

COURT OF COMMON PLEAS OF LEHIGH COUNTY, PENNSYLVANIA Lehigh County Courthouse 455 Hamilton Street Allentown, PA 18101-161

ASSESSMENT APPEAL PROCEDURES (January 1, 2013)

- 1. CORRESPONDENCE AND TELEPHONE CALLS. The Court will not respond to letters or telephone calls. The Court acts only on motions which comply with the Rules of Civil Procedure and the Lehigh County Rules of Civil Procedure. Motions, pleadings, briefs or other documents along with a certificate of service must be filed with the Clerk of Judicial Records, a copy sent to Court Administration and to the opposing party.
- 2. CONTINUANCES. Continuances must be submitted:
 - a. Only on the approved general continuance form provided online at <u>www.lccpa.org</u> or by the Court Administrator's Office.
 - b. Only in extreme circumstances;
 - c. No later than seven (7) days before the scheduled date;
 - d. Only after consultation with opposing counsel or, if unrepresented, the opposing party.
- **3. STATUS CONFERENCE.** At the Status Conference, the parties will be assigned deadlines for obtaining a real estate appraisal from a Certified Pennsylvania Evaluator. Because of the large number of appeals and the limited number of Real Estate Appraisers, you should obtain a real estate appraisal and submit it to the Lehigh County Department of Law as soon as possible, even prior to the Status Conference. All counsel and self-represented parties must attend the Status Conference in person, shall have their calendars available and may not participate by telephone.
- **4. ATTENDANCE AT COURT APPEARANCES.** Counsel and self-represented parties shall appear for all court appearances, shall be prompt, professionally attired and well prepared.
- **5. INTERPRETERS.** If a party or witness for a party requires the use of an interpreter at any Court proceeding, that party is responsible for obtaining, and paying for, an interpreter. Only certified court interpreters will be permitted to serve. A list of certified court interpreters is available from the Court Administrator's office.

6. TRIAL LOGISTICS AND EVIDENCE.

a. The law permits a property owner to testify about the value of his property, but such testimony usually does not carry the same weight as an appraisal by a Certified Pennsylvania Evaluator.

b. The appraiser who completes the appraisal must also testify at trial. An appraisal alone may not be introduced into evidence unless the opposing parties agree.

c. The taxing authority has the right to introduce evidence that the fair market value ("FMV") of the property is <u>higher</u> than the FMV that the assessed value indicates and, thus, it is possible that the Court could determine that the FMV of the property is higher than the FMV that the assessed value indicates.

d. The courtroom has an easel with a large tablet and markers available for use by counsel. However, the Court does not provide video or audio equipment. Counsel and self-represented parties must make their own arrangements in advance of Trial for video, audio or other visual aid equipment that may be needed. If such items are used, they must be set up in the courtroom at times when the Court is not in session.