and forward. Parties were not prepared and need to reschedule. No Board action required.

Padhammaratana 639-D-22 (Heard by D. Montgomery November 16, 2023)

This is a monastery. The County denied 2023 exemption application based upon use. This a large religious compound. This parcel is used for housing of Monks. Testimony illustrated that the property is used for housing for monks rather than for regularly stated religious purposes, and property is more akin to a parsonage than a monastery.

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A Motion was made and seconded to deny exemption application for parcel ID# 639-D-22. All in favor. MOTION CARRIED.

Recommend denial.

Turtle Creek Valley Mental Health 131-G-81 (Heard by D. Montgomery November 16, 2023)
Withdrawn per owner. No Board action required.

Masonic Fund Society 218-A-125 (Heard by D. Montgomery November 16, 2023)

The County denied the application because the organization did not qualify as a 501(c)(3). However, under the statute you can qualify under a 501(c)(2)

A Motion was made and seconded to grant the exemption application due to evidence showing the Fund is tax exempt pursuant to 501(c)(2). All in favor. MOTION CARRIED.

Plum Borough 849-J-89 (Heard by D. Montgomery November 16, 2023)
Property is adjacent to the ballfields and is overflow parking used by the Borough.

A Motion was made to grant tax exemption for 2023 and forward. All in favor. MOTION CARRIED.

Wonderland Stables 833-M-48 (Heard by D. Montgomery November 16, 2023)
The County denied homestead because property is owned by an LLC. Homesteads are, by law, defined as owned and occupied by a natural person. An LLC is not a natural person.

A Motion was made and seconded to deny Homestead exemption for parcel ID# 833—M-48. All in favor. MOTION CARRIED.

Parcel ID# 1213-F-00383

Owner requested an administrative review. Upon review, the property was a base year appeal with no evidence submitted. The disposition reflected a 2021 sale with the application of the CLR. Due to this breakdown, the proper disposition of this matter should be a “No Value Change.”

A Motion was made to rescind and reissue disposition with a “no value change”. All in favor. MOTION CARRIED.

Ms. Schrempf provides an appeal update. There are currently 93 appeals for 2022 and 2023 that will be scheduled. Currently at 02A, less than 400.

Appeals Department Report (Ms. Brown)

Ms. Brown references reports from 2020 through 2024. Continuing to schedule Residential hearings through the month of May. Will begin scheduling for Commercial by next Board meeting., May 9, 2024. Residential hearings scheduled out through May 17, 2024.

Items from OPA Department (Ms. Brooks)

None proffered.

Items from the Board Administrator (Ms. Baldwin)

Reissue disposition with a current date for parcel Id# 189-H-124 - A timely filed School District (Brentwood) appeal for Tax Year 2022. Hearing was scheduled and heard June 13, 2022. The property owner was not called as a telephone number was not provided. Disposition notice was mailed November 13, 2023.

Property owner contact OPA and BPAAR regarding her appeal. Ms. Lancey expressed that she is a first-time homebuyer and did not understand the appeals process. She thought that the School District was filing the appeal on her behalf. Ms. Lancey also expressed that at the time she received the disposition notice, she had experienced a miscarriage was very much disengaged in handling personal matters.

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

Reissue disposition with a current date for parcel ID# 238-P-165 - A timely filed Municipality (West Mifflin) appeal for Tax Year 2023. Hearing was scheduled and heard November 2, 2023. The property owner was not called as a telephone number was not provided. Disposition notice was mailed March 15, 2024.

Initially, Ms. McIntyre desired to have the hearing reheard because she was not called for the hearing. However, she is requesting a reissued disposition with a current date so that she may appeal to the BOV.

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

Rescind and reissue | Parcel ID# 354-R-160 - Owner appeal. Mr. Zalewski received a notice of disposition from the appeal hearing that was scheduled and heard May 10, 2023. He advised that original assessed value was set at 526,300. The County suspended his hearing pending a field review. The field review resulted in a change from 526,300 to 504,000.

Mr. Zalewski's concern is that his hearing resulted in a no change however, it was increased back to the value (526,300) for which the County had issued a decrease to 504,000. Mr. Zalewski feels that the amount is incorrect.

Upon review of the hearing officer report, it appears that the Hearing Officer recommended NVC of 504,000 however, the Board member changed the value back to 526,300.

A Motion was made and seconded to rescind and reissue with corrected values. All in favor. MOTION CARRIED.

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Request to reinstate Commercial Hearing Officer Contract for Elaine Kirsch - Elaine is a returning Commercial Hearing Officer. Elaine became a HO in 2017 but out of Allegheny County and thought she was no longer able to hear appeals.

A Motion was made and seconded to reinstate contract to Commercial Hearing Officer Elaine Kirsch.

Board Approval List

- Tax Year 2018, Parcel ID# 1315-F-1
- Tax Year 2021, Parcel ID# 15-M-98
- Tax Year 2022, First Parcel ID# 663-D-60
- Tax Year 2022 (Y), First Parcel ID# 25-K-250
- Tax Year 2023, 2-E-53-HU
- Interim Tax Year 2021, First Parcel ID# 917-G-104

A Motion was made and seconded to approve the Board approval list as submitted. All in favor.
MOTION CARRIED.

Old Business.

Testing is underway for the CLR in QA.

New Business.

Kathy Steigerwald – Candidate to become a Residential Hearing Officer.

A Motion was made and seconded to extends a Residential Hearing Officer contract to Kathy Steigerwald. All in favor. Motion Carried.

Adjournment

Meeting adjourned at 8:45 a.m.

Executive session held to discuss personnel matters.



Michelle Payanzo, Board Secretary