

# **BOARD OF PROPERTY ASSESSMENT APPEALS AND REVIEW**

345 County Office Building 542 Forbes Avenue Pittsburgh, PA 15219  
(412) 350-4603

## **NEW 2026 Tax Year Board of Property Assessment Appeals and Review**

Michael J. Suley, Chair  
Richard Snipe, Vice Chair  
Michelle Payanzo, Secretary  
Susan Thornton-Lara  
Wayde Fargotstein

### **RULES AND REGULATIONS**

*Amended June 17, 2025 at the  
Board's Public Voting  
Meeting*

The Board of Property Assessment Appeals and Review adopted rules pursuant to its authority under the Administrative Code of Allegheny County ("Code") and the Home Rule Charter of Allegheny County ("Charter") for the purpose of conducting tax assessment appeal hearings in an equitable and efficient manner. These Rules and Regulations shall be interpreted to achieve the end considering the following Preamble.

#### **PREAMBLE**

The purpose of the Board of Property Assessment Appeals and Review is to provide a timely, affordable and effective forum for resolving questions of real estate assessed value. Pursuant to the Charter, Administrative Code of Allegheny County, the Second Class County Assessment Law and the General County Assessment Law, the Board of Property Assessment Appeals and Review is empowered to oversee appeals and certify its decisions regarding the following:

- a. Assessment appeals of the County certified valuation of real property.
- b. Appeals regarding the tax-exempt status of real property.
- c. Appeals of catastrophic loss values set by the Office of Property Assessment.
- d. Appeals of preferential assessments made by the Office of Property Assessment pursuant to the Pennsylvania Farmland and Forest Land Assessment Act ("Clean and Green" Law).
- e. Appeals from reassessments and exemptions under Local Economic Revitalization Tax Assistance Act
- f. Appeals from reassessments and exemptions under the New Home Construction Local Tax Abatement Act.
- g. Appeals from assessments of property under the Public Utility Realty Tax Act.
- h. Appeals of such other assessment and exemption matters as may be provided by applicable laws or the Administrative Code.

Any person with a direct pecuniary interest in a property shall have the opportunity to be heard. An Appellant as defined in these Rules may prepare and present his or her own case; may obtain the professional assistance of an expert in real estate valuation to provide testimony or written opinion; or may engage an authorized representative as defined in these Rules to act as his or her personal representative. Any representative must be authorized by the property owner to act in this capacity. An individual who attends a hearing as a witness or real estate valuation expert shall not be considered to be acting in a representative capacity unless the individual is authorized by the requisite party.

The Board does not intend by these rules to condone or encourage the unauthorized practice of law and activities prohibited by the Real Estate Appraisers Certification Act or the Real Estate Licensing and Registration Act or the rules and regulations under those acts.

Decisions of the Board are based on valuation methodology consistent with the standards of nationally recognized assessment and appraisal industry organizations and all applicable laws.

## **DEFINITIONS**

The following words and phrases shall, for the purposes of these Rules, have the meanings respectively ascribed to them in this section.

- A. "Appeal" or "Value Appeal" shall mean an appeal of assessed value for a property as certified by Allegheny County. "Legislative Acts Appeals" shall encompass all other appeals filed before the Board of Property Assessment Appeals and Review.
- B. "Appellant" shall mean any of the following who files an appeal: property owner(s), taxing jurisdiction(s), or other persons (including both individuals and legal entities) whose direct pecuniary interests in the real estate would be affected by the assessment. This includes but is not limited to mortgagees (in foreclosure) and purchasers (with a signed agreement of sale).
- C. "Authorized Representative" shall mean an attorney-at-law or an agent, either by contract or as defined by Pennsylvania law, or other individual authorized by the Appellant to act on Appellant's behalf. Authorized Representatives may only act within the limits of their legal authority.
- D. "Board" shall mean the Board of Property Assessment Appeals and Review.
- E. "Interim Assessment(s)" shall mean any assessment of new or improved property made after the general certification of countywide assessed values for a specific calendar year.
- F. "Interested Parties" shall mean property owner(s), taxing jurisdiction(s), or other persons with a direct pecuniary interest in the property.

# **RULE I RECORDS AND DOCKETS; FORMS OF APPEAL; FILING DEADLINES**

## **SECTION 1.**

All appeals shall be filed through the Allegheny County Assessment website, by mail or in person at:

Room 334  
Attention: Appeals Manager  
County Office Building  
542 Forbes Avenue  
Pittsburgh, PA 15219

## **SECTION 2.**

Appeals shall be filed on forms furnished by the Board for that purpose. A copy of the form dated and marked as received by the Board shall be retained by the Appellant as evidence that the Appeal has been filed. Appeal forms may be filed (a) electronically through the County Assessment website, (b) by regular mail, or (c) by hand-delivery. If the Appellant chooses to mail the appeal form, the appellant should retain proof of mailing. There are two appeal forms which may be used depending on the nature of the appeal. The ASSESSMENT APPEAL FORM is to be used to appeal the County's certified assessed value for a particular year.

The SPECIAL APPEAL FORM is to be used to appeal an Interim Assessment, a Notice of Assessment Change issued as a result of an administrative change, or an abatement or exemption determination issued by the Office of Property Assessments. NOTE: See the Instructions for each form.

## **SECTION 3.**

THE ASSESSMENT APPEAL FORM must be filed with the Board no later than the close of business on the date set forth in the Administrative Code of Allegheny County and the Charter. Beginning in Tax Year 2026, annual appeals are PROSPECTIVE: appeals are heard in the year prior to the tax year at issue.

The SPECIAL APPEAL FORM, used for appeals of Interim Assessments, Assessment Change Notices issued as a result of an administrative change or abatement or exemption determinations, must be filed with the Board no later than thirty (30) days of the mailing date of the notice issued by the Office of Property Assessments. A copy of that notice or determination letter must accompany the appeal.

Appeals submitted after the filing deadlines as noted above are considered untimely, will not be accepted by the Board, and the assessment in question will not be subject to challenge.

#### **SECTION 4.**

Failure to submit a properly completed form by the due date shall be considered as untimely filed and will not be accepted. No evidence is to be included with the form. All documents and evidence must be submitted to the Board at least ten days prior to the hearing date.

#### **SECTION 5.**

Appeals may be filed by Appellants or by Authorized Representatives on behalf of the Appellant. Appeals filed by taxing jurisdictions who use their solicitors as authorized representatives do not require the Appellant's signature. Failure to comply with these requirements will lead to rejection of the Appeal.

Appellants who engage the services of an Authorized Representative after the filing of the appeal must complete an Authorization form, a properly executed Power of Attorney or other written documentation signed by the Appellant appointing the Authorized Representative to appear on behalf of the Appellant at the hearing. The hearing will not be conducted unless the Authorization form has been submitted to the Board prior to the hearing.

#### **SECTION 6.**

Once an appeal is filed with the Board and remains pending, the appeal will also constitute an appeal for any assessment made by the Office of Property Assessment subsequent to the tax year at issue and prior to the determination of the appeal by the Board. If an appeal

extends into successive years, the Board shall determine the value for each tax year in question.

## **RULE II PARTIES WHO MAY APPEAL**

### **SECTION 1.**

Appellants, as defined above, may file assessment appeals.

### **SECTION 2.**

Appellants who are neither the property owner(s) nor taxing jurisdictions must submit written documentation establishing a direct pecuniary interest in the property at the time of filing the appeal (i.e., triple-net lease, signed sales agreement, etc.). Proof of equitable ownership or evidence of tax shifting to party (i.e., triple net lease) is acceptable.

### **SECTION 3.**

Appeals may be filed independently by any or all interested parties. If more than one appeal is filed on the same parcel, only one hearing will be scheduled for all appellants.

## **RULE III NOTICE**

### **SECTION 1.**

For appeals filed by Appellants other than taxing jurisdictions, the Appeals Manager shall serve timely notice of the filing of the appeal on the appropriate taxing jurisdictions in an appropriate form and manner.

### **SECTION 2.**

For appeals filed by taxing jurisdictions, the taxing jurisdiction shall serve timely notice of the filing of the appeal on the property owner with copies to the Board and other taxing jurisdictions.

### **SECTION 3.**

If the property owner either enters into a sales agreement or transfers title to his or her interest in the property prior to the hearing, it is the responsibility of the property owner to give notice of the pending appeal to the transferee. If a hearing on an owner's appeal is scheduled after an agreement of sale has been entered, the property owner must provide proof of notification to transferee of the hearing so that the transferee may enter an appearance or discontinue the appeal or the hearing will be postponed until notice is given. Consistent with Pennsylvania law, the seller is obligated to disclose the existence of pending tax appeals to the transferee. Moreover, the transferee is responsible for checking the appeal status of the property on the County Real Estate website as part of its due diligence in purchasing the property and must enter its appearance with the Board if it wishes to participate in, and receive notice of, an appeal brought by a taxing body.

#### **SECTION 4.**

When the hearing is scheduled the Appeals Manager will notify the Appellant and all interested parties of the date, time and place of the hearing. See updated hearing lists here.

<https://www.alleghenycounty.us/Services/Property-Assessments-and-Real-Estate/Appeals/Board-of-Property-Assessment-Appeals-and-Review-BPAAR>

#### **SECTION 5.**

Notice of hearings will be given to all parties in sufficient time to allow for adequate preparation. Hearings for residential properties will be scheduled with at least twenty-one (21) days notice and commercial properties will be scheduled with at least thirty (30) days' notice. If the hearing notice is given in less time than the rules require, except as provided under Rule V, Section 2, and no party requests a postponement, the hearing will proceed and the failure of the parties to request a postponement will constitute a waiver of the timeliness of the notice.

Rescheduled hearings do not require the minimum days' notice as indicated above but will be conducted with at least seven (7) days' notice.

## **SECTION 6.**

Hearings will be conducted within the calendar year of the year in which the appeal is filed unless administrative circumstances prevent such, in which case the hearing will be held as soon thereafter as is possible.

### **RULE IV HEARING PROCEDURES**

**The policies and procedures set forth in the *BPAAR Telephone Hearing Tip Sheet*, attached hereto as Addendum A to these Rules and Regulations, shall apply to all assessment appeal hearings to be conducted.**

## **SECTION 1.**

An Appellant may appear at a hearing on his or her own behalf to present evidence in support of his or her appeal. Authorized Representatives may act on behalf of an Appellant at a hearing only upon submission of the appropriate authorization in accordance with Section 5 of Rule I.

## **SECTION 2.**

Hearings of appeals shall be conducted by Board members or hearing officers designated by the Board. Hearing officers shall have the qualifications set forth in Section 207.07 (B) of the Administrative Code of Allegheny County and as determined by the Board. See applicable section of the Code here. [http://alleghenyco-pa.elaws.us/code/coor\\_d\\_ch5](http://alleghenyco-pa.elaws.us/code/coor_d_ch5)

Board members and hearing officers shall have completed, within the last two (2) years, training as promulgated by the County Commissioners Association (CCAP) as the training required to be compliant with Act 155 of 2018. Hearing officers shall be required to complete three (3) hours of training in assessment valuation process and three (3) hours of training in legal issues relating to assessment process. Board members shall be required to take an additional three (3) hours of training on real estate exemption matters. See Allegheny



County Ordinance No. 12917-24. See applicable section of the Code here. [http://alleghenyco-pa.elaws.us/code/coor\\_d\\_ch5](http://alleghenyco-pa.elaws.us/code/coor_d_ch5)

Legislative Act appeal hearings shall be conducted by a member or a committee of the Board.

### **SECTION 3.**

- A. The hearing officer will first accept into the record the official assessment. The Appellant may then present any relevant evidence the Appellant deems appropriate to support Appellant's opinion of value. Any other interested parties may then present such relevant evidence as they deem appropriate to support their opinions of value.

The determination of value will be based on the prevailing base year as established by the County or, at the election of the Appellant, as the fair market value for the tax year at issue, in accordance with Pennsylvania law.

For Exemption and Abatement appeals, the Solicitor will accept into record the decision of the Office of Property Assessments. A representative from the Office of Property Assessments will then explain how the decision was reached. The Appellant may then present any evidence that the Appellant deems relevant. Any other interested parties may present evidence as they deem appropriate.

- B. All documents submitted as evidence will be retained as part of the official record. Failure on the part of any party to provide a copy of their evidence to the portal result in that evidence not being considered. The submission and exchange of evidence shall be governed by the ***BPAAR Telephone Hearing Tip Sheet***.
- C. The hearing officer or BPAAR's Solicitor (when in attendance) may, during the proceeding, ask any relevant questions of any of the parties which will aid in a determination of the case. The hearing officer or Solicitor shall not be bound by any strict rules of evidence but shall have the discretion and authority to weigh the credibility of any statements and determine the relevance and weight of any testimony or evidence presented. Any report, appraisal, etc. which is not presented prior to or at the time of the hearing will not be accepted into evidence or made a part of the record.

This shall not preclude the hearing officer or Solicitor from requesting the parties prepare proposed findings of fact, conclusions of law or legal memoranda so long as same are appropriately exchanged between the parties.

#### **SECTION 4.**

- A. For value appeals, promptly after the conclusion of the hearing, the hearing officer shall prepare a report to the Board. The report shall contain the original assessment of the property, the Appellant's opinion of the property's value, opinions of value submitted by other interested parties and the hearing officer's recommendation as to the value of the property. The hearing officer will indicate whether the recommendation of value is based on base year or current fair market value. If the appeal covers multiple years, the Hearing Officer will make separate recommendations for each year under appeal. Recommendations shall be based on valuation methodology consistent with the standards of nationally recognized assessment and appraisal industry organizations and all applicable laws. The hearing officer's report shall contain a brief summary of the evidence and testimony presented to the hearing officer and a brief statement of the reasons for the hearing officer's recommendation. The hearing officer shall also deliver to the Board's office any evidence submitted by the parties at the hearing. Any transcript or recording made of the hearing will be available to the Board at its request.
- B. The Hearing officer's recommendations shall be reviewed by no more than one other hearing officer or one Board member prior to a vote on adoption by the Board in order to check for accuracy and consistency with applicable law and practice.
- C. For appeal hearings conducted by Board members, such Board member's recommendations shall be reviewed by no more than one additional Board member prior to adoption by the Board to check for accuracy and consistency with applicable law and practice.
- D. Board members shall issue its dispositions no later than sixty (60) days after the hearing on any value appeal;
- E. For exemption and abatement appeals, the presiding Board member(s) will review the evidence presented and make a

recommendation to the Board at a regularly scheduled Board meeting, after any required consultation with the Board Solicitor, required submission of briefs or other legal determinations.

## **SECTION 5.**

- A. For value appeals, if a majority of the Board accepts the hearing officer's recommendation, the recommendation shall be the decision of the Board and notice of such decision will be mailed to the Appellant, all interested parties, all appropriate taxing jurisdictions and the Chief Assessor of Allegheny County. Such notice shall be forwarded within thirty (30) days of the decision.

If the hearing officer's recommendation is not accepted by a majority of the Board, the Board shall review any recordings, if deemed necessary, and all evidence supplied at the hearing or by post-hearing submissions as provided in Section 3 of this Rule to reach its own determination.

The Board's decision shall be based on valuation methodology consistent with the standards of nationally recognized assessment and appraisal industry organizations and all applicable laws. Following a decision by the majority of the Board, notice of such decision will be mailed to the Appellant, all interested parties, all appropriate taxing jurisdictions and the Chief Assessor of Allegheny County. For purposes of this section, "majority of the Board" shall mean the affirmative vote of a quorum of the appointed Board Members.

The decision notice will include the County's certified value of the property and the new value as certified by the Board. The notification will be sent timely to all interested parties and will include notice of the right to appeal the decision to the Court of Common Pleas of Allegheny County.

- B. For exemption and abatement appeals, the Board will review the report of the presiding Board member(s) and recommendation at a regularly scheduled Board meeting. Based on this review, the Board will vote to either sustain or overturn the determination made by the Office of Property Assessments. The Board shall mail a timely notice of its decision to the Appellant, all interested

parties, all appropriate taxing jurisdictions and the Office of Property Assessments. The notification will include notice of the right to appeal the decision to the Court of Common Pleas of Allegheny County.

## **SECTION 6.**

Unless the hearing is postponed pursuant to Rule V, below, failure of Appellant to appear at the hearing after due notice thereof shall be considered a withdrawal of the appeal as defined herein in Rule VI. The certified assessed value will remain unchanged. If the appeal is for an exemption or an abatement, the decision of the Office of Property Assessments will remain unchanged. The Board will take no action as a result of the withdrawal and will not send notice of the withdrawal to the Appellant.

## **SECTION 7.**

Unless the hearing is delayed or Appellant is unable to appear at the time set for the hearing due to extraordinary circumstances, the Appellant's failure to answer the telephone call from the hearing officer at the appointed time for the hearing (after two attempts) will result in the appeal being considered as withdrawn.

# **RULE V POSTPONEMENTS**

## **SECTION 1.**

A hearing may be postponed by request of any party; however, only one postponement per party is allowed. The request shall be made in writing to the Board and must be submitted at least seven (7) calendar days before the hearing date. Emergency requests must also be made in writing and must be faxed, emailed, or hand-delivered to the Board's office with contemporaneous notice to all parties and a request for their consent. A hearing will not be postponed unless the Board receives a written request and assurance that the other parties have received notice of the request for an emergency postponement. Qualified "emergencies" include, but are not limited to, personal or family health emergencies. The Board will also consider unanticipated professional or work obligations to be an emergency, if they actually preclude the ability to participate in the telephone hearing. **The failure to retain an authorized representative in time to prepare for a hearing is not an emergency justifying a postponement.** The first

recourse will be to adjust the hearing time to allow the hearing to proceed on the scheduled date. The Board reserves the right to request proof of the asserted emergency.

## **SECTION 2.**

Upon approval by the Board for the postponement, the Appeals Manager will notify all parties either in writing (by email if possible) or by telephone that the postponement has been granted and will advise in writing of the new date and time set for the hearing. Timeliness requirements for postponed hearings as noted in Rule III, Section 5, may be reduced at the discretion of the Appeals Manager but will be conducted with at least seven (7) days notice.

## **RULE VI WITHDRAWALS**

### **SECTION 1.**

Appellants may withdraw their appeals at any time prior to the introduction of evidence at the hearing. A withdrawal will be treated as if no appeal was filed. Appellants may withdraw their appeal in writing prior to the hearing or in person at the time of the hearing. Once an appeal has been withdrawn, that Appellant may not file another appeal for the same tax year even if the filing period has not closed.

### **SECTION 2.**

An appeal will be considered withdrawn if the Appellant fails to appear for the hearing even if the other parties to the appeal are present. These appeals shall be marked “DID NOT APPEAR.” An appeal will not proceed where the appellant fails to prosecute the appeal.

Note: If there is more than one Appellant, a withdrawal by one party does not constitute a withdrawal by the other, and the hearing will proceed.

### **SECTION 3.**

Once an appeal is withdrawn, the Board will take no action on the appeal; nor will it issue a determination notice.

## **RULE VII RECUSAL OF BOARD MEMBERS OR HEARING OFFICERS**

### **SECTION 1.**

A Board Member or hearing officer shall disqualify himself or herself from conducting a hearing, reviewing the appeal file or taking any official action in any Appeal in which his or her impartiality might reasonably be questioned, e.g.:

- (a) the Board Member or hearing officer has a personal bias or prejudice concerning the case, or has personal knowledge of disputed evidentiary facts concerning the property in question;
- (b) the Board Member or hearing officer or any partner or employee of the Board Member or hearing officer is representing or has represented at any time during the preceding two years either in a legal or business relationship, the interests of any party to the appeal;
- (c) the Board Member or hearing officer knows he or she, individually or as a fiduciary, or his or her spouse or minor child residing in his or her household, has a substantial financial interest in the subject matter in controversy or in a party to the Appeal, or any other interest which could be substantially affected by the outcome of the proceeding;
- (d) the Board member or hearing officer may always recuse when they feel such recusal is appropriate.

## **SECTION 2.**

A Board Member's or hearing officer's decision to recuse himself or herself from any Appeal may be made a part of the record of the Appeal; however, no reason for such a decision need be given.

## **SECTION 3.**

A Board Member or hearing officer, during the term of the contract for which he or she is engaged to provide services to the Board, shall not personally represent any party at a hearing who has a direct pecuniary interest in the subject of the appeal, or present evidence during a hearing on behalf of that party.

## **RULE VIII RIGHT TO KNOW PROCEDURES**

The following rules and procedures are adopted to comply with the Right-to-Know Law, Act of June 21, 1957, P.L. 390, No. 212, as amended.

**Appointment of Open Records Officer** the Board hereby appoints its Board Administrator as its Open Records Officer. The Board Solicitor shall assist the Board Administrator in processing and responding to requests.

Contact Information for Open Records

Officer:

Board Administrator  
Allegheny Board of Property Assessment, Appeals and Review  
542 Forbes Avenue, County Office Building  
Pittsburgh, PA 15219  
412-350-4603

Contact Information for the Office of Open Records:

Commonwealth of Pennsylvania  
Office of Open Records  
Commonwealth Keystone Building  
400 North Street, Plaza Level  
Harrisburg, PA 17120-0225  
717-346-9903  
Email: [openrecords@state.pa.us](mailto:openrecords@state.pa.us)  
Website: <http://openrecords.state.pa.us>.