

WHETHER TO FILE INFORMAL APPEALS, FORMAL APPEALS OR BOTH

With new assessment notices for commercial property within the City of Pittsburgh now out, commercial taxpayers who disagree with their new assessments will need to act very quickly.

For City commercial properties, the deadline to request an informal review is **January 13, 2012** and the deadline to file formal appeals is **February 10, 2012**.

(The timing is slightly different for City residential properties which were mailed December 27, 2011: their deadlines are January 6, 2012 for informal reviews and February 10, 2012 for formal appeals. Assessment notices for the rest of the County should be mailed by late spring 2012 and will have a similar short window to file appeals.)

Differences between Informal Reviews and Formal Appeals.

Informal Reviews. The informal review is only available when, as is the case now, a county is undergoing a reassessment. It is the last “check” on the reassessment process. As its name suggests, the informal review is intended to provide an informal setting for taxpayers to point out errors in the County’s data or information related to the property’s value. Only taxpayers can ask for an informal review; taxing districts will not even get notice of these requests.

Taxpayers should plan to bring supporting documents such as financial information, recent comparable sales or appraisals. The informal reviews will be conducted downtown in the County Office Building. When the written decision issues, either the taxpayer or the taxing districts can file a further appeal. The deadline for City commercial taxpayers to request informal hearings is January 13, 2012.

Formal Appeals. A formal appeal, on the other hand, can be filed by either the taxpayer or the taxing districts. Formal appeals are available annually, not just in a reassessment year. Once filed, a formal hearing is scheduled before a hearing officer of the Board of Property Assessment Appeals and Review. Even if the taxpayer files the appeal, the taxing districts can –and do – send attorneys to participate.

Just like informal reviews, taxpayers must bring evidence to support their arguments for reductions. The focus of the formal appeal hearing is valuation evidence, which for commercial properties means appraisals, financial information, occupancy information and deferred maintenance. Taxpayers can also point out data errors. The taxing district attorneys can ask questions and present their own evidence. Sometimes the hearing officers ask questions of their own. Taxpayers should expect and prepare for their evidence to be challenged by the attorneys for the taxing districts.

Following the formal appeal hearing, the board will issue a written decision. Either the taxpayer or the taxing district can file a further appeal to the trial court. This year, the deadline for City commercial taxpayers to file formal appeals is February 10, 2012.

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