

First Level Review — filing worksheet

1234 SAMPLE ST

Reference only — do not mail these worksheet pages. Copy the values below onto the First Level Review form Philadelphia mails you with your Notice of Valuation, then print and attach the exhibit pages that follow (starting at "Comparable-sales & valuation exhibit") before mailing.

1. Property & ownership

Property address	1234 SAMPLE ST
OPA account number	888888888
Owner of record	SAMPLE OWNER
Mailing address	1234 SAMPLE ST, PHILADELPHIA, PA, 19146

2. Basis for appeal

Check the box(es) that match your form's own basis-for-appeal section.

☒ Market value (overvaluation)

☒ Non-uniformity

3. Valuation

Current assessed value	\$372,000
Requested total value	\$311,413
- Requested land value	\$61,948
- Requested improvement value	\$249,465
Estimated annual tax savings	\$848

Land/improvement split derived from this property's current land/building proportion — a starting point, not an official split. The two must add up to the total above.

Comparable-sales & valuation exhibit — attach to your signed FLR form before mailing

1234 SAMPLE ST

The current market value assessment of \$372,000 for 1234 SAMPLE ST exceeds what recent, comparable sales in the immediate area support. An analysis of 6 arm's-length sales within roughly 0.2 miles, matched for similar living area and property category, implies a value of approximately \$311,413 — about 19% below the current assessment. The attached exhibit lists each comparable sale, its sale price, living area, and resulting price per square foot, which was used to derive the requested value above. We ask that the assessment be revised to reflect this evidence.

Valuation summary

2025 certified market value	\$351,000
Proposed 2026 market value	\$372,000 (+6.0% vs 2025)
Requested market value	\$311,413

Estimated annual tax impact of the requested correction: approximately \$848/year at the City's current effective rate.

Living area	1,100 sqft
Assessed \$/sqft (on file)	\$338/sqft
Requested \$/sqft	\$283/sqft

Assessment history (City records)

Year	Market value	\$/sqft
2026	\$372,000	\$338
2025	\$351,000	\$319
2024	\$338,000	\$307

Comparable-sales exhibit

Address	Sale date	Sale price	Sqft	\$/sqft	Distance
1420 S 20TH ST	Jun 2025	\$315,000	1,080	\$292	0.09 mi
908 WATKINS ST	Apr 2025	\$305,000	1,120	\$272	0.09 mi
2230 GERRITT ST	Jun 2025	\$312,000	1,100	\$284	0.09 mi
1841 REED ST	Mar 2025	\$308,000	1,090	\$283	0.13 mi
1533 S BANCROFT ST	May 2025	\$299,000	1,050	\$285	0.15 mi
2015 TITAN ST	Jul 2025	\$322,000	1,150	\$280	0.17 mi
1234 SAMPLE ST (subject, proposed)		\$372,000	1,100	\$338	—

Assessment uniformity — a second, independent argument

Pennsylvania's constitution requires similar properties to be assessed alike, independent of whether any of them have sold recently. 8 similar nearby properties are currently assessed at a median of \$301/sqft, versus \$338/sqft for this property — about 12% higher. This uniformity argument stands on its own, separate from the sales-based argument above.

Address	Assessed value	Sqft	\$/sqft
A	\$329,000	1,080	\$305
B	\$335,000	1,120	\$299
C	\$322,000	1,050	\$307
D	\$340,000	1,150	\$296
E	\$331,000	1,090	\$304
F	\$327,000	1,100	\$297
G	\$333,000	1,075	\$310
H	\$330,000	1,110	\$297

The over-assessment pattern

Looking beyond this property alone: 6 nearby homes that sold recently were assessed a median of 0% above what they actually sold for. That's evidence this is a broader neighborhood pattern, from the City's own sales records, not an isolated case.

Filing checklist

- ☐ Confirm the requested value above against your own judgment before filing — this is a starting point, not a guarantee.
- ☐ Locate the First Level Review (FLR) form included with your Notice of Valuation.
- ☐ Copy the property, ownership, basis, and valuation fields from the worksheet above directly onto that form — the Total must equal Land + Improvement, since that's the field reviewers check first.
- ☐ Attach the comparable-sales & valuation exhibit as supporting documentation.
- ☐ Sign and date the form.
- ☐ Mail it to the Office of Property Assessment before the First Level Review deadline. Confirm the current year's exact deadline on [phila.gov](https://www.phila.gov) — it typically falls in early September.
- ☐ Keep a copy of everything you mail, including proof of mailing.
- ☐ If the FLR is denied or you miss the deadline, the formal Board of Revision of Taxes (BRT) appeal is a separate, later deadline (typically early October) with its own form and a scheduled hearing.
- ☐ If this property is owned by an LLC or corporation rather than an individual, an attorney is generally required to appear at a BRT hearing on the owner's behalf — confirm this directly with the BRT well before any scheduled hearing.

Notes & disclosures

This report is informational and does not constitute legal, tax, or appraisal advice. Figures are drawn from City of Philadelphia Office of Property Assessment public records. This does not represent you before any board or agency — you file this appeal yourself, in your own name. Filing can result in a decrease, no change, or an increase to your assessment. Prepared via TaxAssessmentLab.