

Please read and review all the information to make an informed decision on appealing your new assessment in Lackawanna County

Lackawanna County has not performed a countywide reassessment since 1968. The reassessment process was long and took multiple years and is now complete. Tyler Technology will be turning their results over to Lackawanna County at the end of May. After this the county will send their final assessment notification out at the end of June or the beginning of July.

Who we are

My name is Scott Evans with Evans Appraisal Services and Nepataxappeal.com . I have been appraising residential real estate in the Northeastern Pennsylvania area for over 25 years. I have completed countless appraisals for assessment appeals and provided expert witness testimony in assessment hearings for over 20 years. I worked in the nearby Monroe County reassessment completing many appraisals and testifying on my clients behalf in the assessment hearings.

How we can help you.

We can provide a brief free analysis of your property by asking you a few questions and reviewing online information. We will then decide if your assessment appeal is something we can help with. We will complete an appraisal on your home with a retro effective date of July 1st 2024 to arrive at our conclusion of value and what we believe would be the accurate assessed value of your home. Additionally we can also appear at your assessment hearing and testify on your behalf as to the findings in our appraisal report, as well as identify and discuss any errors in assessment and property characteristics.

How should I analyze my assessment?

It is very simple. If your new assessment is \$300,000 and you believe your home is worth \$200,000 that would indicate a reduction in your tax liability of 33% if the Board of Assessment agreed with the conclusion of \$200,000. That should represent a savings of 33% in your tax liability. Furthermore and most importantly those savings will compound year after year in perpetuity until there is a new reassessment! Therefore, the savings could be significant even for small changes in assessment. For instance if

your tax liability is reduced by \$1,000 your first year savings are \$1,000 second year savings \$2,000 third year savings \$3,000 and so on.

Why should I appeal my new assessment in 2025?

The countywide reassessment took place from January 1st 2022 to June 30th 2024. The important thing to note here is that property values for these years were lower than they were in 2025. The appraisal for the appeal process will have an effective date of July 1st 2024 using the same comparable sale pool as Tyler Technology. This is very important because property values are higher in 2025 than they were in those past years and if you wait to appeal next year there is a high possibility that the percentage of your reduction will be less than what it would if you appeal this year. There has been an increase in market values since the reassessment. Your property may not even qualify for an appeal next year. Additionally you will need to pay taxes for one year of what may be an incorrect amount. Next year you will be appealing for 2027 taxes.

Errors in property characteristics and how this affects you, the property owner.

In the data collection process Tyler technology did not use certified assessors to view, measure and obtain property characteristics of your home. In informal hearings I have found significant errors in assessment that have resulted in significantly higher assessed values of my clients homes than what they should be. Additionally they can't inspect the interior of the home and sometimes it is difficult or impossible to arrive at accurate measurements of second or third levels of homes. Therefore, incorrect property characteristics could inflate the assessed value of your home higher than what it actually should be and the typical homeowner is unable to measure their home to arrive at accurate results.

How can we help with errors in assessment and property characteristics?

We will measure your property and compare the property characteristics with the results from Tyler Technology when completing the appraisal of your home. If there are significant errors in assessment in your favor these can be presented to the county to review in an informal hearing to additionally support a lower assessment along with the appraisal report. Additionally if there are errors in assessment that are significant in your favor you may decide to not proceed with the appeal process. In many instances it

is good to get the correct property characteristics on record if the appraised value is still lower than the assessed value as it will help in the future if there is a possibility to appeal due to declining property values.

How will the millage rate affect my assessment and taxes?

The millage rate will not be released until after all assessment hearings are completed at the end of October. The county and Tyler Technology will formulate the millage rate after they conclude the total assessed value for the county. The millage rate will go down significantly, but this is the important part, that is only because the county has increased the assessed values of all properties to a 100% ratio. Your former assessment was a 25% ratio so essentially the millage rate will be lowered 75% approximately depending on the new assessed value of the county.

Vacant land

In my experience in assessment in completed appraisals and informal hearings with Tyler Technology vacant land, vacant building lots, raw land, landlocked land for the most part appear to be assessed significantly higher than market value. Some differences are as much as 75 to 80%. While a land assessment is going to typically result in lower tax liability per year if there is a large difference again your savings are compounded and you should consider appealing.

Land assessment home assessment

Tyler Technology only sent a tentative change in assessment for your property showing the total assessed value. You were not informed of your land value. Furthermore, the only way to know what it was would be requesting it by phone or in your informal hearing which would have been too late. Your land value could be significantly higher than what it should be. In the informal hearings you could have presented land comparables to substantiate a lower assessed value for your land assessment; however, most homeowners did not have have their land assessed value or know it was something that could be disputed with land comparables that being said it is not possible to appeal part of your assessment in a formal hearing with the county. You would have to appeal the assessment in whole and not piecemeal. Therefore, if you disagree with your land assessment you will still have to appeal for the full assessed value of both the land and improvement together.

What we are not

Scott Evans is a real estate professional with expertise in real estate valuation specializing in assessment appeal and expert witness testimony. He is not an attorney nor does he represent himself to be one. We do not offer legal advice, legal counsel nor will we represent you in the matter of your assessment appeal. What we will do is complete an expert appraisal of your property, share with you our findings and appear on your behalf to testify as to our findings in the appraisal report at your assessment hearing and or the court of common pleas. We will also identify errors in assessment between our appraisal and the new assessment records.

A handwritten signature in black ink, appearing to read "S. Evans", written in a cursive style.

Scott M. Evans