

INCOME AND EXPENSE STATEMENT

On an appeal of commercial or industrial properties, the owner must submit an Income and Expense statement for the three (3) most recent years. The Income and Expense statement must be submitted not less than ten (10) days prior to the scheduled appeal hearing date.

EXPERT WITNESSES - QUALIFICATIONS

In all cases involving expert witnesses, the written qualifications of the expert witness, including proof of compliance with Pennsylvania licensing and certification shall be submitted to the Board of Assessment Revision prior to any testimony. Expert witnesses shall not be permitted to express opinions other than those in their own report. Failure to comply with this rule may constitute grounds to disqualify the witness.

EXPERT WITNESSES - FINANCIAL INTEREST

In all assessment appeals involving commercial or industrial property in which a question of valuation is an issue, the property owner shall produce, before the appeal hearing, a signed appraisal by the certified appraiser to be relied upon by the property owner containing a statement whether such expert or witness has any financial interest in the property subject to the appeal, and whether or not terms of compensation for his testimony are based upon any contingent method of calculation relating to the outcome of the appeal. If an appeal is by a third party, the property owner and third party must adhere to the rules and regulations. Appraisal, consulting, valuation report, or any other documents not meeting these requirements may be disregarded by the Board of Assessment Revision as evidence of value in such appeals.

PROPERTY SUBJECT TO LEASES

In the event that any appeal shall involve a property which is subject to a lease(s), the property owner shall submit, to the Board of Assessment Revision, a verified copy of the lease(s) containing all of its/their terms and conditions. In the case of apartment houses, office buildings, and shopping centers, the property owner shall submit a verified copy of a typical lease, together with the latest rent schedule, a copy of the rent roll, showing the tenant's name, unit identification, square footage leases, or bedroom and bathroom count, monthly or annual rent, and any additional payments made. The property owner shall also submit the income and expense statements, complete with all notes and schedules for the past three (3) years. These documents must be submitted not less than 10 days prior to the scheduled hearing date.

APPEAL HEARING AND PRESENTATION

PURPOSE OF A HEARING

The issue at stake in any appeal is the *Fair Market Value* of the subject property. *Fair Market Value* has been defined as "the price that a willing, but not obligated buyer, would pay to a willing, but not obligated seller, all uses being taken into consideration and offered on the open market for a reasonable period of time." *Fair Market Value* can best be proved by:

- An appraisal made by a certified appraiser not more than three years old.
- Recent sales of similar properties.

PRESUMPTION OF VALUE

The law presumes the assessor's value to be correct until proven otherwise by the property owner; therefore, the property owner has the burden of presenting evidence to the Board of Assessment Revision to substantiate his opinion of market value. An appeal opens the property assessment for re-evaluation. As a result of an appeal, the property's assessment may, by law, be lowered, raised, or remain the same.

LAND AND BUILDING ASSESSMENT

In the case of an assessment which includes both land and building values, testimony will be accepted concerning the total value only. The Board of Assessment Revision will not consider the appeal of either land or buildings as separated from the total.

COMPARING ASSESSMENTS

If your appeal is based upon comparison to another property, you must be prepared to submit a list of comparison properties that were recently sold. The information should be submitted in writing and include the specifications of the compared properties and their selling price. If you fail to provide this information, it will not be researched for you at the hearing. You must perform your research prior to that time. Assessment Office records are available for this purpose.

ABILITY TO PAY TAXES

Testimony regarding taxes, tax increases, percentage of assessment increases, financial ability to pay, and related concerns will not be permitted. The sole matter at issue is the value of the property.

PROCEDURE FOR HEARING

The property owner(s) shall appear at the time and place for the appeal hearing, as stated on the "Notice for Hearing" mailed to the property owner(s), 20 days prior to the same. The property owner(s) may appear, in person, or designate legal counsel licensed in Pennsylvania. The property owner(s) may have immediate family participate in conjunction with them when testifying before the Board of Assessment Revision. Only the property owner(s) and certified real estate appraisers may provide an opinion of value for the appealed property.

At all hearings, the Board will hear such evidence as may be produced by the property owner and other interested parties. Persons testifying will be required to testify under oath. During the appeal hearing, the property owner or his agent shall state the basis of the property owner's appeal and shall make a full and complete disclosure of the property owner's information bearing on the property's fair market value. The Board may examine the property owner or witnesses appearing on the property owner's behalf and may require the property owner to furnish additional information or data for consideration in arriving at an opinion of fair market value. At the conclusion of the hearing and after such review and consideration as may be required, the Board will provide written notice of its decision no later than November 15.

ORDER OF THE BOARD OF ASSESSMENT REVISION

The Order of the Board of Assessment Revision shall be entered in the minutes by the Board of Assessment Revision, and a copy of such order shall be sent by First-Class mail to the person who appealed, either in person or by mail, to the address shown on the statement of intention to appeal no later than November 15. The Chief Assessor and such assistant assessors as he or the Board of Assessment Revision may designate, shall attend each hearing and shall furnish the Board of Assessment Revision with such information relating to the assessment appealed from, as the Board of Assessment Revision may desire. Either the Board of Assessment Revision or the person appealing may call such witnesses as they desire and as may be permitted under the Rules of the Board of Assessment Revision; the Board of Assessment Revision may examine such witnesses under oath. For the purpose of examining witnesses, any member of the Board of Assessment Revision shall be competent to administer oaths.

WRITTEN PRESENTATION

All evidence must be presented to the Assessment Office (Board of Assessment Revision) at least 10 days prior to the scheduled hearing. The Board of Assessment Revision may or may not continue your appeal beyond this hearing date for the purpose of accepting additional information or evidence.

PRESENTATION TIME ALLOTMENT

The Board of Assessment Revision will allow approximately twenty minutes for your appeal. If your appeal involves multiple or commercial, industrial, etc. properties, additional time may be allotted. The volume of appeals being heard may, at times, cause delays. You should, therefore, allow sufficient, additional time in the event the Board of Assessment Revision is behind schedule.

EVIDENCE

The Board of Assessment Revision will not be bound by the strict rules of evidence normally applied in the Courts. The Board of Assessment Revision may, at its discretion, hear any and all evidence which it considers probative and helpful in deciding the appeal. A record owner of property under consideration may offer his opinion of its value, either orally or in writing. The Board of Assessment Revision will not receive valuation testimony from anyone other than an owner, unless a complete and written appraisal report upon which such testimony shall be based has been filed with the Board of Assessment Revision in accordance to these Rules.

If you allege that the market value is excessive, you must be prepared to document your opinion by accepted appraisal processes, i.e., Cost, Market, and/or Income Approaches. A professionally prepared appraisal will be acceptable in lieu of this information. If you allege that the value in your area is being adversely affected by a certain nuisance or other factor, you must be prepared to document the impact of this problem through use of market sales.

RULE OF CONDUCT

All parties will be required to exercise proper and appropriate decorum during the hearing.