



ALLEGHENY INSTITUTE
FOR PUBLIC POLICY

*Allegheny County's Reassessment:
A Case Study of 100 Homes Sold in 2011*

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Table of Contents

Introduction	3
Methodology	4
Effects of the Reassessment	5
<i>Comparing Old and New Assessments</i>	5
<i>Appeals of New Values</i>	6
<i>County Tax Implications</i>	8
Conclusion	11
Appendix	12
<i>Sample by Quartile</i>	

Introduction

The long running saga of the property assessment in Allegheny County seems to be nearing its conclusion. The twists and turns in the episode go back to the years 2001 and 2002 when the County last did a reassessment. Soon after it appeared that the County would take a hiatus and have a reassessment done by 2006 the process took a turn perhaps no one could have imagined.

What followed were plans for a cap on increases, inflation trending, and then using 2002 as a base year and a vow by officials to never do another reassessment. Court battles ensued and in April of 2009 the Pennsylvania Supreme Court struck down the base year and sent the matter back to Common Pleas Court. After disagreements over timelines, pledges by the County to get the assessment done when they were told, and pleas to Harrisburg for a legislative moratorium on reassessments and possibly permission for another source of local taxation to replace property taxes, the first batch of new assessments started to go out. As it appears now, appeals are being heard but the certification of new values should be ready to go at the end of the year. In the meantime—with no new assessments—there have been numerous property tax increases by municipalities and school districts, and, in December of 2012, a 21 percent increase by Allegheny County.¹

The Allegheny Institute has documented the property assessment story through Policy Briefs, blogs, editorials, and reports and now looks at how the reassessment will affect a sample of homes in Allegheny County.

¹ See [Allegheny Institute Policy Briefs](#), specifically see Volume 7 Number 17, Number 32, Number 42, Number 45. Volume 9 Number 25, Number 27, Number 29, Number 33, Number 58, Number 64, Number 70. Volume 10 Number 5. Volume 11, Number 5, Number 14, Number 25, Number 34, Number 37, Number 60, Number 63, Number 65, and Number 66. Also see Allegheny County Controller Audit [“Sales Ratio Study and Contract Compliance Procedures Performed on the Property Reassessment”](#)

Methodology

In 2011, when it appeared the assessment would go into effect at the start of 2012 (before the Judge handling the matter agreed to a delay) the Institute obtained a list of single family home sales covering two months in Allegheny County, March and April 2011. We tailored the request to include all sales, but none lower than \$10,000, and those two months produced over 1,600 data entries.

The list provided the address of the property, the sale price, and the 2012 (base year) assessment. From this we were able to produce, in aggregate, an assessed-to-sales ratio. When the new 2013 assessments were released we began collecting the data from the County's website so that it could be determined, at least for the 1,600 plus properties that changed hands in two months in 2011, if the new assessments were "better" than the base year one. By "better" this meant measuring the ratio of assessed value to sales price, in absolute value terms, what we label the "gap". For example, if a home that sold for \$50,000 in 2011 had a base year assessment of \$35,000, the gap would be 30 percent. If the new 2013 assessment for the home was \$45,000 the gap would be 10 percent, meaning that the new assessment was better than the old one in that it was more reflective of a recent, actual arms-length sale and the gap between assessment and sales price was smaller.

Knowing that it would be difficult to give a detailed analysis on 1,600 properties, we decided to pull a random, stratified sample of 100 properties. These properties were then divided into four quartiles based on the range of sales price and compared to old and new assessed values.²

The sample of 100 was fairly representative in terms of location in the County's municipalities and school districts. In all, 43 of the 128 municipalities and 32 of the 43 school districts had a sale that was included in the sample. In this report location of properties will be noted by the municipality and then, if the municipality is part of a multi-municipal school district, the district will be noted in parentheses. No street addresses will be used in this report.

Obviously, there are limitations to the sample in that it only looks at sales from early 2011 and does not cover homes that sold in other months of 2011 or properties that had sold in 2010 or 2009 that were used as recent "comparable sales" by the assessors. Moreover, market values of homes can vary widely even on the same street and on the same block creating difficulties in using comparable sales methodology.

Using a small random sample allowed us to build upon the initial release of new values as new information was made available.

First, the County displays whether there was an appeal made on the property. We can determine who made the appeal—the owner or a taxing body—and, by the time of writing, whether the appeal resulted in a lower value for the property.

² See Allegheny Institute Policy Brief Volume 12, Number 15

Second, due to the availability of a new resource tool created by faculty at Carnegie Mellon University called the Property Tax Analyzer and an audit by the County Controller’s office there was an ability to see possible projected millage rates for taxing bodies as required by Act 71 of 2005 and Act 1 of 2006. This allowed us to see what new tax burdens would be compared to the taxes paid in 2012.³

Effects of the Reassessment: A Case Study of 100 Properties

The total price tag for the 100 properties that sold was close to \$13 million dollars, ranging from a high of \$850,000 in Upper St. Clair to a low of \$10,000 in Stowe Township (Sto-Rox). Average sale price was \$130,000 and the median sale price was \$100,000.

Comparing Old and New Assessments

In aggregate the base year assessment of these 100 sales is \$10.6 million, putting the gap at 18 percent. The 2013 assessments, in total, on these properties is \$13.7 million, higher than total sales but the gap is smaller at 6 percent. Overall, assessments in 2013 are more reflective of sales price than the base year assessments. For 64 of the 100 sales, the new gap between assessment and sales price was smaller than the gap between the current old assessment and sales price—indicating that the bulk of new assessments are more accurate than the ones currently in use.

Does this apply across all sales prices? In order to do that we segmented the 100 properties into quartiles based on the 2011 sale price, displayed in Table I.

Table I
Aggregate Sales and Assessments

Quartile	Range of Sales Price	Total Sales Amount	2012 Total Assessed	2013 Total Assessed
1	\$850,000 to \$165,000	\$ 7,232,537	\$ 5,266,500	\$ 7,252,700
2	\$160,000 to \$100,000	\$ 3,260,500	\$ 2,604,000	\$ 2,990,800
3	\$100,000 to \$48,000	\$ 1,788,824	\$ 1,553,710	\$ 1,990,700
4	\$45,000 to \$10,000	\$ 645,871	\$ 1,225,200	\$ 1,524,900

Based on the movement of the gap between base year assessments and sales price versus 2013 assessments and sales price there was significant improvement in quartiles 1 and 2, where the average gap fell from 29 percent to 14 percent in quartile 1 and from 23 percent to 11 percent in quartile 2. In quartile 3 the gap fell, but not as significantly as the first two (27 to 21 percent). Unfortunately things got worse in quartile 4, where lower priced sales saw the gap increase from 123 percent to 165 percent.

³ See Allegheny Institute Briefs Volume 12, Number 8 and Volume 12, Number 22

Of the 25 properties in quartile 1, 22 of the properties had a smaller gap under the 2013 assessed value than under the base year assessment. Of the top five sale prices in the quartile (these were the five highest sale prices in the entire sample) the gap under the new assessed value moved remarkably close to the actual sales price.

This pattern repeated in quartile 2, where 22 of the 25 properties saw the gap shrink under the new assessed values. In quartile 3, the number fell to 17 of 25 properties, and lastly in quartile 4 the quality of assessments, as measured by the gap, stood at 5 of 25 properties.⁴

Table II
Gap Between Sales and Assessed Values ⁵

Quartile	Range of Sales Price	Gap, 2012 Values to Sales Prices (%)	Gap, 2013 Values to Sales Prices (%)
1	\$850,000 to \$165,000	29	14
2	\$160,000 to \$100,000	23	11
3	\$100,000 to \$48,000	27	21
4	\$45,000 to \$10,000	123	165

Appeals of New Values

Those not happy with new assessed values have the right to appeal them. The appeals process is a two way street, so to speak. An owner who does not agree with his value, usually thinking it is too high, will often appeal. A taxing body, usually a school district since they take 75 to 80 percent of the total property tax payment, thinking that the value is too low, will often appeal.

What do owners specifically consider when they decide to appeal? It could be the change in assessment from old to new, the ratio of new assessed value to what they paid for the house, or a determination that the house could never sell for the assessed value assigned to the home. There could be a slew of other reasons as well, but since this group represents properties that sold in 2011 there might be more emphasis on the relation of the new assessment to the sales price.

The County’s assessment website has a tab titled “appeal status” that allows one to view whether a property’s value has been appealed and where it is in the appeal process. This was done for the 2013 values for our 100 properties and the results are displayed below.

⁴ The Controller’s audit notes that as part of the reassessment contract the group conducting the assessment was charged with conducting a sales ratio study in order to calculate mean, median, coefficient of dispersion, and price related differential. Page 22 of the audit notes that the contractor performed two such studies, one covering July 1, 2009 to June 30, 2010, the other covering July 1, 2008 to December 30, 2010. The contract required the metrics to be calculated at the county level, not municipal or school district level, and the audit notes that “based on both of [the contractor’s] sales ratio studies, all of the metrics fell within the required contract limits”. It further notes that on the 2008-2010 study, which covered 26,746 valid residential sales, 18,554 (70%) have assessed values within 10 percent of the sales price. On commercial sales 85% of assessments fell within 10% of sales price.

⁵ Expressed as a percentage, this is the average absolute value of percentage errors

Table III
Appeals Filed on New Assessed Values

Quartile	Range of Sales Price	Appeals by Owner	Appeals by School District
1	\$850,000 to \$165,000	2	3
2	\$160,000 to \$100,000	2	1
3	\$100,000 to \$48,000	7	0
4	\$45,000 to \$10,000	12	0

Of the 23 owner-initiated appeals, in aggregate the new assessments are 47 percent higher than the current assessments, ranging from a high of 153 percent on a home in Clairton to an 18 percent decrease on a home in Penn Hills. Homes that sold for prices across the spectrum are represented in the owner-driven appeals. For example, in quartile one a \$400,000 home where the new assessment rose from \$280,000 to \$493,000 in Pittsburgh is undergoing an owner-initiated appeal. In the second quartile a home that sold for \$137,000 in Ross (North Hills) is appealing an assessment that rose from \$109,100 to \$132,700. In quartile three a home that sold for \$76,000 in Upper St. Clair is appealing an assessment that jumped from \$102,000 to \$120,000. Likewise, a \$15,000 home in Pittsburgh where the assessment went from \$50,000 on the current to \$66,300 for the new is being appealed.

Half of the appeals in the 100 home sale sample occurred in the bottom price quartile, where sales prices ranged from \$45,000 to \$10,000. The aggregate gap for the appeals between the base year assessment and the sales price and the new assessment and sales price fell from 18 percent to 6 percent (using absolute values of gaps to prevent negatives from offsetting positives). Three homes had new assessments that were lower than 2011 sales price yet the owners opted to appeal. It should be noted that all three had new assessments that were higher than the current assessment.

The appeals initiated by school districts are most likely due to an assessment coming in under sales price. The four school district-initiated appeals came from two districts: North Allegheny and West Allegheny. For example, a home that sold for \$393,225 in McCandless saw its assessment rise from \$285,000 to \$377,400, under its sales price and thus the target of an appeal. On average, new assessments were 33 percent higher than the base year assessments. The gap between assessed value and sales price shrank for the four homes but the new assessment remained lower than sales price.

As of this writing there were results for four properties that had appeals of value. All four were owner-initiated appeals: one from quartile 1 in Mt. Lebanon, two from Pittsburgh in quartile 3, and one from Clairton in quartile 4.

**Table IV
Results from Four Appeals⁶**

Quartile	Sale Price	Original 2013 Assessment	Appealed Value	County Taxes on Original Assessment	County Taxes on Appealed Assessment	Difference	Gap, Original Assessment to Sales Price (%)	Gap, Appealed Assessment to Sales Price (%)
1	\$ 265,000	\$ 343,000	\$ 323,000	\$ 1,348	\$ 1,312	\$ (36)	30	22
3	\$ 62,500	\$ 82,400	\$ 62,000	\$ 277	\$ 200	\$ (77)	32	1
3	\$ 57,000	\$ 60,700	\$ 57,000	\$ 188	\$ 179	\$ (9)	6	0
4	\$ 20,000	\$ 54,500	\$ 48,500	\$ 162	\$ 143	\$ (20)	173	143

For these four appeals the 2013 assessed value was lowered and the result is a lower County tax bill. The result of the appeal will also show up for municipal and school taxes. That leaves the group of 73 properties that did not have an owner-initiated or district-initiated appeal. Is there any discernible reason as to why? Compared to the other two groups, as a whole the non-appealed properties had a smaller percentage increase from old to new assessed value (27%) but the gap between assessments and sales price became much more reflective of sales price as it moved from 19 percent to 2 percent. More than a quarter of the homes (25 of the 73) had new assessments that were higher than the price paid for the home but the owner opted not to appeal: the remainder had new assessments lower than sales prices yet no taxing body opted to file an appeal.

County Tax Implications

We have noted for many years that the change in assessed value for one’s property has to be measured against the change in assessed value for the taxing body as a whole to determine what will happen to a property’s tax bill. We even argued that comparative information for the County, municipality and school district should have been printed on assessment notices and made clear in public meetings and statements to the media. Two other studies on changes in the Pittsburgh School District earlier in the year showed that for many properties taxes would go down. These were dismissed by County officials while they kept up the constant drumbeat of “reassessments cause tax increases”.

Earlier this year, in what had to be considered a remarkable departure from the County’s historical attitude and behavior, the County Assessment Office placed a tab on its website that displays the County, municipal and school district changes in assessed value and allows taxpayers to “Approximate Your 2013 Taxes”. There, in plain language, a taxpayer is told that “if the 2013 court-ordered reassessment value for your property is **lower** than the average for [the County and] your municipality/school district, you should see a reduction in your [County and] municipal/school district property taxes in 2013. If the 2013 court-ordered reassessment value for your property is **higher** than the average for [the County and] your municipality/school

⁶ Same assumptions: Allegheny County would utilize a \$15,000 homestead exemption for 2013 and the millage rate would drop to 4.26 mills to be revenue neutral. The next section discusses the revenue neutral rate.

district, you may see an increase in your municipal/school district property taxes in 2013.” Based on preliminary numbers the County as a whole is expected to increase 35 percent.⁷

That was reinforced by the audit released by the County Controller’s office in September of 2012 which pointed out it is important to understand that a taxpayer’s tax liability will not necessarily increase when the assessed value of their property increases” and “one of the common misconceptions held by Allegheny County property owners about the reassessment is that the reassessment will automatically result in a higher property tax bill for the homeowner...”⁸

With our sample, as noted earlier, we touched on 32 school districts and 43 municipalities. Examining each and every one of the tax changes would be quite an undertaking. Therefore we will focus in the implications on taxes paid to Allegheny County. We begin with these assumptions:

- The County offers a \$15,000 homestead exemption for homeowners on their primary residence. It is assumed that each home in our sample took the exemption in 2012 and will take the same amount in 2013. The exemption lowers the taxable assessment by that flat \$15,000 amount (example, a house is assessed at \$50,000, owner takes the homestead exemption and, for County tax purposes, millage is applied against a value of \$35,000).
- The County must adjust its millage rate so as to make 2013 tax collections equal to what was collected in 2012, meaning it must be revenue neutral. How long the revenue neutral rate remains in place is unknown: the legislation that mandates this change allows taxing bodies to increase their millage rate so that 5 percent more revenue can be collected. Under old statutes, taxing bodies including Allegheny County could collect 105 percent more after a reassessment without taking a separate vote. The law now requires two separate votes to get to the 105 percent collection total. Beyond this level, a taxing body may petition the courts for an increase above 5 percent. Based on the data analysis tool called the Property Tax Estimator the County’s millage rate should fall to 4.11 mills to be revenue neutral. The Controller’s audit puts the revenue neutral rate at 4.41 mills. For purposes of this analysis the two forecasted rates were averaged together to produce a rate of 4.26 mills.⁹

⁷ Allegheny County Office of Property Assessments “Approximate Your County, Municipal, and School District Taxes” (<http://www.alleghenycounty.us/averageinc.aspx#approximate>)

⁸ Audit

⁹ The Property Tax Estimator (<http://propertytaxestimator.net/>) takes the ratio of 2012 County tax collections (\$345,535,000 on the Estimator’s site) to the 2013 County tax base (\$84,094,511,000) and comes up with the revenue neutral rate of 4.11 mills. The Controller’s audit performs a slightly different calculation, taking the ratio of the 2013 estimated tax collections for the County (\$383,423,000) to the 2013 local certified value (\$86,863,845,000) and gets a revenue neutral rate of 4.41 mills.

Table V
Present and Future County Taxes
Scenario #1: Millage Rate 4.26, Homestead Exemption \$15,000

Quartile	# of Properties that would pay more in County Taxes	# of Properties that would pay less in County Taxes
1	15	10
2	5	20
3	15	10
4	8	17
Total	43	57

Based on those initial assumptions 57 of the 100 properties in the sample would end up paying less in County property taxes in 2013 under the new assessments than they would in 2012 under the base year assessments. The table above shows the results for the properties in each quartile based on what would happen to the County property taxes in 2013. In quartiles 2 and 4 the majority of homes would end up paying less.

Now let's examine two different scenarios that present a different picture post-reassessment certification. First let's say the County rolls the millage back and achieves revenue neutrality at 4.26 mills, but decides that it wants to lower the amount of the homestead exemption by \$5,000 to \$10,000 for qualified homeowners.

Table VI
Present and Future County Taxes
Scenario #2: Millage Rate 4.26, Homestead Exemption \$10,000

Quartile	# of Properties that would pay more in County Taxes	# of Properties that would pay less in County Taxes
1	16	9
2	9	16
3	15	10
4	13	12
Total	53	47

Under this scenario there are 10 properties that would move from paying less in County property taxes under scenario 1 to paying more (there is a total of 47 properties under this scenario that would pay less as opposed to 57 in scenario 1). In quartile 1, for example, a home in Mt. Lebanon that would have paid \$13 less under scenario 1 would pay \$8 more under scenario 2.

Now imagine the County makes the case that even with the new higher values they must return to the 2011 property tax rate of 4.69 mills yet the homestead exemption stays in place at \$15,000.

Table VII
Present and Future County Taxes
Scenario #3: Millage Rate 4.69 Mills, Homestead Exemption \$15,000

Quartile	# of Properties that would pay more in County Taxes	# of Properties that would pay less in County Taxes
1	17	8
2	13	12
3	15	10
4	13	12
Total	58	42

Under this last scenario the number of homes that would pay less in 2013 than they did in 2012 stands at 42, down from scenario 1 and scenario 2.

Conclusion

If the reassessment process does conclude at the end of this year, it will be remembered by observers as quite an experience. What is important to consider is that although this takes care of 2013, the question that rises is “when does the next one happen?” There has always been plenty of talk about Harrisburg acting to eliminate property taxes which might eliminate the need for assessments if property taxes for all classes of property were eliminated for all types of local governments and replaced with sales or income taxes, but that has been it: just talk. At some point County officials are going to have to move past these assessments and figure out what cycle is appropriate.

Appendix

Sample, Divided into Quartiles

Quartile 1

Municipality	School District	Sale Price	Base Year Assessment	2013 Assessment	2012 Gap (Base Year Value / Sale Price)	2013 Gap (New Value / Sale Price)
Upper St Clair	Upper St Clair	\$ 850,000	\$ 456,400	\$ 818,400	46	4
Collier	Chartiers Valley	\$ 500,000	\$ 449,400	\$ 505,600	10	1
Mt Lebanon	Mt Lebanon	\$ 480,000	\$ 432,000	\$ 470,100	10	2
Pittsburgh	Pittsburgh	\$ 400,000	\$ 280,000	\$ 493,700	30	23
McCandless	North Allegheny	\$ 393,225	\$ 285,000	\$ 377,400	28	4
Pittsburgh	Pittsburgh	\$ 335,000	\$ 162,700	\$ 302,300	51	10
Pittsburgh	Pittsburgh	\$ 325,000	\$ 175,000	\$ 317,700	46	2
Jefferson Hills	West Jeff Hills	\$ 295,000	\$ 218,500	\$ 297,000	26	1
Upper St Clair	Upper St Clair	\$ 290,000	\$ 164,000	\$ 288,200	43	1
Bradford Woods	North Allegheny	\$ 269,900	\$ 133,700	\$ 209,900	50	22
Mt Lebanon	Mt Lebanon	\$ 265,000	\$ 225,000	\$ 343,300	15	30
Mt Lebanon	Mt Lebanon	\$ 249,000	\$ 129,600	\$ 165,000	48	34
Franklin park	North Allegheny	\$ 244,900	\$ 160,100	\$ 229,100	35	6
Wilkins	Woodland Hills	\$ 230,000	\$ 191,100	\$ 212,300	17	8
McCandless	North Allegheny	\$ 228,500	\$ 198,500	\$ 217,600	13	5
North Fayette	West Allegheny	\$ 212,662	\$ 309,900	\$ 422,600	46	99
Collier	Chartiers Valley	\$ 210,000	\$ 211,500	\$ 262,200	1	25
Whitehall	Baldwin Whitehall	\$ 199,900	\$ 170,800	\$ 183,300	15	8
Carnegie	Carlynton	\$ 195,900	\$ 167,600	\$ 181,900	14	7
Churchill	Woodland Hills	\$ 188,000	\$ 143,400	\$ 164,700	24	12
Findlay	West Allegheny	\$ 186,000	\$ 125,700	\$ 171,000	32	8
Penn Hills	Penn Hills	\$ 177,550	\$ 123,700	\$ 162,100	30	9
Churchill	Woodland Hills	\$ 175,000	\$ 146,200	\$ 159,200	16	9
Shaler	Shaler Area	\$ 167,000	\$ 109,100	\$ 146,200	35	12
Upper St Clair	Upper St Clair	\$ 165,000	\$ 97,600	\$ 151,900	41	8
	Total	\$ 7,232,537	\$ 5,266,500	\$ 7,252,700	29	14

Quartile 2

Municipality	School District	Sale Price	Base Year Assessment	2013 Assessment	2012 Gap (Base Year Value / Sale Price)	2013 Gap (New Value / Sale Price)
O'Hara	Fox Chapel	\$ 160,000	\$ 118,000	\$ 142,400	26	11
Scott	Chartiers Valley	\$ 160,000	\$ 97,000	\$ 148,700	39	7
Crescent	Moon Area	\$ 155,000	\$ 170,000	\$ 178,200	10	15
Bethel Park	Bethel Park	\$ 154,000	\$ 121,000	\$ 140,100	21	9
North Fayette	West Allegheny	\$ 149,900	\$ 125,800	\$ 133,200	16	11
North Fayette	West Allegheny	\$ 149,000	\$ 110,600	\$ 140,100	26	6
McKeesport	McKeesport	\$ 142,900	\$ 91,500	\$ 93,600	36	34
Dormont	Keystone Oaks	\$ 142,000	\$ 114,900	\$ 143,700	19	1
Mt Lebanon	Mt Lebanon	\$ 138,000	\$ 162,300	\$ 153,200	18	11
Ross	North Hills	\$ 137,000	\$ 109,100	\$ 132,700	20	3
Shaler	Shaler Area	\$ 134,000	\$ 115,800	\$ 117,400	14	12
Ross	North Hills	\$ 133,000	\$ 101,000	\$ 120,100	24	10
Ross	North Hills	\$ 128,500	\$ 105,400	\$ 124,900	18	3
Pittsburgh	Pittsburgh	\$ 128,000	\$ 105,500	\$ 108,800	18	15
White Oak	McKeesport	\$ 125,000	\$ 124,400	\$ 127,700	0	2
Penn Hills	Penn Hills	\$ 124,900	\$ 102,900	\$ 86,500	18	31
Castle Shannon	Keystone Oaks	\$ 119,900	\$ 73,700	\$ 112,500	39	6
Scott	Chartiers Valley	\$ 119,000	\$ 90,000	\$ 120,300	24	1
Pleasant Hills	West Jeff Hills	\$ 115,000	\$ 86,300	\$ 108,300	25	6
Brackenridge	Highlands	\$ 114,900	\$ 69,100	\$ 101,200	40	12
Penn Hills	Penn Hills	\$ 110,000	\$ 96,600	\$ 103,400	12	6
North Versailles	East Allegheny	\$ 110,000	\$ 67,100	\$ 83,800	39	24
McKeesport	McKeesport	\$ 105,500	\$ 81,400	\$ 81,800	23	22
Pittsburgh	Pittsburgh	\$ 105,000	\$ 67,200	\$ 87,900	36	16
Scott	Chartiers Valley	\$ 100,000	\$ 97,400	\$ 100,300	3	0
	Total	\$ 3,260,500	\$ 2,604,000	\$ 2,990,800	23	11

Quartile 3

Municipality	School District	Sale Price	Base Year Assessment	2013 Assessment	2012 Gap (Base Year Value / Sale Price)	2013 Gap (New Value / Sale Price)
Robinson	West Allegheny	\$ 100,000	\$ 77,000	\$ 99,900	23	0
Pittsburgh	Pittsburgh	\$ 95,000	\$ 37,700	\$ 86,500	60	9
Ross	North Hills	\$ 94,400	\$ 83,700	\$ 95,100	11	1
North Versailles	East Allegheny	\$ 90,425	\$ 73,100	\$ 77,400	19	14
Moon	Moon Area	\$ 90,000	\$ 75,100	\$ 83,400	17	7
Pittsburgh	Pittsburgh	\$ 85,000	\$ 55,000	\$ 94,200	35	11
West Mifflin	West Mifflin	\$ 85,000	\$ 72,900	\$ 77,800	14	8
Wilkinsburg	Wilkinsburg	\$ 82,000	\$ 70,200	\$ 124,600	14	52
Versailles	McKeesport	\$ 80,000	\$ 43,800	\$ 74,200	45	7
Whitehall	Baldwin Whitehall	\$ 77,500	\$ 86,800	\$ 121,000	12	56
Upper St Clair	Upper St Clair	\$ 76,000	\$ 102,800	\$ 120,200	35	58
South Fayette	South Fayette	\$ 73,000	\$ 49,900	\$ 70,300	32	4
Penn Hills	Penn Hills	\$ 72,999	\$ 47,200	\$ 65,800	35	10
Churchill	Woodland Hills	\$ 69,900	\$ 60,000	\$ 69,100	14	1
Carnegie	Carlynton	\$ 69,000	\$ 41,410	\$ 64,800	40	6
West Mifflin	West Mifflin	\$ 63,000	\$ 40,700	\$ 57,900	35	8
Pittsburgh	Pittsburgh	\$ 62,500	\$ 62,000	\$ 82,400	1	32
West Mifflin	West Mifflin	\$ 58,000	\$ 60,000	\$ 63,500	3	9
Pittsburgh	Pittsburgh	\$ 57,000	\$ 47,400	\$ 60,700	17	6
Reserve	Shaler Area	\$ 55,000	\$ 103,900	\$ 118,600	89	116
McKeesport	McKeesport	\$ 54,500	\$ 53,500	\$ 50,300	2	8
Swissvale	Woodland Hills	\$ 51,000	\$ 36,500	\$ 45,200	28	11
Verona	Riverview	\$ 50,100	\$ 80,200	\$ 47,900	60	4
Versailles	McKeesport	\$ 49,500	\$ 40,000	\$ 52,000	19	5
East Deer	Deer Lakes	\$ 48,000	\$ 52,900	\$ 87,900	10	83
	Total	\$ 1,788,824	\$ 1,553,710	\$ 1,990,700	27	21

Quartile 4

Municipality	School District	Sale Price	Base Year Assessment	2013 Assessment	2012 Gap (Base Year Value / Sale Price)	2013 Gap (New Value / Sale Price)
Pittsburgh	Pittsburgh	\$ 45,000	\$ 59,500	\$ 51,000	32	13
Pittsburgh	Pittsburgh	\$ 44,500	\$ 49,300	\$ 60,700	11	36
Pittsburgh	Pittsburgh	\$ 41,500	\$ 57,300	\$ 63,700	38	53
Pittsburgh	Pittsburgh	\$ 40,000	\$ 19,700	\$ 102,100	51	155
West Mifflin	West Mifflin	\$ 37,500	\$ 53,900	\$ 57,200	44	53
Penn Hills	Penn Hills	\$ 36,200	\$ 69,100	\$ 67,100	91	85
Pittsburgh	Pittsburgh	\$ 33,000	\$ 36,400	\$ 79,900	10	142
Coraopolis	Cornell	\$ 32,500	\$ 46,500	\$ 46,900	43	44
Pittsburgh	Pittsburgh	\$ 30,000	\$ 28,500	\$ 71,100	5	137
Munhall	Steel Valley	\$ 30,000	\$ 66,000	\$ 68,400	120	128
Penn Hills	Penn Hills	\$ 27,000	\$ 70,000	\$ 57,700	159	114
Penn Hills	Penn Hills	\$ 25,300	\$ 64,700	\$ 66,800	156	164
West Mifflin	West Mifflin	\$ 24,900	\$ 78,400	\$ 82,900	215	233
Pittsburgh	Pittsburgh	\$ 23,084	\$ 38,300	\$ 44,800	66	94
Glassport	South Allegheny	\$ 21,000	\$ 27,600	\$ 36,400	31	73
Clairton	Clairton	\$ 20,000	\$ 21,500	\$ 54,500	8	173
Versailles	McKeesport	\$ 19,500	\$ 70,500	\$ 84,800	262	335
Wilkinsburg	Wilkinsburg	\$ 18,500	\$ 76,700	\$ 96,900	315	424
Penn Hills	Penn Hills	\$ 17,000	\$ 52,800	\$ 63,000	211	271
Pittsburgh	Pittsburgh	\$ 16,000	\$ 46,900	\$ 54,200	193	239
Pittsburgh	Pittsburgh	\$ 15,000	\$ 50,000	\$ 66,300	233	342
Pittsburgh	Pittsburgh	\$ 14,237	\$ 48,300	\$ 51,200	239	260
Duquesne	Duquesne	\$ 12,150	\$ 22,400	\$ 15,800	84	30
Pittsburgh	Pittsburgh	\$ 12,000	\$ 32,400	\$ 54,700	170	356
Stowe	Sto Rox	\$ 10,000	\$ 38,500	\$ 26,800	285	168
	Total	\$ 645,871	\$ 1,225,200	\$ 1,524,900	123	165