

**BOARD OF REVISION OF TAXES**

The Curtis
601 Walnut Street, Suite 325 East
Philadelphia, PA 19106

Phone: (215) 686-4343 or (215) 686-9283
E-mail: appealinquiry@phila.gov
www.phila.gov/BRT

FILING INSTRUCTIONS FOR REAL ESTATE MARKET VALUE APPEAL FOR TAX YEAR 2026

Enclosed for your use is the appeal application, should you decide to appeal the proposed real estate market value on your property for tax year 2026. You must complete and submit a separate application for each property appealed. Appeal applications are also available on our website at www.phila.gov/brt.

WHERE AND WHEN TO FILE

All applications must be completed and submitted to our office no later than **Monday, October 6, 2025. Do not fax your application to our office.** File in person at the address above, Monday thru Friday 8:30 a.m. to 4:30 p.m. or via postal mail or e-mail at appealinquiry@phila.gov. **DO NOT DUPLICATE.**

ORAL VS. NON-ORAL HEARING

For oral hearings, The Board of Revision of Taxes will notify you in writing of your scheduled hearing date approximately 45-90 days in advance. At the public hearing you will have the opportunity to present evidence, including photos, documents and witnesses, to support your opinion of your property's fair market value. If you request a non-oral appeal, you will not have a public hearing before the Board. **Attach documentation to support your opinion of market value.**

POWER OF ATTORNEY OR AGENTS

Appeal applications that are submitted by a representative on behalf of the property owner must be accompanied by an executed power of attorney form at the time of filing. Forms are available on our website. The power of attorney must be signed, dated and specify the tax year being appealed.

APPRAISAL REQUIREMENTS

If the property under appeal has a city certified market value of \$1,000,000 or more, or if any party to the appeal asserts or presents evidence to the BRT that the property in question has a Market Value of \$1,000,000 or more, the BRT requires the submission of three (3) hard copies and one (1) electronic copy of a current Real Estate Appraisal or Property Appraisal-Summary Appraisal Report, with an effective date of January 1, 2026, that has been prepared by a Pennsylvania State Certified General Appraiser or a Certified Pennsylvania Evaluator.

The BRT Value Summary Cover Sheet must also be submitted with the Appraisal Report, for all non-residential parcels.

All appraisals must be submitted to the BRT at the address above at least thirty (30) days prior to the scheduled BRT public hearing and via e-mail to appealinquiry@phila.gov.

Restricted use appraisals will be given the weight determined by the Board.

The Office of Property Assessment and/or the School District of Philadelphia must serve a copy of the Real Estate Appraisal, or the Property Appraisal-Summary Appraisal Report, or a completed copy of the BRT Value Summary Cover Sheet on the owner/appellant no less than four (4) business days prior to the scheduled BRT assessment hearing.

All appraisal reports must be paginated.

Income producing properties with a market value under \$1,000,000 are required to submit income and expense statements for the last two (2) years and one (1) copy of all current leases.

REAL ESTATE MARKET VALUE APPEAL FOR TAX YEAR 2026

DUE BY OCTOBER 6, 2025

USE A SEPARATE FORM FOR EACH ACCOUNT APPEALED

PROPERTY ADDRESS APPEALED:

OPA ACCOUNT NUMBER:

PARCEL ID: (office use only)

Owner's Name:

Telephone:

Owner's Mailing Address:

City:

State:

Zip:

Email:

SELECT ONE OPTION

- I request an **oral** hearing. **I will attend** a public hearing before the Board (in-person or remotely). If I do not appear, my appeal will be abandoned (**attach documentation to support your appeal**).
- I request a **non-oral** appeal. **I will not attend** a public hearing before the Board (**attach documentation to support your appeal**).

I believe that the market value of this property is \$_____. I base my opinion on the following reason(s).

Overvaluation

Non-Uniformity

Other

Through my signature below, I affirm that I am the owner or the appointed representative of the owner and that all of the information supplied is true and accurate to the best of my knowledge.

Signature

Date

As appointed representative for the owner of the property described above, I affirm that a signed power of attorney or BRT agent authorization form is attached.

Representative's Name (Please Print)

Telephone Number

Company/Firm

E-Mail

Mailing Address

City

State

Zip Code

MAIL OR EMAIL COMPLETED APPLICATION TO:

BOARD OF REVISION OF TAXES
601 WALNUT STREET, SUITE 325 EAST
PHILADELPHIA, PA 19106
appealinquiry@phila.gov

FOR OFFICE USE ONLY

Date Received:

Properties under appeal with a city determined market value over \$1,000,000 must submit an appraisal report.

Income producing properties with a market value under \$1,000,000 must submit a copy of current leases and the last two (2) years of income and expense statements.