

# Real Estate Advisory: Potential for Large Reductions in Assessed Value for Allegheny County Property Owners



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A pending lawsuit has the potential to dramatically reduce real estate assessed values for commercial and residential property owners in Allegheny County. A 2021 lawsuit alleges Allegheny County inaccurately coded and reported property sales data for sales that occurred in 2020, which resulted in an incorrect common level ratio (“CLR”). The CLR is intended to help convert current market prices into 2012 values. Allegheny County currently uses a 2012 base year for setting assessed values.

For 2022, the CLR is 81.1%, meaning a property having a market value of \$100,000 in 2022 should have an assessed value of \$81,100. However, according to the allegations in the lawsuit, the County’s inaccurate reporting of sales data has resulted in an unfairly high CLR for property owners, resulting in overassessments and increased property taxes.

On April 27, 2022, a Consent Order was entered in the lawsuit, whereby all parties to the litigation agreed to a review of the County’s coding and reporting of property sales used to establish the CLR. At the end of this review, the parties will report their findings to the Court for further proceedings.

The Plaintiffs allege that modifications in the County’s coding and reporting of sales could result in a drastic reduction of the CLR and argue the 2023 CLR could be set at approximately 63%. The 2023 CLR will be published on or before July 1, 2022. The window to file a 2023 tax appeal in Allegheny County will be from January 1, 2023 to March 31, 2023.

It is also possible that any material changes to the 2022 CLR will result in a new appeal window to challenge 2022 assessed values. Property owners should keep apprised of the latest developments to avoid missing an opportunity to seek lower property taxes in 2022 and beyond.

**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 impacted 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.

**Should you have questions about your current tax assessment, please contact any member of our Real Estate & Lending Group and Real Estate Litigation Group listed below, or any other Meyer, Unkovic & Scott attorney with whom you have worked.**

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