



Allegheny County’s taxable assessed value falls again

Summary: For the second year in a row, Allegheny County’s taxable assessed value decreased from the prior year. Commercial building value continues to decrease, much of that due to successful assessment appeals. There are legislative, judicial and advisory actions under consideration or in effect that could force a reassessment that the county’s elected officials have been unwilling to undertake.

According to the county assessment roll certified on Jan. 9, after omitting properties in two municipalities that lie partially in other counties (McDonald and Trafford), taxable value totaled \$84.66 billion. This certified value was \$205 million lower than 2025’s total of \$84.86 billion, which was down from 2024’s certified value of \$85.37 billion.

As a percentage of total taxable value, the split between residential and commercial was 71 to 29 percent, respectively. From 2025 to 2026, taxable value for residential and commercial went in opposite directions.

Taxable Value Changes, 2025 to 2026

Category	2025 (\$, billions)	2026 (\$, billions)	Change (\$, millions)	Change (%)
Residential Land	\$15.72	\$15.75	\$33.80	0.22
Residential Buildings	\$43.98	\$44.27	\$286.53	0.65
Commercial Land	\$5.68	\$5.65	-\$31.55	-0.56
Commercial Buildings	\$19.49	\$18.99	-\$493.94	-2.53

Residential value

Overall, residential value increased 0.54 percent, with building value outpacing land value (0.65 to 0.22 percent). The range for municipalities was an increase of 4.17 percent (Glenfield) to a decrease of 2.62 percent (Sewickley Hills).

Of the \$60.02 billion in residential value, \$10.77 billion (18 percent) was in the City of Pittsburgh. Ten municipalities—including Mt. Lebanon, McCandless, Bethel Park and Ross—had residential value between \$2.29 billion and \$1.50 billion. This group

accounted for an additional \$18.06 billion (30 percent). Five municipalities each had less than \$10 million in residential value.

Based on use codes for residential parcels, far and away the predominant use in Allegheny County is single-family homes (372,888 of the 515,998 parcels, or 72 percent).

Commercial value

Overall, commercial value decreased 2.09 percent, with land and building value falling from 2025 but the decrease in building value (-2.53 percent) was deeper than the decrease in land value (-0.56 percent). The range for commercial value for municipalities was an increase of 15.75 percent to a decrease of 26.19 percent.

Of the \$24.64 billion in commercial value, \$9.37 billion (38 percent) was in the City of Pittsburgh. No other municipality had more than \$1 billion in commercial value. Robinson and Monroeville were slightly under, with \$965.09 million and \$958.49 million, respectively. Three municipalities each had less than \$1 million in commercial value and Pennsbury Village reported no commercial value.

Based on a similar analysis of commercial parcels by use code (36,694 countywide), vacant commercial land (5,460), retail with apartments over (3,240) and commercial auxiliary buildings (2,757) are the highest counts.

Allegheny Institute research has examined appeals that have resulted from the falling Common Level Ratio (CLR) and office vacancy rates in the City of Pittsburgh, particularly Downtown. In 2026, 13 percent of Allegheny County's commercial building value was located in Ward 1 (Downtown/Bluff/Duquesne University) and Ward 2 (Downtown/Part of Lower Hill District/Strip District). Year-over-year, commercial building value in these wards fell from \$2.62 billion to \$2.39 billion, a decrease of \$226.28 million (-8.63 percent), outpacing the countywide decrease.

Recent developments

The years of falling property values in Allegheny County have been accompanied by property tax increases by the county government (36 percent in 2025, the first increase since 2012), Pittsburgh (20 percent in 2026, the first increase since 2015) and Pittsburgh Public Schools (2 percent in 2026, the first increase since 2022).

During this time frame there have been judicial, legislative and advisory developments that could bring about a reassessment in Allegheny County.

In Commonwealth Court, a lawsuit filed by Pittsburgh Public Schools against the county seeking a reassessment is set for oral argument in March. A lawsuit over the CLR calculation continues administrative proceedings but may soon be heard by the court. A lawsuit over the commonwealth's assessment practices is pending.

Two lawsuits at the Allegheny County Common Pleas Court filed by individual taxpayers alleging that the base year has led to their property being taxed incorrectly are still pending.

In the General Assembly, legislation that would bring about a regular cycle of scheduled reassessments is still in the same committee as it was when introduced in July 2025. In its 2026 legislative priorities, the County Commissioners Association of Pennsylvania made a request to the state to “assist counties to conduct timely reassessments” focused on funding and state oversight.

Prior to enacting the 2026 millage hike, Pittsburgh City Council passed a “will of Council” asking the county to reassess.

The county’s Government Review Commission—an appointed nine-member body that reviews county government every 10 years—indicated at its January meeting that the issue of a countywide reassessment will be a key area of focus. At its first two meetings it heard presentations from the Board of Property Assessment Appeals and Review and the Office of Property Assessments on costs and procedures of the last reassessment and what those might imply for a future one.

This leaves the elected officials of Allegheny County. An ordinance that would have ordered a reassessment whenever statistical indicators were met expired when the council session ended in 2025. The initial action taken up by council this year was to enact a new relief program for longtime owner-occupants (LOOP) based on household income and the degree to which assessed value would increase after a reassessment.

In a Feb. 11 news article, one council member stated the LOOP might “create the environment in which it is more politically feasible to pass the countywide reassessment that I think we desperately need.” The same article quoted the County Executive’s spokesperson that “[the county executive] feels any reassessment should be statewide and ordered by the Legislature.” In a Feb. 15 article the council president stated “I believe it is going to be court-ordered.”

In a few months the 2025 CLR will be published by the State Tax Equalization Board (STEB). Appeals filed between July 1 to Sept. 1, 2026 in Allegheny County will be based on this CLR. The current CLR is 50.14. The CLR tends to decrease each year as values move further away from the base year. In May 2023, the county’s 2020 CLR was revised by STEB from 81.1 to 63.5 due to the aforementioned lawsuit.

Four other counties besides Allegheny County had reassessed values go into effect in January 2013. The 2024 CLR for those counties ranged from 54.52 to 49.40. Conversely, when a reassessment occurs, the CLR returns to 100, which is the case for the five counties that had new values go into effect in 2026.

Conclusion

The problem with a court-ordered reassessment is that one will occur but might not put into motion a subsequent one. Pennsylvania is an outlier on this issue and needs to act. Failing that, Allegheny County needs to move forward with a reassessment and implement a regular schedule of updates so as not to repeat this situation.

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