

## LEGAL ALERT

### ALLEGHENY COUNTY ROLLS OUT HELPFUL NEW TOOL FOR ASSESSMENT APPEALS...FOR RESIDENTIAL OWNERS

May 15, 2012 – This morning Allegheny County rolled out a new feature on its website to help property owners prepare for their informal and formal appeal hearings. (The County's timing is interesting, since informal hearings end June 1 and the bulk have already occurred). Once again, commercial owners are left in out in the cold, as the County's materials are all geared to assisting homeowners (can we say "voters"?) to prepare for assessment hearings. It's not all bad news for commercial owners – although the County is not announcing it, we have been able to make some progress in uncovering data for commercial owners.

**What's new?** The County announces that the "streamlined online resources for property owners" include the comparables it used to set 2013 values. A spot check shows this information is available – for homeowners (If you are thinking "*But wait. Hasn't that information been online since January?*", you would be right). True to form, commercial owners who would like to see the comparables sales used to set their assessments all get the same message: "This property is among the 3% of properties that did not have adequate comparable sales. The cost approach was used instead. "

**What else is new?** The County also posted its PowerPoint slides from its town meetings, which contain tips, all directed towards homeowners.

**Anything else new?** The County posted, by School District, sales between January 2009 and July 2011. This will save time for folks who are preparing for appeals on their homes that have been forced to look up manually every property in their neighborhood. For commercial owners, the data is spotty and lacks sufficient detail to be helpful. We spot-checked a district with a huge commercial tax base and retail corridor, yet less than 3% of the sales on the County's list are commercial and some commercial sales that we are specifically aware of, are simply not on the County's list.

**Any good news for commercial owners?** Actually yes. Previously, we reported our efforts to uncover for commercial owners the data and rationales behind the County's 2013 assessments on commercial properties. In January, we filed a petition to Judge Wettick, who told us our request is "not relevant" to the reassessment and suggested we take the issue up with the County. We tried that, but got no answer. So we began filing Right-to-Know requests under PA law. After taking the longest time possible under the statute to respond, the County answered the first few requests by delivering to us stacks of screen prints from its internal database, but not the information we asked for. So what is the good news? The County just answered our latest Right-to-Know request by stating that 2013 property record cards are available for purchase. (We have been checking regularly since January and were told repeatedly that 2013 property record cards did not exist). We checked again last week and, -- lo and behold -- 2013 property record cards are now available, *even for commercial properties*. You have to go in person to Room 303 of the County Office building. And you have to pay a few bucks. And pay to

park. But the 2013 property record cards are there. For commercial owners, these records give a glimpse into the County's thinking in setting the new 2013 assessments – the square footage, the implied rent, the capitalization rate that the County used, etc.

**Have more questions?** If you have a question or need help with your commercial assessment appeal, we would be happy to talk with you.

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