



# *Pennsylvania Tax Reports*

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## ***VALUATION CANNOT CONSIDER ZONING CHANGE***

A panel of the Commonwealth Court held that a trial court incorrectly determined the value of properties for real estate tax purposes by relying on an appraiser that offered a value based on a zoning change from agricultural to commercial use. *ENF Family Partnership v. Erie County Board of Assessment Appeals*, No. 754 C.D. 2004 (Pa. Cmwlth. Nov. 12, 2004). The properties were zoned for agricultural use. Neighboring properties had been residentially and commercially developed, but no application had been made for rezoning the properties at issue. The Commonwealth Court relied on *Appeal of Marble Springfield Center, Inc.*, 576 A.2d 106 (Pa. Cmwlth. 1990), *rev'd on other grounds*, 607 A.2d 709 (Pa. 1992), where the court rejected an argument that property could be valued on the assumption that a rezoning application would be granted. A fortiori, an appraiser could not base a value on a rezoning if no such application had been submitted.