

# HOW TO APPEAL YOUR REAL ESTATE ASSESSMENT (2<sup>nd</sup> edition)



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## Disclaimer

This guide on how to appeal your assessment is a publication of the Crosstown Coalition. The purpose in publishing this guide is to provide general information to its members, friends and residents of Philadelphia about assessment appeals. This guide is not intended, nor should it be used, as a substitute for specific legal advice. Persons using this guide may not rely on it for legal guidance. Assessments can involve many complex and difficult issues in some cases.

This guide is not intended for all property owners in all circumstances. Property owners with complicated cases, large commercial or multi-unit rental properties should consult a lawyer. Your specific circumstances may require the attention of experienced legal counsel. Do not rely on this guide as a substitute for legal counsel. All information, links & forms are current only as of publication date, June 7, 2022. The city may make changes to dates, forms, etc. at any time.

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Below is a four-part primer on how to take an assessment appeal to the Board of Revision of Taxes (BRT). At the end of Section IV is a copy of the forms that the BRT requires homeowners to complete for an assessment appeal.

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## INTRODUCTION



Philadelphia's Office of Property Assessment (OPA) has reassessed virtually all residential properties in the City for the 2023 tax year. Some assessments are vastly increased compared to 2022 assessments. Tax year 2023 Notices of Proposed Valuation will be mailed by September 1, 2022, at the latest (according to the city), but are currently available online at <https://property.phila.gov>.

**Check your assessment now to see if you want to appeal it.** If your property has been reassessed and you believe the new value is incorrect, you can request a First Level Review (FLR). You must be able to prove one of the following:

- The estimated market value of your home is too high or too low.
- The estimated market value of your property is accurate, but inequitable.
- The characteristics of your property that affect its value are substantially incorrect. (This includes a missing or incorrect abatement or exemption.)

## How to file

The form to request an FLR is included with Notices of Proposed Valuation. Property owners should wait until they receive the mailed Notice of Proposed Valuation to file an FLR.

If you do not receive or misplace your FLR form, contact 215-686-9200 to request a replacement form.

Complete and submit the FLR request form. Include any additional information for the Office of Property Assessment (OPA) to consider, such as photos or recent appraisals.

If the property owner wants to have someone else carry out the FLR process on their behalf, they must complete the authorized representative form, have it notarized, and include it with the FLR request form.

### Commercial and multi-family properties

To request an FLR for commercial and multi-family properties, you must also include [income and expense forms for the last two years.](#)

If you are interested in the methodology the OPA used to value properties and create the new assessment, see:  
<https://www.phila.gov/media/20220525080608/tax-year-2023-mass-appraisal-valuation-methodology.pdf>

When acting on the First Level Reviews, the OPA has the option to reduce, increase or maintain the assessment.

Property owners who are dissatisfied with their assessments, whether or not they asked for a First Level Review, may still appeal their assessment to the Board of Revision of Taxes (BRT). BRT appeals are different from OPA First Level Reviews. The OPA is an administrative office of the City while the BRT is an independent board.

**Formal appeals are due to the BRT by October 3, 2022.**

**Because the filing deadline for BRT appeals is so close to when you may receive the FLR forms, if you want to contest your assessment, plan on filing for a BRT appeal even though**

**the OPA may not have ruled on your case.**

The OPA First Level Review process is typically a closed door, second look by the OPA at its own prior decision-making process for establishing a property's re-assessed value. The process before the BRT is totally independent of the OPA and much more of a court-like, legal process that can involve a hearing with witnesses and evidence.

Finally, although not discussed in this guide, property owners who are dissatisfied with the outcome of a BRT appeal have the right to appeal the BRT decision to the Court of Common Pleas. Common Pleas appeals are before a judge, almost always involve lawyers and require payment of filing fees to start the appeal.

## SECTION I

### FREQUENTLY ASKED QUESTIONS ON HOW TO APPEAL

#### **1. What Arguments Can I Use to Challenge My Assessment?**

You have the right to appeal your assessment to the BRT. For example, you might think that your assessment is too high and over-values your property. You can appeal that apparent over-valued assessment. You might think that your property is assessed much higher than very similar properties in your neighborhood. If so, you can appeal that uneven assessment. You can compare your assessment with neighboring properties on <https://property.phila.gov>. To review your property, enter it's address in the box "Search the map." (see screen shots from property.phila.gov in Section II) You can appeal if you think there is a mistake about your property's square footage, condition, or other characteristics.

#### **2. What is the Board of Revision of Taxes?**

The Board of Revision of Taxes ("BRT") is a panel of seven citizens who are appointed by the Judges of the Philadelphia Court of Common Pleas. The BRT hears appeals from property owners who believe that their property assessments are inaccurate. For more information, visit the BRT web site at [www.phila.gov/brt](http://www.phila.gov/brt).

#### **3. How Do I File an Appeal to the BRT?**

You must do four things to file an appeal:

*First*, you must fill out an Appeal Application. (See #4 below.)

*Second*, you must follow the directions for the Application and provide all required information. (See Section II of this Guide.)

*Third*, you must send your appeal to the Board of Revision of Taxes. (See #5 below.)

*Fourth*, you must file your appeal on time—not later than **October 3, 2022**.

#### **4. Where Can I Get An Appeal Application?**

You can get an appeal application and instructions on the BRT website. A current sample of the Application and Instructions is also included below in Section II.

<https://www.phila.gov/documents/property-assessment-appeal-documents-and-forms/>

Call the BRT at 215-686-4343. Visit the BRT offices at The Curtis Center, 601 Walnut Street, Suite 325 East, Philadelphia, Pennsylvania 19106.

## **5. Where Do I Send My Appeal Application?**

An Appeal Application must be filed with the Board of Revision of Taxes, The Curtis Center, 601 Walnut Street, Suite 325 East, Philadelphia, PA 19106.

The forms may be filed in person Monday through Friday between the hours of 8:30 A.M. and 4:30 P.M. TIP: Have the receptionist date stamp an extra copy of the first page for you to retain as proof of filing.

An Appeal Application may be filed by mail. TIP: If you choose to mail the application enclose (1) a stamped envelope addressed to your address (2) an extra copy of the first page of the application and (3) a cover letter requesting that the extra page be date stamped and returned in the stamped envelope

## **6. When Is the Deadline for Filing My Appeal?**

You must appeal the Assessment that you received not later than **October 3, 2022.** TIP: Property owners who have filed First Level Reviews with OPA and have not received a satisfactory response MUST file an appeal with the BRT to protect their appeal rights. You may withdraw your BRT appeal application later if OPA reduces your assessment as requested.

## **7. Can Anyone File An Appeal?**

No. Only an “aggrieved party” may file an appeal. For example, your neighbor cannot challenge your assessment and you cannot challenge your neighbor’s assessment.

The following persons shall be considered an “aggrieved party”:

- a. An owner of record;
- b. An equitable owner (usually someone who has the right to buy a property but has not yet been to a closing and obtained a deed; less typically a beneficiary of a trust which holds real estate);
- c. A tenant responsible for paying all or part of the real estate taxes;

- d. A tenant responsible for paying all or part of the use and occupancy taxes;  
or
- e. A mortgage lender who takes possession of the mortgaged property.

## **8. Do I Need a Lawyer to File an Appeal Application?**

No. You are not required to hire a lawyer for an appeal. However, you may want to hire a lawyer for your appeal. You may consult your family lawyer, or a lawyer who does a lot of real estate work. If you don't know a lawyer, you could contact the Lawyer Referral Service of the Philadelphia Bar Association at 215-238-6333.

A group of neighbors with the same concern can retain one lawyer to represent the group.

If you are a low income property owner, you may be eligible for assistance from Community Legal Services (215-334-HOME). If you hire a lawyer, your lawyer will need to show that the lawyer is authorized to act for you.

## **9. How Do I Show that My Lawyer is Authorized to Act for Me?**

The BRT provides a form that you and your lawyer have to fill out. You can access it at

[www.phila.gov/media/20190930155206/Power-of-Attorney-Form.pdf](http://www.phila.gov/media/20190930155206/Power-of-Attorney-Form.pdf)

The authorization must be dated and state the tax year for which the Application is filed. If a lawyer is representing a group, fill out one form with the lawyer's information and then make copies so that each resident can sign a form and add their address.

## **10. What Types of Documents or Proof Should I Submit With My Appeal Application?**

Where the Appeal Application concerns exclusively owner-occupied residential property, the applicant may submit photographs showing the front view, the rear view, side views, and a street view of the property in relation to adjoining property(ies). The applicant may also submit any other documentation that he/she deems appropriate for review by the Board of Revision of Taxes.

Where the Appeal Application concerns a residential, or a mixed use property which is being leased to four (4) or fewer tenants, the applicant must submit copies of the following documents:

- a. the executed lease(s) for the property including any and all amendments, riders or exhibits thereto;

- b. annual income and expense statements for the past three (3) years, with appropriate notations and schedules; and
- c. photographs showing the front view, the rear view, side view, and a street view of the property in relations to adjoining property(ies).
- d. photographs showing the front view, the rear view, side view, and a street view of the property in relations to adjoining property(ies).

All documents required by the BRT must be attached to the Appeal Application or filed with the Board of Revision of Taxes, The Curtis Center, 601 Walnut Street, Suite 325 East, Phila., PA 19106 within twenty (20) days of the filing date of the Application. It is best to file the required documents together with your appeal form.

#### **11. No False Documents or Statements.**

The BRT may require that you swear to or attest to the truthfulness of documents that you submit. This means that you should never falsify a document or statement that you submit to the BRT.

It is against the law to submit an inauthentic document or present a statement not believed to be true. This means that you should be certain the documents and statements you present to the BRT are correct and accurate.

#### **12. What Happens If I Don't Provide Required Documents?**

Failure to produce documents in accordance with the rules of the BRT or to strictly comply with the requirements of the BRT rules for the completion of the Appeal Application may constitute sufficient grounds for the denial of the appeal of real estate tax assessment.

#### **13. What Happens After I Submit My Application?**

Once the Board receives your Application, it will notify you or your lawyer of the date, time and place where the BRT will hear your appeal. This is often referred to as the oral hearing.

#### **14. Do I Have to Have an Oral Hearing?**

No. An applicant who is an owner of record or the owner's legal counsel may waive an oral hearing by checking a box on the appeal Application form. However, we recommend that applicants check the box requesting an oral hearing.



## **15. If I Don't Want an Oral Hearing, Can I Still Submit Proof to Support My Appeal?**

Yes. A written notice of the waiver of the oral hearing, along with any evidence the applicant wishes the Board to consider in addition to any documentation otherwise required by the BRT, shall be filed with the BRT within twenty (20) days of the filing of the appeal Application.

## **16. If I Fail to Attend my Oral Hearing, Will the BRT Still Decide My Appeal?**

Failure to Appear at Oral Hearing. Failure of the applicant, or legal counsel for or an authorized representative of the “aggrieved party” to appear at the oral hearing after due notice thereof and non-receipt of written notice of a waiver of the oral hearing may be considered an abandonment of the appeal and may be grounds for dismissal. TIP: If you checked the box requesting an oral hearing, be certain to attend or make arrangements with the BRT for a new hearing date AND confirm those arrangements in writing.

## **17. How Do I Prove My Case?**

You will need to gather evidence to support your position. If you think that your property was over-valued, you may want to show the sale prices of neighborhood properties over the past few years. Pictures of houses can be viewed on Google Maps and printed or you can take pictures using a camera or your cell-phone camera.

If you are arguing uneven, or non-uniform, application of the AVI process (for example your house is valued at \$250,000 and your neighbor's very similar house is only \$150,000), you should use the information from the Office of Property Assessment (OPA) where all property values are available online at <https://property.phila.gov>

Be sure to read Section III to read how to prove a case on *overvaluation*. Go to Section IV to read how to prove a case on *non-uniformity*.

## **18. Will I Need a Professional Real Estate Appraisal?**

For properties assessed at values over one million dollars (\$1,000,000) an appraisal is required. For properties that generate rental income, an appraisal is recommended. For other appraised properties, an appraisal may help your case but it is optional. Any appraisal that you submit will need to be prepared by an expert in real estate appraisal as certified by the State Board of Certified Real Estate Appraisers. The BRT has special rules on appraisals and on experts. Be sure to

carefully read the BRT rules on appraisals on the BRT web site. Note that twelve (12) copies of the appraisal must be submitted to the BRT, along with a cover letter

[www.phila.gov/media/20220420145951/2023-Appraisal-Summary-Cover-Sheet.pdf](http://www.phila.gov/media/20220420145951/2023-Appraisal-Summary-Cover-Sheet.pdf)

## **19. What Happens at the Oral Hearing?**

The oral hearing is not as formal as a trial. However, the BRT still follows procedures and maintains order at the oral hearing. You will be given an opportunity to be heard, but you cannot interrupt or obstruct the City's presentation. Always be polite and respectful to other persons attending the hearing and to BRT personnel.

Remember that the BRT did not determine your assessment. Their role is to review assessments determined by OPA.

## **20. What is the Procedure at the Oral Hearing?**

At an oral hearing, the Board of Revision of Taxes shall hear such evidence as may be produced by the applicant, an authorized representative of or legal counsel for the "aggrieved party." The Board will not be bound by the strict rules of evidence normally applied in the courts of this jurisdiction. The Board may in its discretion hear any and all evidence which it considers relevant and helpful in deciding the appeal.

The applicant, or an authorized representative of or legal counsel for the "aggrieved party," shall state the basis of the appeal and make full and complete disclosure of the information bearing on the market and/or assessed value of the property for the tax year in question.

An applicant who meets the criteria for testifying as an expert may offer an opinion of market value, either orally or in writing. No expert testimony will be received unless the applicant has complied with the BRT's rules on experts.

The Board may examine the applicant, an authorized representative of or legal counsel for the "aggrieved party," or any witnesses appearing on the behalf of the "aggrieved party." The Board may require additional or updated information or documents be provided for its consideration in arriving at a decision with regard to the Appeal Application.

## **21. What Are Some Practical Tips I Should Remember?**

The Crosstown Coalition is continuously reaching out to City officials and others to get up-to-date information about how the appeal process will work. Here are several nuggets of information that may help you with your appeal.

- a. The potential for a large volume of appeals will greatly strain the process and its limited resources. This means prepare now, and be ready.
- b. Only the owner or the owner's attorney can speak at a hearing.
- c. Only an appraiser certified by the State Board of Certified Real Estate Appraisers can testify about value.
- d. Real estate agents are not appraisers and cannot testify about value. Real estate agents can testify about market conditions (for example, people looking at a house on this block will also look at a house three blocks away).
- e. Because of the expected high volume of appeals, the oral part of a hearing may be very short—perhaps five to ten minutes.
- f. Many homeowners do not bring lawyers. Several owners on the same block with the same general complaint might consider a group hearing where the group is represented by one lawyer.
- g. Appraisals cost \$400-to-\$500 to prepare and then \$200 per hour for the appraiser to appear at a hearing.
- h. Owners should bring documents showing recent sales in their neighborhood. They should also bring evidence of homes taken off the market if the price was too high.
- i. If homeowners argue that their property is a dump, the BRT may want to visit of the property.
- j. Owners should submit a written position paper, but they should keep it short and to the point.
- k. Make sure to check off “oral appeal” on the application.
- l. Don't talk about taxes; talk about value. The BRT only determines whether your assessment is accurate. They are not concerned with the amount of tax you pay.

- m. Don't waste everyone's time by just repeating what your expert said.
- n. Try not to bring children. Try to be prepared, polite and speak so that the BRT can understand what you are saying.
- o. Thank the hearing panel for opportunity to have this hearing.

## Section II

### GUIDE TO THE BRT APPLICATION FORM FOR TAX YEAR 2023

The application form to appeal the proposed real estate market value for 2023 for residential owner occupied property valued at less than \$1,000,000 is available on the City of Philadelphia website:

<https://www.phila.gov/media/20220510151949/2023-Market-Value-Appeal-Form-Instructions.pdf>

Print the application form titled “Real Estate Market Value Appeal for Tax Year 2023.” Only file the second page of the form. The first page is instructions.

Complete the owner information section. Next, the form provides two options regarding a hearing for your appeal. It is recommended that you request an oral hearing before the Board.

#### SELECT ONE OPTION

- ☐ I request an **oral** hearing. I **will attend** a public hearing before the Board. If I do not appear, my appeal will be dismissed.
- ☐ I request a **non-oral** hearing. I **will not attend** a public hearing before the Board (attach documentation to support your appeal).

The next section requests your estimate of the market value of the property. Enter the amount that you believe your property would sell for where indicated.

I believe that the market value of this property is \$ \_\_\_\_\_ . I base my opinion on the following reason(s).

☐ Overvaluation ☐ Non-Uniformity ☐ Other

Only check “Overvaluation” if the property is likely to sell for at least 10% less than the 2023 assessed value. If you believe the property is over-assessed, then

research comparable sales from the past three years on the Office of Property Assessment at: <https://property.phila.gov/>

“Non-Uniformity” means that the *assessed values*, not the sales prices, of similar size properties with the same square footage for land and improvement area near where your property is located are lower than yours. If the assessed values for 2023 for similar properties are lower than your property, you should check the box for “Non-Uniformity.”

The box for “Other” can be checked if the data on your property is not correct. Additional considerations may be if there are structural issues, water or previous fire damage, outdated areas of the property that require costly improvements.

Complete the remainder of the form as required. Attach documentation to support your appeal and take in person or mail to the Board of Revision of Taxes, Curtis Center, 3<sup>rd</sup> Floor, 601 Walnut Street/Suite 325 East, Philadelphia, PA 19106. (see Section I, #5)

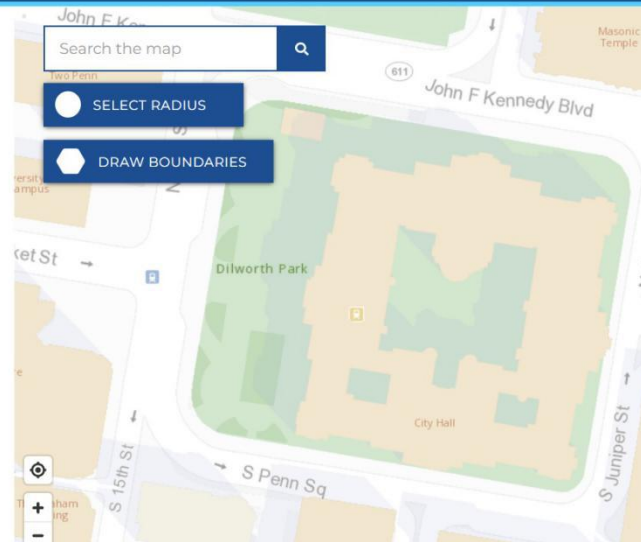
# Screenshots from property.phila.gov

**City of Philadelphia Property**

Use the Property App to get information about a property's ownership, sales history, value, and physical characteristics. You can also generate address listings near a property or within an area of interest.

To get started, you can:

- Select a location on the map  
Click or tap on a specific property to view details about it.
- Search on property information  
Type an address, property account number, or Department of Records registry map number into the search box. Enter "block:" before the address to find all properties on the block.  
*\*Property Search is no longer allowing Search By Owner due to privacy concerns.*
- View properties within a selected radius  
Use this tool to select a point on the map and view details about all properties within a 250-foot radius.  
View properties within drawn boundaries  
Use this tool to draw a shape on the map and view details about all properties within its boundaries.



Main screen: can look up properties by typing in your address in “search” box.

Once your address is highlighted on the map, you can either:

1. Hit select radius button, which will show all parcels within a 250’ radius of your property (in this example, The Bellevue)

Property | phila.gov

property.phila.gov/?buffer=200%20S%20BROAD%20ST

**City of Philadelphia Property**

Search the map

**SELECT RADIUS** Click to search by buffer. Cancel

**DRAW BOUNDARIES**

Showing 31 results. [Clear search](#) [MAILING LABELS](#)

Street Address	Market Value	Date of Last Sale	Price of Last Sale	Owner
1327 Locust St	\$18,358,500	10/28/2015	\$1	UGP-JUNIPER/LOCUST LLC
1334-36 Walnut St	\$4,800,000	03/28/2006	\$1	1334 WALNUT STREET PARTNE
1334r-36 Walnut St	\$100	12/31/1942	\$4	CONDY JONATHAN W ESTATE
140 S Broad St	\$17,345,200	11/18/1938	\$2	UNION LEAGUE OF PHILA
1411-19 Walnut St	\$18,350,000	09/27/2005	\$329,900	WASHINGTON SQUARE, PARTNERS L P

[City of Philadelphia](#) [How to use](#) [Feedback](#)

OR

2. Hit draw boundaries button, which allows you to draw a shape (such as a square or rectangle) on the map and show all properties within

The screenshot shows the City of Philadelphia Property website. A map of Rittenhouse Square is displayed with a blue polygon drawn around several properties. Below the map, a table shows 19 results. The table has columns for Street Address, Market Value, Date of Last Sale, Price of Last Sale, and Owner. The results are as follows:

Street Address	Market Value	Date of Last Sale	Price of Last Sale	Owner
1301-03 Locust St	\$1,749,900	11/25/1946	\$1	THE COVE INC
1305 Locust St	\$2,940,000	04/18/2013	\$800,000	1305 LOCUST LLC
1307 Locust St	\$3,213,000	08/14/2018	\$2,100,000	PARK AVENUE HOUSING LP
1309-15 Locust St	\$6,441,300	05/31/1983	\$1	COHEN DAVID ET-AL T-1-C
1317-21 Locust St	\$3,046,100	10/24/2013	\$1	US BANK NATIONAL ASSOCIAT

Either method allows you to look at properties in the vicinity to see the market value (assessed value). Do not rely on the last sale price or date of last sale, as city is often far behind when recording property sales.

www.realtor.com can allow you to see sale prices and date of sale of properties.



## SECTION III

### APPEALS BASED ON OVERVALUATION

Property owners can choose to hire an attorney or certified real estate appraiser, to represent them when appealing to the Board of Revision of Taxes (BRT) regarding their property valuation.

Residential property owners assessed for less than \$1 million who do not generate rental income are not obligated to hire professional assistance and may represent themselves. The cost of hiring an appraiser may be more than the amount of money you will save if your appeal is successful. Realtors can speak to the BRT about market conditions in your neighborhood but cannot make specific comments about the value of your house.

For properties assessed at values over one million dollars (\$1,000,000) an appraisal is required. For properties that generate rental income, an appraisal is recommended. For other appraised properties, an appraisal may help your case but it is optional. (See Paragraph 18 of Section I.)

### FREQUENTLY ASKED QUESTIONS ON HOW TO APPEAL

**1. I do not have the funds to hire a professional to represent me at the BRT but I would like to appeal. What do I do?**

This guide has been created to help property owners gather the recommended materials to represent themselves in front of the BRT.

**2. What is an appeal based on overvaluation?**

An appeal based on overvaluation argues that your home would sell for less than Office of Property Assessment (OPA) has assessed it for. If OPA assessed your property for \$250,000 and you think that you could only sell it for \$200,000, you may have success arguing that your home is overvalued.

**3. How do I convince the BRT that my property is overvalued?**

The best way to convince the BRT that the property is overvalued is to present a list of sale dates and sale prices of similar properties in your immediate neighborhood that have been sold since, for example, January 1, 2010.

The list might look like this, where your house is 209 Anywhere Street:

Address	Sale Date	Sale Price	OPA Assessment
123 Anywhere St.	October, 2011	\$210,000	\$195,000
136 Anywhere St.	June, 2012	\$185,000	\$200,000
234 Anywhere St.	March, 2013	\$200,000	\$207,000
209 Anywhere St			\$250,000

#### **4. What is a Similar Property?**

A similar property is one that has property characteristics like yours:

- Year Built – within 15 years

*Example: Your Home was built in 1915. Compare your property to properties built between 1900 and 1930.*

- Land Area within 20%

*Example: Your property area is 1500 sq. ft. Compare your property to properties between 1200 and 1800 sq. ft. of land area*

- Improvement Area (House Size) within 10%

*Example: Your property area is 1200 sq. ft. Compare your property to properties between 1080 and 1320 sq. ft.*

- Exterior Condition of House (Below Average , Average, Above Average)  
*Definitions:*

Below Average - The structure shows definite signs of deferred maintenance. It could be characterized as “needing work.” Average - This indicates that the structure shows only minor signs of deterioration caused by normal “wear and tear.” The residence is usable and reflects an ordinary standard of maintenance.

Above Average - This indicates that the residence is in “like-new” condition. It shows signs of limited deferred maintenance and reflects above normal upkeep. Older homes may have undergone major remodeling.

*Your property is Average. Compare your property to other Average properties*

Number of Garage Spaces Same as Yours (can be zero)

*Example: Your garage has space for one car. Compare your property to properties that also have garage space for one car.*

## **6. How do I make my list of similar properties?**

Using a realtor to make a list of similar properties:

The easiest way to make a list is to speak with a realtor who is active in your neighborhood. Your neighborhood realtor can help you complete the work sheet at the end of this guide. Most of them have worked on recent sales in the neighborhood and have access to the Multiple Listing Service (MLS) and other resources that are not available to the general public. Many are willing to provide this information either for free or a nominal fee.

OR

Use the Office of Property Assessment website to make a list of similar properties:

- a. If you do not choose to work with a realtor, you can access the Office of Property Assessment web site at <https://property.phila.gov/>
- b. Look for similar properties on your block or adjacent blocks. Try to find at least 5 similar properties. For details, scroll down to Property Details.
- c. Use a site like [www.realtor.com](http://www.realtor.com) for recent sale price and date of sale.

If you are not comfortable using the Internet, a friend or family member can help you.

## **6. I have put together my list of similar properties. What do I do next?**

After you have completed the document, add up the sale prices and divide it by the number of sales to determine the average sales price. (See example on next page.)

## **7. Is the average sale price higher than your assessment?**

*Recommendation:* Do not appeal. Your list indicates that your property is lower than the sale price of similar properties in the immediate area. The BRT has the right to increase your assessment if they believe it is too low.

- 8. Is the average sale price is less than 10% lower than your assessment?**  
(i.e., Your property is valued at \$100,000. Your list of similar properties has an average of \$90,000.)

*Recommendation:* Maybe appeal. Your appeal will probably not be successful, but it never hurts to ask.

- 9. Is the average sale price is more than 10% lower than your assessment?**

*Recommendation:* Appeal to the BRT. You may have a strong case.

If you decide to file an appeal, take pictures of each of the houses on the form from all four sides. Label the pictures with the street number and name (209 Anywhere St.) and the side of the property shown in the picture and as follows: (front, rear, left, right). Include the pictures with your application.

It is also helpful to prepare a map showing the location of your house and the similar houses that you have listed on your form and include it with your application. This will help the BRT understand that you are using sales from your immediate neighborhood to make your argument.

## OVERVALUATION ANALYSIS

ADDRESS: 209 ANYWHERE ST.

ADDRESS	YR. BUILT	LAND AREA (SF)	IMPROVEMENT AREA (SF)	CONDITION	GARAGE SPACES	SALE DATE	SALE PRICE	OPA VALUE
123 Anywhere	1910	1500	2120	AVERAGE	0	11/2011	\$210,000	\$195,000
136 Anywhere	1915	1800	2240	AVERAGE	0	6/2012	\$185,000	\$200,000
234 Anywhere	1925	1800	2240	AVERAGE	0	3/2013	\$200,000	\$207,000
209 Anywhere	1920	1500	2120	AVERAGE	0			\$250,000
TOTAL SALES PRICES							\$595,000	
AVERAGE SALES PRICE							\$198,333	
% OF OVERVALUATION*							26%	

% OF OVERVALUATION = [OPA Assessment on Your House (209 Anywhere) divided by Average Sales Price] minus one.

## SECTION IV

### APPEALS BASED ON NON UNIFORMITY FREQUENTLY ASKED QUESTIONS ON HOW TO APPEAL

#### **1. Do I have to hire a professional to assist me with my non-uniformity appeal?**

Property owners can choose to hire an attorney or certified real estate appraiser to represent them when appealing to the Board of Revision of Taxes (BRT) regarding their property valuation. Residential property owners assessed for less than million who do not generate rental income are not obligated to hire professional assistance and may represent themselves. The cost of hiring an appraiser may be more than the amount of money you will save if your appeal is successful. Realtors can speak to the BRT about market conditions in your neighborhood but cannot make specific comments about the value of your house.

For properties assessed at values over one million dollars (\$1,000,000) an appraisal is required. For properties that generate rental income, an appraisal is recommended. For other appraised properties, an appraisal may help your case but it is optional. (See Paragraph 18 of Section I.)

#### **2. I do not have the funds to hire a professional to represent me at the BRT but I would like to appeal. What do I do?**

This guide has been created to help property owners gather the recommended materials to represent themselves in front of the BRT.

#### **3. What is an appeal based on non-uniformity?**

An appeal based on non-uniformity argues that your home is assessed at a higher value than similar homes in your neighborhood. If the Office of Property Assessment (OPA) has assessed your property for \$250,000 but assessed similar nearby properties for \$200,000, you may have success arguing an appeal based on non-uniformity.

#### **4. How do I convince the BRT that I have a case for non-uniformity?**

The best way to convince the BRT that you have a case for non-uniformity is to present a list of properties in your immediate neighborhood with identical or similar characteristics that are assessed at a lower value than your home.

The list might look like this, where your house is 209 Anywhere Street:

Address	OPA Assessment
123 Anywhere St.	\$195,000
136 Anywhere St	\$185,000
234 Anywhere St	\$200,000
209 Anywhere St	\$250,000

## 5. What is a ‘similar property’?

A similar property is one that has property characteristics like yours. This list of characteristics can be used to find similar properties.

- Year Built –within 15 years

*Example: Your home was built in 1915. Compare your properties to properties built between 1900 to 1930.*

- Land Area within 20% (or Less)

*Example: Your property area is 1000 sq ft. Compare your property to properties between 800 and 1200 sq ft of land area.*

- Improvement Area (House Size) within 10%

*Example: Your property area is 800 sq ft. Compare your property to properties between 720 and 880 sq ft of land area.*

- Exterior Condition (Below Average, Average, Above Average). *The condition of your home should be the same as the condition of the similar property. Definitions are below:*

Below Average - The structure shows definite signs of deferred maintenance. It could be characterized as “needing work.” Average - This indicates that the structure shows only minor signs of deterioration

caused by normal “wear and tear.” The residence is usable and reflects an ordinary standard of maintenance.

Above Average - This indicates that the residence is in “like-new” condition. It shows limited signs of deferred maintenance and reflects above normal upkeep. Older homes may have undergone major remodeling.

Number of Garage Spaces (can be zero)

*Example: Your property has 1 parking space. Compare your property to properties that also have 1 parking space.*

## **7. How do I make my list of similar properties?**

Using a realtor to make a list of similar properties:

The easiest way to make a list is to speak with a realtor who is active in your neighborhood. Your neighborhood realtor can help you complete the work sheet at the end of this guide. Most of them have worked on recent sales in the neighborhood and have access to the Multiple Listing Service (MLS) and other resources that are not available to the general public. Many are willing to provide this information either for free or a nominal fee.

OR

Using the Office of Property Assessment website to make a list of similar properties:

- a. If you do not choose to work with a realtor, you can access the Office of Property Assessment web site at <https://property.phila.gov/>
- b. Look for similar properties on your block or adjacent blocks. Try to find at least 5 similar properties. For details, scroll down to Property Details.
- c. Use a site like [www.realtor.com](http://www.realtor.com) for recent sale price and date of sale.

## **8. I have put together my list of similar properties. What do I do next?**

After you have completed the document on the next page, add up the OPA Value for all the properties except yours and divide it by the number of properties not including yours to determine the average OPA value. (See example on the next page.)

9. **Is the average OPA value higher than your assessment?**

*Recommendation:* Do not appeal. Your list indicates that your property is valued lower than similar properties in the immediate area. The BRT has the right to increase your assessment if they believe it is too low.

10. **Is the average OPA value less than 10% lower than your assessment?**  
(i.e., your property is valued at \$100,000. Your list of similar properties has an average value of \$90,000.)

*Recommendation:* Maybe appeal. Your appeal will probably not be successful, but it never hurts to ask.

11. **Is this average OPA value more than 10% lower than your assessment?**  
(Examples: Your property is valued at \$100,000. Your list of similar properties has an average value of \$89,999 or less)

*Recommendation:* Appeal to the BRT. You have a strong case.

12. **I have decided to appeal my assessment. What do I do now?**

If you decide to file an appeal, take pictures of each of the houses on the form from all four sides if possible. Label the pictures with the street number and name (209 Anywhere) and the side of the house shown in the picture (front, back, left, right). Include the pictures with your appeal application.

It is also helpful to prepare a map showing the location of your house and the similar houses that you have listed on your form and include it with your application. This will help the BRT understand that you are using houses from your immediate neighborhood to make your argument.



## NON-UNIFORMITY ANALYSIS

ADDRESS: 209 ANYWHERE ST.

ADDRESS	YR. BUILT	LAND AREA (SF)	IMPROVEMENT AREA (SF)	CONDITION	GARAGE SPACES	OPA VALUE
123 Anywhere	1910	1500	2120	AVERAGE	0	\$195,000
136 Anywhere	1915	1800	2240	AVERAGE	0	\$200,000
234 Anywhere	1925	1800	2240	AVERAGE	0	\$207,000
209 Anywhere	1920	1500	2120	AVERAGE	0	\$250,000
TOTAL OPA VALUE*						\$602,000
AVERAGE OPA VALUE*						\$201,000
% OF NON-UNIFORMITY**						24%

\*TOTAL OPA VALUE and AVERAGE OPA VALUE do not include 209 Anywhere

\*\*% OF NON-UNIFORMITY = [OPA Value on Your House (209 Anywhere) divided by Average OPA Value] minus one.



BOARD OF REVISION OF TAXES  
THE CURTIS CENTER

601 WALNUT STREET, Suite 325 East  
Philadelphia, PA 19106

Phone (215) 686-4343 or (215) 686-9283  
E-mail: [appealinquiry@phila.gov](mailto:appealinquiry@phila.gov)

## FILING INSTRUCTIONS FOR REAL ESTATE MARKET VALUE APPEAL FOR TAX YEAR 2023

Enclosed for your use is the appeal application, should you decide to appeal the proposed real estate market value on your property for tax year 2023. You must complete and submit a separate application for each property appealed. Appeal applications are also available on our website at [www.phila.gov/brt](http://www.phila.gov/brt).

### WHERE AND WHEN TO FILE

All applications must be completed and submitted to our office no later than **Monday, October 3, 2022. Do not fax your application to our office.** File in person at the address above, Monday thru Friday 8:30 a.m. to 4:30 p.m. or via postal mail or e-mail at [appealinquiry@phila.gov](mailto:appealinquiry@phila.gov). **DO NOT DUPLICATE.**

### ORAL VS. NON-ORAL HEARING

For oral hearings, The Board of Revision of Taxes will notify you in writing of your scheduled hearing date approximately 45-90 days in advance. At the public hearing you will have the opportunity to present evidence, including photos, documents and witnesses, to support your opinion of your property's fair market value. If you request a non-oral hearing, you will not have a public hearing before the Board. **Attach documentation to support your opinion of market value.**

### POWER OF ATTORNEY OR AGENTS

Appeal applications that are submitted by a representative on behalf of the property owner must be accompanied by an executed power of attorney form at the time of filing. Forms are available on our website. The power of attorney must be signed, dated and specify the tax year being appealed. All agents must possess a current, valid Business Privilege Tax Number to conduct business in Philadelphia. Please sign and date the application.

### APPRAISAL REQUIREMENTS

If the property under appeal has a city certified market value of \$1,000,000 or more, or if any party to the appeal asserts or presents evidence to the BRT that the property in question has a Market value of \$1,000,000 or more, the BRT requires the submission of twelve (12) copies of a current Real Estate Appraisal or Property Appraisal-Summary Appraisal Report, with an effective date of January 1, 2023, that has been prepared by a Pennsylvania State Certified General Appraiser or a Certified Pennsylvania Evaluator.

The BRT Value Summary Cover Sheet must also be submitted with the Appraisal Report, for all non-residential parcels.

All appraisals must be submitted to the BRT at the address above at least thirty (30) days prior to the scheduled BRT public hearing.

Restricted use appraisals will be given the weight determined by the Board.

The Office of Property Assessment and/or the School District of Philadelphia must serve a copy of the Real Estate Appraisal, or the Property Appraisal-Summary Appraisal Report, or a completed copy of the BRT Value Summary Cover Sheet on the owner/appellant no less than four (4) business days prior to the scheduled BRT assessment hearing.

All appraisal reports must be paginated.

**Income producing properties** with a market value under \$1,000,000 are required to submit income and expense statements for the last two (2) years and one (1) copy of all current leases.

# REAL ESTATE MARKET VALUE APPEAL FOR TAX YEAR 2023

**DUE BY OCTOBER 3, 2022**

USE A SEPARATE FORM FOR EACH ACCOUNT APPEALED

**PROPERTY ADDRESS APPEALED:**

**OPA ACCOUNT NUMBER:**

**PARCEL ID:** (office use only)

Owner's Name:

Telephone:

Owner's Mailing Address:

City:

State:

Zip:

Email:

## SELECT ONE OPTION

☐ I request an **oral** hearing. **I will attend** a public hearing before the Board. If I do not appear, my appeal will be abandoned. **(attach documentation to support your appeal)**

☐ I request a **non-oral** hearing. **I will not attend** a public hearing before the Board.  
**(attach documentation to support your appeal)**

I believe that the market value of this property is \$\_\_\_\_\_. I base my opinion on the following reason(s).

☐ Overvaluation

☐ Non-Uniformity

☐ Other

Through my signature below, I affirm that I am the owner or the appointed representative of the owner and that all of the information supplied is true and accurate to the best of my knowledge.

Signature

Date

As appointed representative for the owner of the property described above, I affirm that:

(1) a signed power of attorney is attached to this form; and

(2) I possess a current, valid business privilege tax number issued by the City of Philadelphia.

Representative's Name (Please Print)

Telephone Number

Company/Firm

E-Mail

Mailing Address

City

State

Zip Code

MAIL OR EMAIL COMPLETED APPLICATION TO:

**BOARD OF REVISION OF TAXES  
601 WALNUT STREET, SUITE 325 EAST  
PHILADELPHIA, PA 19106  
appealinquiry@phila.gov**

**Properties under appeal with a city determined market value over \$1,000,000 must submit an appraisal report.**

**Income producing properties with a market value under \$1,000,000 must submit a copy of current leases and the last two (2) years of income and expense statements.**

## FOR OFFICE USE ONLY

Date Received: