

INFORMAL HEARINGS

The informal hearings are primarily to correct errors on items such as –

1. Size of improvement
2. Condition of improvements
3. Number of stories
4. Size and number of out buildings
5. Neighborhood issues such as; (mine subsidence & flood zone)
6. Type of road

Correction of this type of error may result in a value change. The informal hearings are a good place for review and explanation but they are not a forum to contest value. Value issues are handled in formal hearings before the Board of Assessment Appeals. It is our hope that any property owner who has a question or concern about a potential error utilizes the informal hearings. If you are unsatisfied with the informal hearing or choose not to utilize them you can file an appeal before the Board of Assessment Appeals.

Land Size Issues:

All land size issues are handled at the Luzerne County Mapping/GIS office located in the basement of the Courthouse. You will need to bring evidence such as maps and deeds to the office in order to make a change in your lot size. This change will be forwarded along with all others to the county assessment database in October and automatically alter the size and assessed value if appropriate.

[Type text]

FORMAL APPEAL

- #1: Make a photo copy of any evidence, such as appraisals, you wish the Board to consider. Nothing you provide to the Board will be returned.
(Note – Copies are available at the desk at \$.25 each)
Please make all copies prior to your hearings.
- #2: Your hearing time is 15 minutes, please be prepared.
- #3: As a result of a formal hearing your assessment may increase or decrease or remain unchanged.
- #4: On an improved property you cannot choose to appeal only land or improvement. The whole property value will be the Subject of your appeal.
- #5: If you are appealing multiple PIN #'s it is the responsibility of the property owner to provide valuation evidence on each property individually.
- #6: A: You will be asked;
 - 1: What do you feel your assessment should be?
 - 2: What proof do you have to support that request?B: If you have an appraisal report, please present it to the Board as soon as the hearing begins.
C: This report will be examined by the Board and 21 Century.
D: Focus on the market value of your property.
- #7: Please do not repeat issues.
- #8: The burden of proof by law is on the taxpayer.
- #9: The Board will make decisions based on proof/evidence you provide.
- #10: When the hearing is closed no further testimony or evidence will be taken. You cannot fax/mail/or drop off additional information.
- #11: All decisions notices will be mailed on October 31, 2008.
- #12: If you disagree with the Board of Assessment Appeals decision you may appeal to the Court of Common Pleas within 30 days of the notice date, or file for a new hearing next year before the Board of Assessment Appeals.

EVIDENCE

Valuation:

One of the best forms of evidence is an appraisal with an effective date of 1/1/08. If you are gathering your own evidence please keep in mind that a reasonable comparable is;

- #1: Similar to your property
- #2: Sold between 1/1/07 and 1/1/08
- #3: Close in proximity

These comparables should be adjusted for differences and presented to the Board in a spreadsheet format.

Please keep in mind the burden of proof is on the property owner. The Boards function is to rule on the evidence you provide.

Please keep in mind that your evidence must be sufficient to justify a change.

Other Issues:

Flood Zone:

- #1: Copies of flood map
- #2: Photos of flooding
- #3: Newspaper articles

Mine Subsidence:

- #1: Copies of mine insurance policy
- #2: Newspaper articles
- #3: Photos

Frequently Asked Questions

Q#1: What are informals?

Informals are designed to correct errors;
I.e. size of home, type of siding, they are not a forum to contest value.

Q#2: What does an informal cost?

Nothing

Q#3: What do I do if I am unsatisfied with an informal result or do not wish to do an informal?

File an appeal with the Board of Assessment Appeals.

Q#4: What does this cost?

Typically \$5 for a single family home

Q#5: Can I skip the Board of Assessment Appeals hearing and go directly to court?

No you must appear before the Board of Assessment Appeals prior to filing in common pleas court.

Q#6: If I am unsatisfied with my decision from the Board of Assessment Appeals what can I do?

File an appeal to common pleas court.

Q#7: Can I file another appeal next year before the Board of Assessment Appeals?

Yes, you can file an appeal every year.

Q#8: Who has the burden of proof?

The tax payer has the burden of proof.

Q#9: What is the function of the Board of Assessment Appeals at the hearing?

The Board conducts the hearing and rules based on the evidence presented at the hearing.

Q#10: How long does a typical residential hearing take?

A typically hearing is 15 minutes. This is sufficient time if you are prepared.

Q#11: What is the best form of evidence?

Typically an appraisal done with an effective date of 1/1/08. If you choose to present your evidence it should be clear and concise.

Q#12: What is a good comparable?

A property that **sold** between 1/1/07 and 1/1/08 that is similar to your property in location, proximity, size and amenities.

Q#13: How many comparable should I produce?

Typically, most appraisals utilize three.

Q#14: How should I present my comparables?

In clear concise manner;

- 1: Photo of each
- 2: Spread sheet with adjustments for comparable's and a selling price per square foot.

Q#15: What can I do to assure a successful appeal?

- 1: Be prepared with evidence that is clear and concise.
- 2: Be brief.
- 3: Stay focused on your property value.

Q#16: What do I do if I have multiple properties? For example; A home on a lot plus an adjacent lot with a different PIN #:

If you are appealing multiple PIN #'s it is the responsibility of the property owners to provide valuation evidence on each property individually.