

# **Bond Case Briefs**

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## **TAX - PENNSYLVANIA**

### **Downingtown Area School District v. Chester County Board of Assessment Appeals**

**Commonwealth Court of Pennsylvania - October 6, 2023 - A.3d - 2023 WL 6526193**

School district appealed from county board of assessment appeals' denial of district's appeal of taxpayer's real property assessment.

The Court of Common Pleas granted district's tax assessment appeal, ordered that assessment of taxpayer's property be increased to comport with its new fair market value, and rejected taxpayer's constitutional challenges to district's tax assessment appeal policy. Taxpayer appealed.

The Commonwealth Court held that school district's tax assessment appeal policy, although facially neutral, created an unconstitutional lack of uniformity as applied randomly.

School district's tax assessment appeal policy, although facially neutral, created a lack of uniformity as applied, in violation of the Uniformity Clause of the Pennsylvania Constitution; district used a monetary threshold for identifying properties for tax assessment appeal, but did not even attempt to capture each and every assessment that would meet monetary threshold, and instead implemented its policy in an arbitrary fashion, creating a systematic and disparate treatment of taxpayers, both those overassessed and underassessed.