

## **Appealing your Philadelphia Property Assessment Value for 2025**

**Philadelphia is the only PA county that incorporates actual value initiative (AVI), established in 2014.** Rest of the state incorporates the common level ratio and statewide appeals due in August.

**D-DAY – MONDAY, OCTOBER 7<sup>TH</sup>- all appeals must be submitted.**

Hearings spread out over late 2025 and into 2026

As long as your hearing is after March 31, 2025, we will be eligible to include 2026 tax year because of the automatic incorporation provision and if it goes into 2026, we will also be able to incorporate 2027 into your 2025 MV appeal.

We will use the delays in scheduling to our benefit

This provision requires that any values certified during the pendency of a real estate tax assessment appeal be rolled into the appeal automatically, when the taxing authority certifies those values. The values are certified on March 31<sup>st</sup> of a preceding year.

### Common Property Conditions

#### **Average Condition**

The improvements feature some minor deferred maintenance and physical deterioration due to normal wear and tear. The dwelling has been adequately maintained and requires only minimal repairs to building components/mechanical systems and cosmetic repairs. All major building components have been adequately maintained and are functionally adequate.

#### **Above Average Condition:**

The improvements are well-maintained and feature limited physical depreciation due to normal wear and tear. Some components, but not every major building component, may be updated or recently rehabilitated. The structure has been well-maintained.

#### **Rehabbed Condition**

The improvements feature no deferred maintenance, little or no physical depreciation, and require no repairs. Virtually all building components are new or have been recently repaired, refinished, or rehabilitated. All outdated components and finishes have been updated and/or replaced with components that meet current standards. Dwellings in this category either are almost new or have been recently renovated and are similar in condition to new construction

We have the option if you feel your condition is inaccurate and that is contributing to a higher assessment to schedule an inspection. Photos at the very least help the appeal, whether its in negotiating with OPA or as evidence at the actual BRT hearing.

Any property over \$1 million needs an appraisal for 2025 value.

Interested in an Appeal?

Hapco members \$750 flat

For more than 10 properties its \$725 flat

Contact:

Christopher W. Dean, Esq.

**The Law Offices of Christopher W. Dean, P.L.L.C.**

One Penn Center

1617 JFK Blvd., Suite 1888, Philadelphia, PA 19103

(215) 867-4197 (w) | (215) 790-6215 (f)

[cdean@cwdeanlaw.com](mailto:cdean@cwdeanlaw.com) | [www.cwdeanlaw.com](http://www.cwdeanlaw.com)

Copy: Gabriella Cruz, [glcruz@cwdeanlaw.com](mailto:glcruz@cwdeanlaw.com)