

Tips for Assessment Appeal Hearings

Please refer to the Board's Rules for additional information at <http://www.alleghenycounty.us/opa/rulepre.aspx>
Nothing contained in this document is intended to replace or amend the Board Rules.

Appeal hearings provide property owners and/or taxing bodies an opportunity to present evidence to challenge the County's certified assessment. Property owners, other interested parties, and the three taxing bodies can present evidence at the hearing. The Board of Property Assessment Appeals and Review (BPAAR) will conduct one hearing per property, regardless of whether more than one party filed an appeal on the parcel. The 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. The BPAAR did not assess the property and has no authority over the assessment process, the method for determining taxable value or the amount of taxes imposed by your local taxing body.

The BPAAR will increase, decrease or sustain the assessment based on the evidence of value presented at the hearing.

Arrival and What to Bring

Arrive promptly and check in at the registration desk. Hearings will be conducted as close to the scheduled times as possible but ***will not be heard earlier than the scheduled time***. We ask for your patience. Please bring the following documents:

- A copy of the Hearing Notice.
- A signed Authorized Representative form, if appropriate.
- Specific information demonstrating the property's value. Please bring three (3) copies of your evidence for distribution to the other parties. The Hearing Officer retains all evidence presented at the hearing. Please make copies for your records.

The BPAAR can only consider evidence presented to the Hearing Officer during the hearing.

Property Data

The Hearing Officer will ask you to verify the property data in the County's assessment records. Property Record Cards are available at the Public Information Office for a copying fee. **The Property Record Card contains more complete information than is available on the County Web site, and you may want to review the Property Record Card prior to the hearing.** If you are unable to obtain the Property Record Card, you will still have the opportunity to discuss property data at the hearing.

Property's Value

The 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.

Evidence at the Hearing

All parties may present any relevant evidence to support opinion of value. Please note that any assessments of comparable properties submitted as evidence must be accompanied by evidence demonstrating that the assessments accurately reflect the properties' values.

The BPAAR operates under relaxed rules of evidence. Thus, the 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, however, to provide live testimony from the appraiser or other third party may affect the weight accorded to the appraisal or other document.

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

One postponement per party may be requested. Requests for postponements must be ***in writing at least 7 days before*** the scheduled hearing date. Emergency requests also ***must*** be made ***in writing*** and must be faxed, emailed or hand-delivered to the BPAAR, with 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.