

2012 PROPERTY ASSESSMENT

APPEAL HEARING

ASSISTANCE HANDBOOK

FOR USE IN

ALLEGHENY COUNTY

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* **BACKGROUND**

This booklet is prepared by attorney Kenneth R. Behrend. For five years from January 1996 through December of 2000 Mr. Behrend served on the Allegheny County Board of Property Assessment Appeals and heard thousands of appeals. Mr. Behrend was the only Board Member who refused to sign the Sabre System Revaluation Contract on the basis that it failed to adequately protect the public as to the accuracy of values set on the property and the accuracy of data collection. His area of practice of law is in property assessment appeals, litigating claims against insurance companies, personal injury and consumer rights.

- * This Handbook is prepared to assist you in winning your Property Assessment Appeal. Since there is much misinformation concerning the Assessment Appeal Process, this manual has been prepared to clear some of the confusion and to shed some light on the Appeal Process. It is based upon observations from handling thousands of appeals, as well as current information on how the value on your property was supposedly determined. The information herein should assist you in organizing your presentation as well as having a better understanding of the process. The forms are set-up as a model to follow, in order to assist you to be able to present all of your information in an organized manner. Also, this information should assist the Hearing Examiner in understanding your argument.

TIP: Most importantly, please note that there are two halves to your assessment appeal. The first is to establish your fair market value, the second is to make sure that the data collected on your property is accurate, since that data is used by the County computer system to calculate your market value for taxation purposes. If you do not correct the data, every time a revaluation occurs, you will have to appeal again because the computer will use the wrong data to compute your market value.

TIP: This Manual provides you with information and Forms that are generally unavailable to the Public from the Office of Property Assessment, but is information that is critical to your Assessment Appeal Hearing. It should help you have a better understanding of how the value was set on your property. Knowledge is power!

TIP: In preparing for your Assessment Appeal and at the Hearing is not the time to be proud of your house! You should be fair in your evaluation and presentation, but present the property in a light most favorable to yourself to win your appeal. Since it is an adversarial process, do not expect the Hearing Examiner to win your appeal. The burden is on your shoulders to prove your case!

TIP: If you do not want to do the work to determine the fair market value on your property, hire a Certified Appraiser to perform an appraisal and set the value. However, an Appraiser will only do the work necessary for the valuation half of your appeal. To correct the errors on your Property Record Card, you must still review your Property Record Card and determine what errors were made and present that information at the Assessment Appeal Hearing.

* **NEW 2012 ASSESSMENT VALUE BECAUSE OF REVALUATION OF COUNTY**

* You should have been sent from the Office of Assessment a Notice of Assessment Change Form. On this Form you will find the following information for your property, you will need this information to complete the Appeal Application Form:

- * Block and Lot Number
- * Total Market Value
- * Land and Building Value

* **PROPERTY OWNER APPEAL FORM**

* The Form is greatly simplified for Appeal Year 2012. You can either obtain an appeal form from the Office of Property Assessment, Customer Service Center, (412)350-4600, 3rd Floor County Office Building, or you can download a copy from the Allegheny County Website. The Application Form is to be filled out and returned to the Office of Property Assessment. If you mail in the Application Form there is a chance that it will get lost. **Always keep a copy of anything that you send or provide to the Office of Property Assessment.**

* You must provide the Block and Lot Number. It can be obtained from the Change of Assessment Notice, the tax bill, County Website or call Assessment Office at (412)350-4600.

* Location of Property is the Address of the Property that is under Appeal

* Information on Agent or Representative, this is for the Agent, if you have one, if not leave blank.

* You must sign and date the Form

* **REQUEST FOR DOCUMENTS FROM THE COUNTY**

You should request the following two documents from the Office of Property Assessment, which is located on the third floor of the County Office Building on the corner of Forbes Ave. and Ross St. in downtown Pittsburgh. Phone number (412)350-4600. The documents must be picked up at the Office, but anyone can pick up the card on your behalf, as well as you can request the Property Record Card for any property in Allegheny County.

These documents are essential to winning your appeal. They form the basis of how the New Assessed Value was assigned by the County computer to your property.

* Property Record Card

This document is the heart of the assessment system as it relates to your property. You will be at a great disadvantage at your appeal hearing, if you do not get a copy of your Property Record Card and review it in detail prior to the appeal hearing. To ensure that the data on

your property is accurate, you must have this Property Record Card. Many errors were found on these cards, everything from the wrong amount of square footage to the incorrect inclusion of items that your property does not actually have, yet adds value to the property.

TIP: If the Property Record Card is not accurate, you should bring this to the attention of the Hearing Examiner. List each error in writing and provide a copy at the Appeal Hearing to be placed in the record. **ALWAYS KEEP A COPY OF ANYTHING YOU PROVIDE, FOR YOUR OWN RECORDS.** This information is used to determine your Assessed value. Cost of the Property Record Card is \$0.27/page (2 pages per property).

Again, it must be stressed that this document is extremely important to you and a review of it may greatly increase your chance of winning your Assessment Appeal. The other forms that have been included herein relate to how to understand the Property Record Card.

TIP: Please note that the information contained on the County's Real Estate Web page is only about 35% of the information that is contained on your Property Record Card. That is why it is imperative that you obtain a copy of your Property Record Card.

* Sales Grid or Sales Comparable Grid

This document contains the properties that sold recently in your neighborhood which were supposedly used to determine the Market Value on your property. You need to see this information to determine whether they are actually similar or comparable to your property. Do not confuse this information with the Comparable Sales Information that is available on the Internet or on the County Real Estate web site.

* **INFORMATION YOU SHOULD GATHER FOR YOUR APPEAL HEARING**

* Property Record Card on your property can be obtained from the Office of Property Assessment (412)350-4600. (Cost \$0.27 per page - 2 pages)

TIP: You should gather information on at least three similar properties that sold in the last three years in your neighborhood . (Five are recommended, if possible).

Some sources of recent sales of comparable properties are as follows:

- * A Local Realtor
- * the Real Estate Multi-List for Western Pennsylvania
- * Newspapers
- * Web pages which contain property sales information
 - a. www.realtor.com
 - b. www.trulia.com
 - c. www.zillow.com
 - d. www.county.allegheny.pa.us (then click on Real Estate Website)

- e. www.triblive.com
- f. www.post-gazette.com

TIP: At the Office of Property Assessment , the County has a computer system “SMDA” that can also be used to obtain recent comparable sales. To use this SMDA system, however, you or someone on your behalf must go in person to the Office of Property Assessment on the Second Floor of the County Office Building. (412)350-4600. There may be a slight charge for this service. It can be very helpful for gathering information, if you have the time and ability to go to the Office.

TIP: It is highly recommended to take photographs of your house and the Comparable Houses to show the Hearing Examiner they truly are comparable properties.

TIP: At the hearing, when showing the photographs of houses, ALWAYS START WITH YOUR HOUSE FIRST. In order for the Hearing Examiner to determine if the other houses are comparable, he/she needs a reference point, which is your house. Also, if you do not show your house, it appears that you might be trying to hide something, which hurts your credibility.

TIP: Take pictures of any internal or external problems with your house and show them in an organized fashion during the Appeal Hearing. Having them mounted on a Board or at least stapled to a sheet of paper is most helpful. If you are going to leave a copy, it is recommended to staple them onto sheets of paper and label each photograph with the date taken and problem shown in the photo.

- * Review your house for any problems which should be repaired or replaced
 - * Internal or External
 - * If possible, get repair estimates: bids or price quotes for the items that need to be repaired or replaced
 - * Take photographs of the problems
 - * Some Examples of types of problems that will decrease the value on the house

* Foundation cracked	* Old wiring
* Water Damage to Ceiling	* Leaky Basement
* Old kitchen or bathrooms	* Driveway crumbling

* **THE APPEAL HEARING**

- * The Hearing Examiner tape records the hearing and will “swear you in” to tell the truth. After this is done, a review should be done of the information on your property. At this time you will want to review and point out any errors on your Property Record Card
- * There might be an assessor at the hearing, though unlikely. If there is an Assessor,

ask if the Assessor reviewed your property, if yes, then ask for the Assessor's Report on your property prepared for the Appeal Hearing. (Chances are none exists), but you should check in case there is a report, it may be very helpful to you. If provided check for accuracy of information on the Assessor's Report

- * If not provided, ask the assessor:
 - * Did the assessor see my house?
 - * Does the Assessor know anything about the value of my house?
 - * Does the Assessor have a C.P.E. License (Certified Pennsylvania Evaluator)?
- * If there is no Assessor present, which is most likely, then provide the Hearing Examiner with information as to why you should have your assessment reduced:
 - * Review Property Record Card errors and how they affect the value
 - * Sales Comparables of recent sales of similar homes
 - * Show pictures and Estimates for Repair (if any)
 - * Explain problems with the house that hurt value
 - * Explain problems with neighborhood which hurt value e.g. increased traffic, noise, pollution, construction, crime, etc.
- * Typically, there will be an attorney present representing either the school district or local municipality. They may ask you questions about your property and neighborhood. Do not expect them to help you. After they are done questioning you, they may present information to support the value assigned to your house. This information could include a copy of your deed, or information regarding other sales which they believe are of similar houses in your neighborhood. You have a right to question them regarding any information they provide.

* **DECISION OF ASSESSMENT APPEAL BOARD**

- * The Property Assessment Board makes the decision, not the Hearing Examiner. The Hearing Examiner makes a recommendation. If the Recommendation is questioned, then the hearing Examiner must defend why they made the Recommendation. Thus, it is essential that at the Appeal Hearing you provide the Hearing Examiner with enough information to support their Recommendation of value. This means you must educate the Hearing Examiner and provide him/her with the tools to argue your case for you to the Board of Property Assessment, if his/her Recommendation is questioned. This, is also why it is important to leave copies of photos and documents that you believe support your market value.
- * The decision is usually made within a few weeks of the Hearing, but the Board typically does not review the evidence you have submitted at the Hearing

* **PETITION FOR APPEAL**

- * If you are not satisfied with the Assessed Value after you receive the decision from the Board of Property Assessment, you have the right to file an appeal to the Court

of Common Pleas who assign the matter to the Board of Viewers. The Appeal must be filed within 30 days of the decision from the Assessment Appeal Board. There is a filing fee.

- * The Board of Viewers will schedule a hearing at which you should present the same type of evidence, as mentioned above, to support your Opinion of value for your property.
- * After the Appeal is heard a Decision is mailed to you. If you are not satisfied, you can appeal and this time you go to a court and a Judge.

* **WORKSHEETS AND TABLES**

These are to be used as models and to assist in your presentation at the appeal hearing. They help both in determining market value and to make any corrections to your property record card.

* **ACTUAL MARKET VALUE WORK SHEET - (Page 12)**

This worksheet is to be used to determine the market value based upon sales of comparable properties which were sold in the last three years. Any sales beyond three years will not be considered, so always limit your search to the prior three years only. All of the information can be obtained from the Internet websites set forth above, in combination with the County Real Estate Web site, or from the County SMDA system at the Office of Property Assessment. (412)350-4600. (If you have a recent appraisal, for a mortgage or financing of your property that was done in the last three years, you can use the appraisal as it will already have sales comparables).

* **PROBLEMS WITH SUBJECT PROPERTY WORK SHEET - (Page 13)**

If you have problems with your property that require work in order to bring the house to full market value, you should prepare a worksheet and give a copy to the Hearing Examiner, along with written estimates from contractors to establish the cost to repair each item.

* **ERRORS ON PROPERTY RECORD CARD WORK SHEET - (Page 14)**

If there are errors on your Property Record Card that improperly add value to your house, you should prepare a worksheet and give a copy to the Hearing Examiner to be placed into the record. The corrections should be provided, also, in order for the Hearing Examiner to understand the errors, and so corrections can be made on the County computer.

TIP: IF ERRORS ON YOUR PROPERTY RECORD CARD ARE NOT CORRECTED, THEN UNDER OUR NEW ASSESSMENT SYSTEM, YOUR ASSESSMENT NUMBERS WILL BE WRONG, EVERY TIME A REVALUATION OCCURS.

* **NEIGHBORHOOD DESIRABILITY - DEPRECIATION TABLE - (Pages 16-17)**

To determine the Normal Depreciation placed on your house, which is located in the "COST LADDER" Column of your property Record Card, you must gather three bits of information from the Property Record Card and then look on the Neighborhood Desirability Tables

provided later in this Handout to learn how your depreciation factor was determined.

TIP: The Depreciation Factor is very important to the total value of your house, as it decreases the value of your house, which means less taxes. In other words the higher the amount of depreciation, the less taxes you will have to pay. Thus, it is important to understand how the County arrived at the Depreciation Factor on your house and to determine whether or not it is accurate.

The three bits of information to determine the Normal Depreciation are all found on the Property Record Card.

They are: 1) **CONDITION**, (of your house)
 2) **EFFECTIVE YEAR BUILT**, (includes most recent building permit work)
 3) **NEIGHBORHOOD DESIRABILITY CODE**

The information about the “Condition” of your house is used in conjunction with the “Effective Year Built” data, that your house was last updated/remodeled, along with the “Neighborhood Desirability Code” to arrive at the Normal Depreciation on the “COST LADDER” on your Property record Card. The manner in which these factors are used together to determine the Depreciation Factor is set forth below.

CONDITION This information is found on your Property Record Card in the “BUILDING CHARACTERISTICS” column, at the bottom, right next to the Grade of the Building. (See page 15 of Handbook for definitions)

EFF YR BLT This information is found on your Property Record Card in the “BUILDING CHARACTERISTICS” column.

NHBD DESIRE The Neighborhood Desirability Code is also found on your Property Record Card on the page with the photograph of your property, upper left hand corner.

TIP: To determine if the “Condition” of your house is accurate, you need to review the **CLU** Rating Guide, (Condition, Location and Usefulness), on page 15 of the Handout. The CLU Rating Guide is a table used to help determine the value of your house. The condition descriptions range from Poor to Excellent. The better the condition, the greater the value assigned to your house. For taxation purposes, the worse the condition, the lower amount of taxes you pay. This information is found on your Property Record Card in the “Building Characteristics” column, at the bottom, next to the “GRADE” of the Building.

To determine the “Effective Year Built” of your house, look on your Property Record Card in the “BUILDING CHARACTERISTICS” column. It may not be the year your house was built, since the information reflects the most recent year a building permit was taken on your

house and the house was updated. Thus, your house could have been built in the 1930's, but was renovated in 1982 and the Effective Year Built would be 1982. For depreciation purposes the 1982 year would be used to determine value. The older the house, the greater the depreciation and the lower the taxes. Thus, you want to make sure that the "Effective Year Built" information is accurate on your Property Record Card.

To determine the "Neighborhood Desirability Code" assigned to your property, look on your Property Record Card, above the photo of your house. The Neighborhoods, as defined by the County, are broken into ratings from 1 to 5. A "5" is the highest valuation level and causes the greatest value to be placed on your house, and the least amount of depreciation. Thus, the lower the "Neighborhood Desirability" number, the lower your taxes will be.

To determine how the "Depreciation Factor" was assigned to your property, after you have gathered the three bits of information described above: the "Condition," the "Effective Year Built" and the "Neighborhood Desirability Code," you must look at the Depreciation Tables below. Each Table is first defined by the "Neighborhood Desirability Code" with a number from 1 to 5. After you find the correct "Neighborhood" number, then go across the columns to locate the "condition" that was assigned to your house. Finally, look to the left column for the number of "Effective Years" applied to the house.

For Example a house with a "5" "Neighborhood Desirability Code with a "Good" "Condition" and is over 70 years old has a "Depreciation Factor" of 28. That same number, "28" is then found on the Property record Card in the "COST LADDER" section.

Then, in order to determine how the "Depreciation Factor" works on the "COST LADDER" found on your Property Record Card, you have to add all the items in the "COST LADDER" up to the "TOTAL RCN" line in the "COST LADDER." Then you multiply the "Normal Depreciation Factor" times the "TOTAL RCN" amount, which equals your Normal Depreciation amount. Then you take the "TOTAL RCN" amount and subtract the depreciation amount to find out your "TOTAL VALUE" amount for your house. The "TOTAL VALUE" figure is "rounded off" to the nearest \$50.00 increment.

To follow how this works, review the following example, which also correlates to the Property Record Card used with this Handout.. If the COST LADDER adds up to \$163,081.00 the following demonstrates how the calculations work.

COST LADDER		(This example is taken from Property Record Card on last page of this Handbook)	
TOTAL RCN		\$163,081.20	
NORMAL DEPR	28.0000	\$ 45,662.73	(\$163,081.20 x 28.000 = \$45,662.73)
TOTAL VALUE		\$117,400.00	(\$163,000 - \$45,600 = \$117,400)

To demonstrate why it is important to have a higher depreciation factor compare the Total Values if the Depreciation Factor were 40.000 instead of 28.000.

TOTAL RCN		\$163,081.20	
NORMAL DEPR	40.0000	\$ 65,232.48	(\$163,081.20 x 40.000 = \$65,232.48)
TOTAL VALUE		\$ 97,800.00	(\$163,000 - \$65,200 = \$ 97,800)

Thus, the TOTAL VALUE of your house would be nearly \$20,000.00 lower if the correct Depreciation is applied.

NUMBER OF STORIES OF HOUSE CHART - (Page 18)

Please note that a 2 story house may actually be a 1.5 story house, or a 3 story may be 2.5 stories. This is a term of art. Even though you may have bedrooms on the second floor of a 2 story house, if you have dormers on the second story, then you do not have a 2 story house, it is 1.5 stories. The second floor in this example would be only 65% of the first floor square footage. If the house is not a full 2 story house, but incorrectly listed as 2 stories, you are paying taxes for square footage that does not exist. The same applies to a 2.5 story house that is incorrectly listed as 3 stories.

GRADE FACTOR (Found on Property Record Card under "Building Characteristics")

Last, but not least, you have to determine if the "GRADE" assigned to your house is accurate. The "GRADE" supposedly reflects the quality of construction of your house. The "Grade" is a multiplier which can increase or decrease the value of your house.

TIP: Check on the County website to see if your "GRADE" is similar to your comparable properties.

The GRADE FACTOR is used in the "COST LADDER" for determining value. The GRADE FACTOR works in increments of 10% with "C" = 100%. If the building is a slightly better or inferior quality than an actual grade factor, a (+) or (-) is supposed to be applied. The GRADE FACTOR is a multiplier and can add or delete value from your house.

Each GRADE is defined by the quality of construction material used in building the house.

GRADE DEFINITIONS (Per The Sabre Systems Residential Cost Valuation Manual)

XX/X Buildings generally having an outstanding architectural style and design, constructed with the finest quality materials and workmanship throughout. Superior quality interior finish and built-in features. Deluxe heating system and high grade plumbing and lighting fixtures. (Having all the features typically characteristic of mansion-type homes).

- A** Architecturally attractive buildings constructed with excellent quality materials and workmanship throughout. High quality interior finish and built-in features. Deluxe heating system and very good grade plumbing and lighting fixtures. (Architect designed and supervised homes would normally fall into this classification).
- B** Buildings constructed with good quality materials and above average workmanship throughout. Moderate architectural treatment. Good quality interior finish and built-in features. Good grade heating, plumbing and lighting fixtures. (Custom built tract homes would normally fall into this classification).
- C** Buildings constructed with average quality materials and workmanship throughout, conforming with the base specifications used to develop the pricing schedule. Minimal architectural treatment. Average quality interior finish and built-in features. Standard grade heating, plumbing and lighting fixtures. (Typical tract-built homes would normally fall into this classification).
- D** Buildings constructed with economy quality materials and workmanship throughout. Void of architectural treatment. Cheap quality interior finish and built-in features. Low grade heating, plumbing and lighting fixtures. (Economy mass built homes would normally fall into this classification).
- E** Buildings constructed with a very cheap quality grade of materials, usually “culls” and “seconds” and very poor workmanship resulting from unskilled, inexperienced, “do-it-yourself” type labor. Low grade heating, plumbing and lighting fixtures (Normally self built with mechanical contractor assistance).

A listing of most of the multipliers are as follows, depending on the GRADE assigned to your house:

XX = 2.20	A = 1.60	C = 1.00
XX- = 2.10	A- = 1.50	C- = 0.90
X+ = 2.00	B+ = 1.40	D+ = 0.80
X = 1.90	B = 1.30	D = 0.70
X- = 1.80	B- = 1.20	D- = 0.60
A+ = 1.70	C+ = 1.10	E+ = 0.50

ACTUAL MARKET VALUE WORKSHEET

- * On the next page is a sample worksheet, which you can use to help develop your own market value. The worksheet is for illustrative purposes, designed to help you present your information in a clear, concise, and organized manner.

ACTUAL MARKET VALUE WORK SHEET

	Property Address	Date	Bed	Rms	Grade	Sq.ft.	Sales Price	Ass'd Value
	SUBJECT PROPERTY	5/08	2	5	B-	1,552	109,000	156,000
1)	600 Lexington Ave	4/10	3	7	C	1,866	115,000	115,000
2)	909 Virginia Ave.	6/10	3	6	D+	1,553	119,000	84,300
3)	327 2nd Street	6/11	5	9	C	2,079	127,500	95,600
4)	908 Virginia Ave.	4/10	3	6	C	1,620	131,250	111,200
5)	206 Valley Dr.	3/10	3	6	C	1,302	131,500	101,200
6)	417 Valley Dr.	2/11	3	5	C	1,390	132,900	105,300
7)	603 Lexington Ave	8/09	3	6	C	1,894	135,000	115,500
8)	105 Fahnestock	4/10	3	8	C+	<u>1,694</u>	<u>142,000</u>	<u>135,000</u>
						14,398	1,034,150	863,100

(Take totals and divide by number of sales comparables used)

Location: All comparables within .04 mile or less from subject property

	Comparables	Subject Property
AVE. Square Foot =	1,675	1,552
AVE. Sales Price* =	\$129,300.00	\$109,000.00
AVE. Assessed Value =	\$107,900.00	\$156,000.00
AVE. Sales price per square foot =	\$71.83	\$70.25
AVE. Assessed Value per square foot =	\$64.42	\$100.52

If subject property set at \$64.42 per square foot x 1,552 sq. ft. = \$99,979.84

* Lot prices averaged in mid \$30,000.00 range and were not considered to materially change the calculations.

PROBLEMS WITH SUBJECT PROPERTY WORK SHEET

INTERIOR	REPAIR ESTIMATE	
1	basement leaks water damage in various areas french drains	\$ 7,350.00
2	basement stairs replace	\$ 4,250.00
3	fireplace chimney does not work	\$ 4,750.00
4	New Electrical Service to house	\$ 1,300.00
5	New Electrical Box + rewiring Nob and tube wiring plug socket	\$ 9,800.00
6	Kitchen walls not finished	
7	Sun porch not heated or A/C storm windows only to replace windows(12)	\$ 3,600.00
TOTAL		\$31,050.00
EXTERIOR		
1	structural problems with garage left brick wall buckling, roof leaks garage door deteriorating, made from particle board door frame rotted out	\$???
2	driveway slopes down toward house	\$???
3	one car garage	\$???
4	wall beside driveway is buckling out	\$???
5	kitchen steps pulling away from house door underneath rotted	\$???
6	House movement crack side of house	\$???
7	Rear yard level and resurface build retaining wall	\$ 3,500.00
8	Down spout in front of house	
9	Original heating pipes - leaking	<u>\$10,450.00</u>
TOTAL		\$13,950.00
GRAND TOTAL		\$45,000.00

ERRORS ON PROPERTY RECORD CARD WORK SHEET

* House is 1.5 stories not 2 stories

House has dormers on the 2nd floor, measurements **increase** the square footage by 66 sq. ft.[B], instead of **decreasing** the square footage, because do not have full usage of 2nd floor!!!
Sabre Cost Manual sets forth 2nd Floor of 1.5 story house is 50 to 65% of 1st floor

* First floor is not bigger than basement

* 2nd floor is not bigger than basement, it is smaller than 1s floor

1 st Floor	925 Sq.ft
2 nd Floor	<u>627</u> Sq.ft. @68% of 1 st floor
Total	1,552 Sq.Ft. Actual versus 2,114 on Property Record Card

* Basement is not finished

GRADE AND CONDITION ARE TOO HIGH

Grade should be:	C	(Instead of B-)
Condition should be:	Average	(Instead of Good)
Cost of additions are too high:		

for example: PT2 (patio) actual instillation cost was \$1,100.00 not \$1,980.00

NEIGHBORHOOD DESIRABILITY FACTOR IS TOO HIGH

Should be:	Average	(Instead of Excellent)
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ACTUAL MARKET VALUE BASED UPON ACTUAL CONDITION OF PROPERTY

121,100.00	BUILDING assessed value @2114 sq. ft. x \$52.16
<u>- 29,314.00</u>	LESS the extra 562 sq. ft. x \$52.16
91,780.00	building value, if in good condition
<u>+35,140.00</u>	LAND assessed value
126,920.00	TOTAL ASSESSED VALUE, IF IN GOOD CONDITION
- 4,000.00	basement steps
- 9,600.00	rewiring and electric box
- 1,300.00	replace electrical service to house
- 3,770.00	chimney
<u>- 7,350.00</u>	basement leak (french drains)
101,000.00	TOTAL ASSESSED VALUE, IN AVERAGE CONDITION

CLU RATING GUIDE
(Condition, Location and Usefulness)

CLU RATING OF DWELLING	DEFINITION
Excellent	Building is in perfect condition; very attractive and highly desirable
Very Good	Slight evidence of deterioration; still attractive and quite desirable
Good	Minor deterioration visible; still attractive and quite desirable.
Average	Normal wear and tear is apparent; average attractiveness and desirability.
Fair	Marked deterioration - but quite usable; rather unattractive and undesirable.
Poor	Definite deterioration is obvious; definitely undesirable, and barely usable
Very Poor	Condition approaches unsoundness; extremely undesirable and barely usable.
Unsound	Building is definitely unsound and practically unfit for use.

Condition: represents a variable measure of the effects of maintenance and remodeling on a building.

Location: is a measure of the degree of appeal a particular building may have to prospective purchasers.

Usefulness: is a measure of the utility value of the structure for the purposes for which it may be used.

(These definitions are taken directly from the Sabre Residential Cost Valuation Manual used for the Allegheny County Reassessment.)

5		NHBD	DESIRE	EXCLNT	5			
AGE	EXCLLNT	VRYGD	GOOD	AVE	FAIR	POOR	VRYPR	UNFIN
5	0	0	0	2	8	19	35	50
10	0	1	1	5	11	22	39	55
15	1	2	3	8	14	25	43	60
20	1	2	3	11	17	29	45	60
25	3	5	6	14	20	32	49	65
30	3	7	10	17	23	36	53	70
35	5	9	12	17	23	36	56	75
40	5	9	12	20	30	40	58	75
45	8	12	15	20	30	40	60	80
50	10	15	20	23	35	45	63	80
55	15	20	25	28	35	45	68	90
60	20	23	25	28	35	45	68	90
65	20	24	28	32	40	51	71	90
70+	20	24	28	32	40	51	71	90

4		NHBD	DESIRE	GOOD	4			
AGE	EXCLLNT	VRYGD	GOOD	AVE	FAIR	POOR	VRYPR	UNFIN
5	0	1	2	5	11	21	36	50
10	2	3	4	8	13	25	40	55
15	2	4	6	11	17	28	44	60
20	3	6	8	14	20	32	46	60
25	3	7	11	17	23	35	50	65
30	4	10	16	22	28	40	55	70
35	4	10	16	22	28	40	58	75
40	10	16	22	28	34	46	61	75
45	10	16	22	28	34	46	63	80
50	16	22	28	34	40	52	71	90
55	16	22	28	34	40	52	71	90
60	16	22	28	34	40	52	71	90
65	22	28	34	40	46	58	74	90
70+	22	28	34	40	46	58	74	90

3		NHBD	DESIRE	AVE	3			
AGE	EXCLLNT	VRYGD	GOOD	AVE	FAIR	POOR	VRYPR	UNFIN
5	2	5	7	10	15	25	44	62
10	4	7	10	15	20	30	47	64
15	7	11	15	20	25	35	50	65
20	10	15	20	25	30	40	53	66
25	15	20	25	30	35	45	56	67
30	20	25	30	35	40	50	59	68
35	20	25	30	35	40	50	60	69

3		NHBD	DESIRE	AVE	3			
AGE	EXCLLNT	VRYGD	GOOD	AVE	FAIR	POOR	VRYPR	UNFIN
40	25	30	35	40	45	55	65	75
45	25	30	35	40	45	55	70	85
50	30	35	40	45	50	60	75	90
55	30	35	40	45	50	60	78	95
60	30	35	40	45	50	60	78	95
65	35	40	45	50	55	65	80	95
70+	35	40	45	50	55	65	80	95

2		NHBD	DESIRE	FAIR	2			
AGE	EXCLLNT	VRYGD	GOOD	AVE	FAIR	POOR	VRYPR	UNFIN
5	22	24	26	28	32	40	51	62
10	23	26	28	32	36	44	54	64
15	26	29	32	36	40	48	57	65
20	28	32	36	40	44	52	59	66
25	32	36	40	44	48	56	62	67
30	36	40	44	48	52	60	64	68
35	36	40	44	48	52	60	65	69
40	40	44	48	52	56	64	70	75
45	40	44	48	52	56	64	75	85
50	44	48	52	56	60	68	79	90
55	44	48	52	56	60	68	82	95
60	44	48	52	56	60	68	82	95
65	48	52	56	60	64	72	84	95
70+	48	52	56	60	64	72	84	95

1		NHBD	DESIRE	POOR	1			
AGE	EXCLLNT	VRYGD	GOOD	AVE	FAIR	POOR	VRYPR	UNFIN
5	41	43	44	46	49	55	59	62
10	42	44	46	49	52	58	61	64
15	44	47	49	52	55	61	63	65
20	46	49	52	55	58	64	65	66
25	49	52	55	55	61	67	67	67
30	52	55	58	61	64	70	69	68
35	52	55	58	61	64	70	70	69
40	55	58	61	64	67	73	74	75
45	55	58	61	64	67	73	79	85
50	58	61	64	67	70	76	83	90
55	58	61	64	67	70	76	86	95
60	58	61	64	67	70	76	86	95
65	61	64	67	70	75	80	88	95
70+	61	64	67	70	75	80	88	95