

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~~⁵⁰ 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:
- #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.

_____	:	IN THE COURT OF COMMON PLEAS
	:	OF LUZERNE COUNTY
	:	
Petitioner/s	:	CIVIL ACTION – LAW
	:	
LUZERNE COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	NO.
LUZERNE COUNTY,	:	
_____ SCHOOL DISTRICT:	:	
_____ BOROUGH/CITY,	:	
TOWNSHIP,	:	
	:	
Respondents	:	

PETITION

**PETITION FOR APPEAL FROM THE DECISION OF THE BOARD OF
ASSESSMENT APPEALS OF LUZERNE COUNTY**

_____ files this Petition for Appeal from the decision of the Board of Assessment Appeals of Luzerne County and in support, states the following:

1. Petitioner is an individual with an address of _____, Pennsylvania, _____.
2. Petitioner is the owner of a certain parcel, together with all improvements, located at _____, having the Property Identification Number _____, and described in Luzerne County Deed/Record Book _____, at Page _____.
3. Respondent, Luzerne County Board of Assessment Appeals (“Board”), is a board for assessment and revision of taxes within the general assessment law of the Commonwealth of Pennsylvania.
4. The premises are located within the boundaries of Luzerne County, the Borough/Township/City of _____, and the _____ School District. Petitioner will promptly serve a true and correct copy of this Petition on each of the Respondents.

5. For the purposes of the _____ tax year, the Board reassessed the premises as follows:

LAND	\$ _____
IMPROVEMENTS	\$ _____
TOTAL	\$ _____

6. On _____, Petitioner filed a Formal Tax Assessment Appeal with the Board. A true and correct copy of the Appeal form is attached to this Petition as Exhibit "A" and is incorporated into this Petition by reference.

7. On _____, a hearing was held before the Board.

8. On _____, the Board issued a Board Decision Notice ("Decision") reducing/increasing /not changing the reassessment of the premises. A true and correct copy of the Decision is attached to this Petition as Exhibit "B", and incorporated into this Petition by reference.

9. As a result of the Decision, for the purposes of the _____ tax year, the Board reassessed the premises as follows:

LAND	\$ _____
IMPROVEMENTS	\$ _____
TOTAL	\$ _____

10. Petitioner alleges that the Decision is improper, unsatisfactory and unlawful for one or more of the following reasons:

a. The assessment of Petitioner's property is substantially higher than assessments of comparable properties in the taxing district.

b. The assessment is based on an erroneous determination of the fair market value, particularly as it concerns Petitioner's property.

c. The value determination by the Board violates the *Equal Protection Clause of the 14th Amendment of the United States Constitution*.

d. The impact of the assessment bears unequally on the Petitioner when compared to the assessment of properties of the same class.

e. When related to assessments of similarly situated property owners, the assessment of the premises of the Petitioner is arbitrary and capricious.

f. The assessment violates the *Uniformity Clause of the Pennsylvania Constitution*.

g. The assessment violates the required equality of tax treatment guaranteed by Pennsylvania statutory and constitution law.

h. The assessment is based in whole or in part on appraisals that do not represent the actual value of the premises

i. The ratio of assessed value to actual value applied in making the assessment is in excess of the ratio applied throughout the taxing district.

j. The assessment as determined by the Board does not reflect the current market value of the Premises as multiplied by the state mandated ratio as determined by the State Tax Equalization Board.

k. The assessment lacks uniformity.

l. The assessment is discriminatory.

m. The assessment is otherwise unjust and inequitable.

WHEREFORE, Petitioner requests that this Honorable Court reverse the Decision of the Luzerne County Board of Assessment Appeals, reduce the assessment, and thereafter make all necessary orders and decrees to effectuate the Court's determination.

Respectfully submitted,

Petitioner's Signature

Petitioner's Name/s: _____

Address: _____

Telephone: _____

Fax: _____

E-mail: _____

VERIFICATION

I verify that the statements made in the foregoing Petition are true and correct to the best of my knowledge, information and belief. I understand that false statements herein are subject to the penalties of *18 Pa.C.S. Section 4904* relating to unsworn falsification to authorities.

DATE: _____

Petitioner's Signature

_____	:	IN THE COURT OF COMMON PLEAS
_____	:	OF LUZERNE COUNTY
	:	
Petitioner/s	:	CIVIL ACTION – LAW
	:	
LUZERNE COUNTY BOARD OF	:	
ASSESSMENT APPEALS,	:	NO.
LUZERNE COUNTY,	:	
_____ SCHOOL DISTRICT:	:	
_____ BOROUGH/CITY,	:	
TOWNSHIP,	:	
	:	
Respondents	:	

CERTIFICATE OF SERVICE

I certify that on _____, 20____, I served a true and correct copy of the Petition filed in the above-captioned matter by mailing the same via First Class United States Mail, postage prepaid, addressed to:

Luzerne County Board of Assessment Appeals
 Luzerne County Courthouse
 200 N. River Street
 Wilkes-Barre, PA 18711-1001

Borough/Township/City:

David E. Schwager, Esquire
 138 South Main Street
 P.O. Box 910
 Wilkes-Barre, PA 18703-0910

School District:

Dated: _____

 Petitioner's Signature