

BPAAR Telephone Hearing Tip Sheet for 2027

BEFORE THE HEARING:

At least TWO (2) days before your hearing, you must submit your evidence to the County.

Evidence will not be returned and will remain part of the official hearing file. Please keep a copy for yourself. Formats accepted are picture files, PDFs, word documents, and other static sources, NOT links or videos.

You may submit via:

1. The Real Estate Portal page for the parcel. See the Appeal Status tab. <https://realestate.alleghenycounty.us/>
2. Email with attachments to Appeals@AlleghenyCounty.us. The subject line must begin with: Parcel #-Date of Hearing-Time of Hearing-Party. One parcel per email.
3. U.S. mail paper copies to: Office of Property Assessments; 542 Forbes Ave, Room 334; Pittsburgh PA 15219

Evidence must be served simultaneously, with proof of mailing, to the taxing body (if submitted by the property owner) or to the mailing address of the property owner as provided to the County (if submitted by the taxing body). School District contact information may be found online: www.alleghenycounty.us/bpaar-hearing-preparation

Evidence submitted TWO (2) days in advance will be available for viewing online by your hearing date, by using the full parcel number and case number from your scheduled hearing notice to look it up on the Allegheny County Data Portal. www.alleghenycounty.us/records/document-portal

At least FIVE (5) days before your hearing, you must provide your telephone contact.

2027 Hearings conducted by phone require that YOU MUST PROVIDE A TELEPHONE NUMBER TO PARTICIPATE. Provide one telephone contact per party via email to AppealHelp@AlleghenyCounty.us or call 412-350-4636 (INFO). Failure to provide a phone number in advance will not postpone proceedings.

DAY OF THE HEARING:

- Please be prepared with an **OPINION OF VALUE**, supported by the previously submitted evidence. At the beginning of each hearing, the appellant must declare if they are seeking **BASE YEAR (BY)** Value or **CURRENT MARKET (CM)** Value.
- The hearings are conducted by telephone unless prior arrangements have been made for an in-person hearing at a BPAAR Hearing Room on the 3rd floor of the County Office Building.
- A hearing officer will call you at the number THAT YOU PROVIDED AT LEAST FIVE (5) DAYS BEFORE YOUR HEARING.
- The hearing may begin late but will not be heard early unless all parties agree to the adjusted time.
- Please be available in a quiet space with good reception for your telephone hearing at the scheduled date/time.
- A hearing officer will make **2 attempts** to call the appellant within FIVE (5) minutes of one another. If both calls are unsuccessful, the hearing will be considered withdrawn unless good cause is shown.
- If you are disconnected from your phone hearing the hearing officer will call you back. If you do not receive a call back within 5 minutes, please contact the Board Administrator at 412-350-4603.
- Same day changes to hearing contact phone numbers or issues with evidence: Contact the Allegheny County Call Center at 412-350-4636. They open at 8:30 am and they will notify hearing support.

All other regulations and procedures for BPAAR hearings remain in effect, including but not limited to, postponements, withdrawals, and conduct. See your Hearing Notice for details.

Additional questions and concerns: email AppealHelp@AlleghenyCounty.us or call 412-350-4636 (INFO).

ADDITIONAL INFORMATION:

Board Rules - www.alleghenycounty.us/bpaar-rules-and-regs

Appeals Frequently Asked Questions - <http://www.alleghenycounty.us/bpaar-faqs>

Property Record Cards for all properties can be obtained either in person at the County Office Building Real Estate Department Copy Desk (First Floor, Station 13) for a cost of \$0.25 per page, or in PDF by emailing landhelp@alleghenycounty.us for free.

Appeal hearings provide property owners and/or taxing bodies an opportunity to present evidence to challenge the County's certified assessment. The Board of Property Assessment Appeals and Review ("BPAAR") conducts one hearing per property, regardless of whether more than one party filed an appeal for that year on the parcel. BPAAR does not advocate for any party's position and conducts its hearings in an impartial manner.

The parties shall conduct themselves in a professional, respectful manner; the hearings are not confrontational or argumentative. BPAAR does not assess the property, does not direct the County's assessment process, and does not control the amount of taxes imposed by any taxing body.

BPAAR will increase, decrease, or sustain the assessment based on the evidence of value presented at the hearing. Relevant evidence includes evidence of value of the property in the 2012 base year OR evidence of the current market value of the property.

Property's Value

All parties may present any relevant evidence to support opinion of value – either value as of the base year or current market. The 2012 Reassessment created a base year of 2012. At the beginning of each hearing, the appellant must declare whether they are seeking BASE YEAR (BY) Value or CURRENT MARKET (CM) Value.

BASE YEAR (BY): If the appellant chooses to present base year sales, this means the evidence must show what the property would have been worth in 2012, in its current condition, factoring in all current additions or other relevant changes that would affect the property's value. Sales closer in time to January 1, 2012, and in the same neighborhood are generally more relevant.

CURRENT MARKET (CM): Pursuant to an Order of Court, the Common Level Ratio (CLR) must be applied to a property's current market value (if proven) to determine that property's value for tax assessment purposes. **The CLR for tax year 2027 is 49.3%.** For example, if an appellant proves the Current Market Value of a property to be \$100,000 at a 2027 BPAAR Hearing, its value for assessment purposes will be \$49,300.

Evidence at the Hearing

BPAAR operates under relaxed rules of evidence. Thus, BPAAR may consider documents prepared by third parties such as photographs, appraisals, estimates, invoices, and other evidence relevant to the property's value. The failure to provide live testimony from the appraiser or other third party may affect the weight given to the appraisal or other document.

Generally, arms-length sales of both the subject and comparable properties are most relevant as evidence of value.

Assessments of comparable properties are **not relevant** as evidence of value. Value may also be established under the income and cost approaches. To establish market value under the income approach, BPAAR assigns the greatest weight to income and expenses statements that have been audited by a third-party professional.

Challenging Other's Evidence

All parties are required to submit their evidence at least 10 days prior to the hearing date. This provides you time to check the accuracy of the evidence being submitted. It is incumbent on you to make sure that any comps submitted by the other parties, whether they are in an appraisal, spreadsheet, 3rd party real estate website (Zillow, MLS, Redfin, etc.) print out, etc. Check to verify the evidence has accurate sales prices, dates, sq. footage, etc. The information can be verified on the Allegheny County Real Estate website. If necessary, you can request that someone from the Assessor's office be brought to the hearing to verify significant inaccuracies in evidence submitted by any party.

What to Do if You Can't Attend a Scheduled Hearing

One postponement per party may be requested and must be submitted **at least SEVEN (7) days prior to the hearing**. Requests for postponements (including **emergency requests**) must be made in writing and must be faxed (412-350-3008), emailed/submitted electronically (AppealPostponement@AlleghenyCounty.US), or hand-delivered (Room 334, County Office Building, 542 Forbes Avenue, Pittsburgh, PA 15219). Emergency requests cannot be sent by regular mail and must also include contemporaneous notice to all parties. If an appellant fails to attend a scheduled hearing without a timely request for a postponement, the appeal will be classified as withdrawn and the appellant will have no further right to appeal the assessment for the year at issue.

BPAAR cannot give legal advice and encourages parties to seek expert legal and/or real estate appraisal guidance in preparing and presenting their evidence of value.