



# State Tax Equalization Board Releases 2023 Common Level Ratios

## Client Advisories

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By: David A. Schneider

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The State Tax Equalization Board (STEB) has released its Common Level Ratio (CLR) of assessed value to market value for each county in Pennsylvania for calendar year 2023 (applicable to tax appeals filed for tax year 2025). The CLR can be used to convert fair market values into assessed values in conjunction with property tax appeals, subject to a taxpayer's right to claim a lower ratio to reflect the same level of assessed value to fair market value for similarly situated property. The 2023 CLRs can be viewed [here](#).

The CLR can significantly impact property tax appeal proceedings. Taxpayers in Pennsylvania should annually evaluate their assessed values and implied fair market values after application of the CLR, and then take the necessary steps to protect their rights to uniformity in assessment, and equality and fairness in taxation.

**David Schneider** is a partner in Archer's [Real Estate Tax Appeal Group](#). His primary practice is Pennsylvania property tax appeals where he represents several of the state's largest property owners. Please feel free to contact David at 484.213.4394 or [dschneider@archerlaw.com](mailto:dschneider@archerlaw.com) to discuss how you may be able to lower your assessment and real estate taxes. He can help you review your assessment and evaluate your case. There is no fee for a preliminary analysis of your property tax assessment.

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## Related People



David A. Schneider

Partner

✉ [dschneider@archerlaw.com](mailto:dschneider@archerlaw.com)

☎ 609.580.3737

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