West Chester Area School District

August 24, 2026

Update on District Initiated Assessment Appeals

In accordance with PA taxation code as well as School Board Policy 606.2, the district shall have the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure, and with like effect as if the appeal were taken by a taxable person with respect to the assessment.

The Board authorizes the Director of Business Affairs to review records of real estate transactions of properties within the district to identify recent sales in which the current assessed value of the property sold is at least $1,000,000 less than the assessment suggested by the sales price of such property (CLR x sales price).

Over the past year, I have been working with James Dalton to identify properties which have an actual assessed value significantly lower than the suggested value based on the price paid when the properties were sold during the last few years. I have schedules for 2023-24, 2024-25 and 2025-26. Each of the schedules lists the property, the original assessment, recent sales price and the revised assessment if the reverse appeal hearing has been settled. You will see that the district withdrew some appeals from 2023-24 due to the reduction in the CLR and the district did not identify any properties that sold in 2024-25 or 2025-26 that met our criteria for a district-initiated appeal.

Based on the criteria for district-initiated appeals included in School Board Policy 606.2 (copy attached), the Administration recommends that the district file an appeal on the assessment of the following identified property for the 2026-27.

2026-27 District Initiated Appeals

Township Code	Status	Name	Sale Price	Original Assessment Appealed	Compare Original Assessed to Sales Value
West Whiteland Twp	Pending	100 Oakland Blvd Propco, LLC	35,451,000.00	7,525,800	21.23%

John T. Scully
Director of Business Affairs
August 4, 2026

2023-24 District Initiated Appeals

Township Code	Parcel #			Status	Name	Sale Price	Original Assessment Appealed	Compare Original Assessed to Sales Value	Revised Assessment	Difference	% Increased	Tax Increase using 2024 millage rate 22.4364	Compare New Assessed Value to Market Value
West Chester Borough	1-9-36	Commercial	A-C	Resolved	Barry Properties 1 West Gay LLC	8,250,000.00	1,450,710	17.58%	2,970,000.00	1,519,290.00	104.73%	$ 34,087.40	36.00%
West Chester Borough	1-6-87	Commercial	A-C	Resolved	643 PP LLC	7,300,000.00	1,856,490	25.43%	2,034,000.00	177,510.00	9.56%	$ 3,982.69	27.86%
West Goshen Twp	52-3-105.1A	Commercial	A-C	Resolved	Q Owner PA001 LLC	182,789,583.00	22,992,840	12.58%	55,443,600.00	32,450,760.00	141.13%	$ 728,078.23	30.33%
West Goshen Twp	52-3-117.5E	Commercial	A-C	Resolved	MH III 200 Lawrence Drive LLC	15,300,000.00	4,141,200	27.07%	4,576,500.00	435,300.00	10.51%	$ 9,766.56	29.91%
West Goshen Twp	52-5-218	Commercial	A-C	Withdrawn	Safstor Snyder LLC	4,981,000.00	144,820	2.91%					
West Goshen Twp	52-5-220	Commercial	A-C	Withdrawn	Safstor Snyder LLC	4,981,000.00	7,010	0.14%	7,010.00	-	0.00%	$ -	0.14%
West Goshen Twp	52-3-105.1F	Commercial	A-C	Withdrawn	AVS Investors LLC	7,100,000.00	360,000	5.07%	360,000.00	-	0.00%	$ -	5.07%
					Total	**230,701,583.00**	**30,953,070.00**		**65,391,110.00**	**34,582,860.00**		**775,914.88**	

2024-25 District Initiated Appeals

Township Code	Parcel #	Status	Name	Sale Price	Original Assessment Appealed	Compare Original Assessed to Sales Value	Revised Assessment	Difference	% Increased	Tax Increase using 2025 millage rate 22.7319	Compare New Assessed Value to Market Value
No appeals met the Board Policy Criteria for a District Inititated Appeal											
			Total								

2025-26 District Initiated Appeals

Township Code	Parcel #	Status	Name	Sale Price	Original Assessment Appealed	Compare Original Assessed to Sales Value	Revised Assessment	Difference	% Increased	Tax Increase using 2026 millage rate 23.3845	Compare New Assessed Value to Market Value
No appeals met the Board Policy Criteria for a District Inititated Appeal											
			Total								

Policy 606.2 — District-Initiated Appeals Printed 8/3/2026

Policy Number	606.2
Title	District-Initiated Appeals
Adopted	8/1/2015
Revised	2/24/2025
Version	v1 · 6/21/2026

District-Initiated Appeals

Purpose

Given that neither the state or county governments mandate a frequent reassessment cycle to ensure that property tax assessments reflect market conditions, and taxpayers have the right to lower their property assessments, the purpose of this policy is to establish parameters for the district-initiated appeal process to allow the district to manage its tax base so that the tax burden is distributed equitably among taxpayers.

Definitions

Common Level Ratio (CLR) - the ratio developed by the Commonwealth of Pennsylvania and updated on July 1st of every year to reflect the relationship between the assessed value and the current market values (based on recent sales) in a particular county.

Filing period - the period of May 1 to August 1 in which the County Assessment Office accepts annual appeals from taxpayers and taxing bodies.

Delegation of Responsibility

It is the responsibility of the County Assessment Office to place a value on each parcel of land and any improvements thereon. Pursuant to the Pennsylvania Consolidated County Assessment Law, a taxing district has the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure, and with like effect as if the appeal were taken by a taxable person with respect to the assessment.[1]

The Board authorizes the Director of Business Affairs or designee to review records of real estate transactions of properties within the district without regard to the use of such property - e.g., commercial, industrial, residential, etc.) to identify recent sales in which the current assessed value of the property sold is at least $1,000,000 less than the assessment suggested by the sales price of such property (CLR x sales price).

The Director of Business Affairs or designee may develop administrative guidelines to implement this policy.

Guidelines

The Director of Business Affairs or designee shall investigate the assessment and terms of sale for such properties and make a recommendation to the Board regarding the submission of an appeal during the filing period seeking to increase the assessment of the property sold to reflect the value established by the recent sale.

If the district files an appeal, it must notify the property owner of the appeal within five (5) days of the filing and provide the Board of Assessment with a copy of a Certificate of Service as verification.

Footnotes

[1] 53 Pa. C.S.A. 8855
palegis.us
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Legal Reference
View source