

# Real Estate Advisory:

## FAQs About the Significant Changes to 2026 Property Tax Assessments and Assessment Appeals in Allegheny County

Pennsylvania property owners may have a chance to significantly reduce their property's assessed value in 2026. This is due to the continued changing market conditions and reductions to the common level ratio ("CLR"). Below are answers to some frequently asked questions about 2026 tax assessment appeals and reductions in assessed value.

### What is the CLR?

Every county has a "base year" for tax assessment purposes. Property assessments are supposed to reflect a base year valuation.

The CLR is a ratio which is intended to convert present day market values into base year assessed values. The CLR is adjusted annually based on sales data selected by each county.

### How is the CLR changing in 2026?

The CLR is adjusted each year to take into account changes in property valuation. In 2026, Allegheny County's CLR will drop to 50.1%. With the new CLR, a property with a 2026 market value of \$1,000,000 should be assessed at \$501,000. In 2025, the same property would have been properly assessed at \$527,000.

### How does the CLR apply to new sales?

Taxing authorities will only seek a change in assessed value when it works to their benefit. This typically occurs when a property is sold or a material improvement to the property is made. In the context of a sale, the taxing authorities are essentially asking for a new assessment "snapshot" to be taken. The applicable CLR which exists is used during this "snapshot". Without a tax appeal, the property's assessed value can remain the same for many years.

### When can I file a 2026 tax appeal?

The deadline for each county in Pennsylvania varies. The deadline to file a property tax appeal in most Pennsylvania counties ranges between August 1, 2025, and October 1, 2025. In Allegheny County, the 2026 deadline is September 2, 2025.

### Will I receive the 2026 CLR adjustment without filing an appeal?

No, you must file a tax assessment appeal to reduce your assessed value. If you are over-assessed and overtaxed, the taking authorities will not reduce your assessed value. Taxing authorities only appeal property values when they believe they can obtain an increase in assessed value, resulting in higher property taxes.



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**How will the 2026 CLR impact my property taxes?**

Property taxes are based on assessed value. Assessed values are taxed at the millage rates set by your county, school district, and local municipality. Assuming no change in millage rates, a lower assessed value means lower property taxes.

Taxing authorities may increase their millage rates to avoid a large drop in tax revenue resulting from fewer assessed dollars. If millage rates increase, each assessed dollar will be taxed more. In a rising millage rate environment, property owners will see tax increases unless they can reduce their assessed value via a tax assessment appeal.

**Should I file a 2026 tax assessment appeal?**

The answer depends on each property's use, market value, current assessed value, and the strategies available to pursue a reduction for that property. The attorneys in Meyer, Unkovic & Scott's Real Estate Group have substantial experience representing commercial and residential property owners with property tax assessment appeals throughout Pennsylvania. Our broad range of experience includes handling appeals for clients in virtually every type of property, including:

- Apartment complexes
- Banks
- Condominiums
- Convention centers
- Hotels
- Industrial plants
- Life science facilities
- Multifamily housing
- Office towers
- Restaurants
- Retail establishments
- Shopping centers, malls, and strip malls
- Single family residences
- Storage facilities
- Tax exemptions for charitable, educational, religious, trade, and other uses
- Warehouses

Meyer, Unkovic & Scott LLP has substantial experience representing commercial, industrial, income producing, and residential property owners in handling tax assessment appeals of all property types. For more information about tax assessment appeals, please contact **Jason Yarbrough** at 412-456-2592 or [jmy@muslaw.com](mailto:jmy@muslaw.com). He can help you evaluate whether your property can benefit from a 2026 property tax assessment appeal.