Gerri Newara
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Board of Assessment Appeals

Dan W. Susi, Esq.,
Solicitor

COUNTY OF ERIE

Bureau of Assessment
Erie County Court House
140 West Sixth Street - Room 104
Erie, Pennsylvania 16501-1097
814-451-6225

KATHY DAHLKEMPER
County Executive

Scott A. Maas, CPE
Director of Assessment

1-800-352-0026

ASSESSMENT APPEAL RULES AND REGULATIONS

1. TIME FOR FILING: If you are filing an appeal to this Board due to a change in assessed value, you have forty (40) days from the mailing date printed on your notice of change to do so. If you are filing an annual appeal of assessment value to this Board, you must file your appeal on or prior to August 1 of the year proceeding the tax year in question.

2. PLACE FOR FILING: Assessment appeals shall be filed with the Erie County Assessment Office, Room 104 Erie County Court House, 140 W 6th Street, Erie, PA 16501. Appeals may be filed in person, Monday through Friday, between the hours of 8:30 A.M. and 4:00 P.M., or by mail to the above address. Appeals filed by mail that are not postmarked on or prior to the filing date will be rejected as untimely filed.

3. PRE-FILING SUGGESTION: Many times the problem stems from a minor error or lack of understanding. Communication with the valuation may be all that is necessary to remedy the situation and finds faster results. We strongly recommend you communicate, at the least, you will have a greater understanding of the reason for change and can prepare a more effective defense. To communicate, simply call the Assessment Office at 451-6225 (Toll Free in Erie County 1-800-352-0026) and ask to speak with an assessor. Be prepared to identify your property in question by the

Parcel ID Number if possible.

4. PRE-HEARING PROCEDURE:

(A) WRITTEN TESTIMONY: Four (4) copies of all written testimony, including but not limited to appraisals, income and expense statements, list of comparable properties, leases, land surveys and depletion statement, shall be submitted with the appeal or no later than ten (10) days prior to the appeal hearing. All comparable properties shall be identified by Erie County=s parcel identification number also known as index number. Documents submitted at the hearing may be considered at the sole discretion of the Board.

(B) SIGNING APPEAL FORM: All assessment appeals must be signed by the aggrieved party. In the case of a taxing district or a corporation, the appeal must be signed by an officer or duly authorized employee; in the case of a partnership, by one of the principals. Proof of authorization to sign the appeal may be required at the sole discretion of the Board.

(C) NOTICE OF HEARING: Notice of the date and time for the appeal hearing will be sent to the aggrieved party at least twenty (20) days prior to the date of hearing. Notice will be sent to the aggrieved party unless otherwise indicated in Item 5 on the appeal form.

(D) FAILURE TO APPEAR: Failure of the aggrieved party or their authorized attorney to appear at the hearing at the time fixed, unless there is prior approval from the Board, shall be considered to be abandonment of the appeal.

5. APPEAL HEARINGS:

(A) EVIDENCE: The Board shall hear any and all evidence which it considers relevant. The burden is upon the aggrieved party to show, by a preponderance of evidence, that their opinion of the market value of the property in question is correct. All appraisal reports shall be personally presented by the preparing party.

(B) APPEARANCE AT HEARINGS: The aggrieved party or their authorized attorney must appear at the appeal hearing before the Board. The authorization to represent an aggrieved party must be signed by the aggrieved party prior to the date of the hearing where only the aggrieved party filed the appeal and presented to the Board at the time of the scheduled hearing.

(C) CORPORATE REPRESENTATION: If the property subject to an assessment appeal is owned by and in the name of a corporation and not an individual property owner, then that corporation must have an attorney represent its interests before the Board of Assessment Appeals. This rule applies to privately held or publicly traded corporations, as well as Non-Profit corporations.

(D) PROCEDURE AT HEARING: At all hearings, the Board will hear such evidence as may be produced by the aggrieved party and other interested parties. During the appeal hearing, the aggrieved party shall state the basis of the appeal and shall make a full and complete disclosure of information bearing on the fair market value of the property in question. The Board may examine the aggrieved party or witnesses appearing on the aggrieved party=s behalf and may require the aggrieved party to furnish additional information or data for consideration in arriving on an opinion of fair market value. The Board will render its decision after reviewing and considering all information

that was submitted. The Board will have the right to continue the hearing from day to day, or to adjourn it to a later date, or to a different place by announcement thereof at the hearing or by other appropriate notice.

(E) Any witness who testifies on behalf of the aggrieved party as to the value of the real estate under appeal must disclose, under oath, whether the compensation paid to that witness is contingent upon the result obtained.

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

6. These rules shall apply to all appeals filed before the Board of Assessment Appeals.

Authorized by
Erie County Board of Assessment Appeals

Gerri Newara, Chairman

Bob MacIsaac, Board Member

Donald Bihler, Board Member

Date Amended: August 8, 2016