

# Real Estate Advisory: Allegheny County Council Votes to Reopen 2022 Tax Assessment Appeals

On January 24, 2023, Allegheny County Council voted 15-0 to reopen the 2022 tax year for Allegheny County property tax assessment appeals. Allegheny County property owners now have until March 31, 2023, to file a tax assessment appeal for tax years 2022 and 2023.

The move comes after Allegheny County Court of Common Pleas Judge Alan Hertzberg ruled that Allegheny County was using incorrect sales data to set the “common level ratio,” a factor used to establish the correct assessed value in any given tax year. As a result, Allegheny County has already made a change for the 2023 tax year and significantly lowered the common level ratio from a prior ratio of 81.1% of market value in 2022, down to 63.6%.

The exact common level ratio for tax year 2022 is not yet determined due to ongoing litigation over Judge Hertzberg’s ruling. Judge Hertzberg found that the 2022 common level ratio should also be approximately 63.6%, but this ruling is under appeal.

The Council bill assumes that taxpayers will ultimately prevail in the lawsuit and that a 63.6% ratio will be applied for 2022 tax year. However, only to the limited extent that the litigation establishes a different 2022 common level ratio, taxpayers shall have an additional 60 days from the end of the appeal over the 2022 ratio litigation to file a 2022 appeal.

The Meyer, Unkovic & Scott Real Estate Group attorneys have substantial experience representing residential and commercial property owners with property tax assessment appeals in Allegheny County and throughout Pennsylvania. If you feel your property may be affected or you have questions about real estate tax assessments and appeals, please contact Jason Yarbrough at [jmy@muslaw.com](mailto:jmy@muslaw.com), or any other Meyer, Unkovic & Scott attorney with whom you have worked.

For information on Tax Assessment Appeals, you can visit our website:

<https://www.muslaw.com/assessment/>



*This material is for informational purposes only.  
It is not and should not be solely relied on as legal advice in dealing with any specific situation.*