ALLEGHENY COUNTY BOARD OF PROPERTY ASSESSMENT APPEALS & REVIEW

MINUTES OF THE REGULAR MEETING HELD THURSDAY, APRIL 11, 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

BPAAR Meeting Minutes **April 11, 2024**

Call to Order, Roll Call

Mr. Fargotstein called the meeting to order at 8:03 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 February 29, 2024, March 14, 2024, and March 26, 2024

Ms. Payanzo motioned to approve of the meeting minutes for February 29, 2024, March 14, 2024, and March 26, 2024. Mr. Suley seconded. All in favor. MOTION CARRIED.

Public Comment Period

Mr. John Silvestri, Esq. referenced his previous right-to-know requests for the Board to make available the Board meeting videos on the BPAAR webpage. He thanked the Board for making the videos available. He plans to withdraw his right-to-know requests related to this matter.

Mr. Silvestri shared that he appealed several of his client's cases to the BOV. He referenced item 4b on the Board Solicitor's report, that it addresses his clients Richards and Gingrich but not his client Byrnes which may have been done administratively.

Mr. Silvestri also mentioned that he appealed his client Lulu PA LLC's, Parcel ID# 457-P-255, case to the BOV.

Solicitor's Report (Ms. Schrempf)

Request from BOV, parcel ID# 182-R-185 – Parties reached a settlement for tax years 2022 and 2023 at BOV in November of 2023. BPAAR hearing was held for 2023 and subsequently a 2023 disposition was issued on February 29, 2024. BPAAR was divested of jurisdiction due to the pending BOV appeal. The hearing and subsequent disposition should have been prohibited by Court lock.

A Motion was made to rescind the February 29, 2024, disposition for parcel ID 182-R-185, and mark as administratively withdrawn due to settlement stipulation at BOV.

Request to issue disposition in conformance with 2023 disposition for parcel ID 214-C-158 and 828-J-125 – request from owner's representative to issue 2022 disposition in conformance with 2023 disposition. Both parcels had prior BOV appeals which were settled in early 2022, prior to the County Council reopening 2022 second chance appeals. BPAAR held hearings but only issued dispositions for 2023 because the IAS system reflects BOV settled as the result for 2022. Both tax years had appeals filed for 2022Y and 2023, but only the 2023 tax year received a disposition notice.

A Motion was made and seconded to issue 2022 dispositions for the above parcels consistent with the evidence presented at the 2023 hearings.

BPAAR YouTube Channel Update – The BPAAR website has been updated to include the Board meeting videos that are held via Microsoft Teams.

Appeals Update – There's around seven thousand appeals filed for 2024. Appeals will commence at the end of April. We will begin first with Residential appeals in April and May, and Commercial in June. Hearings will start at 8:00am, with the last appeal scheduled for 3:45am daily.

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Appeals Department Report (Ms. Brown)

Hearings will begin April 29, 2024, with Residential hearing and continue through the month of May. Commercial hearings will be heard in June. The hours are as Ms. Schrempf stated in her report, 8:00am with the last hearing scheduled for 3:45pm.

Items from OPA Department (Ms. Brooks)

None proffered.

Items from the Board Administrator (Ms. Baldwin)

Reissued disposition with a current date for Parcel ID# 979-J-310 - Ms. Ross, property owner, was subject to a 2022 Gateway School District Appeal. The hearing was scheduled and heard on May 23, 2022. Disposition was mailed October 12, 2023. Ms. Ross states that she did not receive the hearing notice, nor did she receive the disposition notice. Ms. Ross further stated that she only became aware of the appeal when she received the tax bill. Ms. Ross is requesting a rescind and rehear. If not possible, she would like to request a new disposition with current date so that she may appeal to the BOV. Property address was verified.

A Motion was made and seconded to reissue a disposition with a current date for Parcel ID# 979-J-310. All in favor, MOTION CARRIED.

Rescind and reissue for parcel ID3 318-C-80-1202 - D.J. Nichols on behalf of his client states that he presented a current market value of \$326,700 at the BPAAR hearing. The Disposition increased the assessed value to the current market value presented of \$326,700. Mr. Nichols feels that there was just a mistake in failing to apply the applicable 2022 CLR (63.5%).

A Motion was made and seconded to rescind and reissue a disposition with corrected values to include the application of the CLR. All in favor. MOTION CARRIED.

Reissue disposition with a current date for parcel ID# 83-G-134 – Attorney Marlena Carlini, on behalf of her client, is requesting a reissue of disposition with a current date. Ms. Carlini states that the disposition was mailed to incorrect address for her client. Upon review of County records, the disposition was mailed to the incorrect address.

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

Board Approval List

Tax Year 2021, First Parcel ID# 15-M-76
Tax Year 2022, First Parcel ID# 515-S246
Tax Year 2022 Y, First Parcel ID# 25-N-40
Tax Year 2023, First Parcel ID# 9-L-70
Interim Tax Year 2022, First Parcel ID# 561-E-64
Interim Tax Year 2023, Parcel ID# 258-R-19

Administrative pulls from the Interim Tax Year 2022 file, parcel ID# 331-K-23, 917-F-46 and 917-G-104

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A Motion was made and seconded to approve the board approval lists as submitted except for those noted as administrative pulls. All in favor. MOTION CARRIED.

Old Business.

Mr. Suley asked Mr. Lou Fabian, Chief Assessor, has there been any updates with Tyler Technologies regarding the CLR function in IAS. Mr. Fabian responds no.

Mr. Suley states that he has made multiple requests to inquire with Tyler if there's a training manual available for the Appeals Board. Mr. Suley asks Mr. Fabian if could make an inquiry with Tyler for a training manual. Mr. Fabian responds yes.

New Business.

Mr. Suley opens a discussion to talk about the process of conducting appeals and the signature authority for signing off on appeals. The Hearing Officer hears the appeal. What happens next? The Ordinance changed the way we do this process. There will be differences of opinion among the Board. However, it is the Board's decision what we do.

Historically, the Board has too many reviewers of one transaction. Mr. Suley references one transaction to a hearing. In viewing the new Ordinance projected on the screen, Mr. Suley speaks to "as is" process versus the "to be process".

Ms. Schrempf, Board Solicitor, disagrees. There is further discussion between Mr. Suley and Ms. Schrempf as to the interpretation of the new Ordinance and the current statute as to who may sign off on files. The Board currently makes the final determination and signs off on all hearing files. Mr. Suley states the new Ordinance allows for the Board to delegate to qualifying Hearing Officers as a proxy to review and sign off on files.

Mr. Suley expresses unity and that all are on the same page with the ten-day evidence rule. In certain circumstances, the Board Solicitor and the Board Administrator approve to accept late evidence. One exception to accepting late evidence is if both parties agree to email the other their evidence.

Mr. Suley states that conversations should not take place with third parties after a hearing. All agree. If necessary, County Assessors should attend hearings to submit testimony or evidence.

In person versus telephone hearings was discussed and multiple opinions were expressed. In person hearings to be considered in the future.

Adjournment

Meeting adjourned at 8:58 a.m.

Executive session held to discuss personnel matters.

Michelle Payanzo, Board Secretary