

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

County \_\_\_\_\_ Date received \_\_\_\_\_

## Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use DTE Form 2

☐ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1. Owner of property			
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person			
5. Email address of complainant			
6. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" on back.			
7. Parcel numbers from tax bill	Address of property		
8. Principal use of property			
9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
10. The requested change in value is justified for the following reasons:			

11. Was property sold within the last three years? ☐ Yes ☐ No ☐ Unknown If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_ ; and attach information explained in "Instructions for Line 11" on back.

12. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

13. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_ .

14. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☐ No ☐ Unknown

15. If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. section 5715.19(A)(2) for a complete explanation.

- ☐ The property was sold in an arm's length transaction. ☐ The property lost value due to a casualty.  
☐ A substantial improvement was added to the property. ☐ Occupancy change of at least 15% had a substantial economic impact on my property.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date \_\_\_\_\_ Complainant or agent \_\_\_\_\_ Signature \_\_\_\_\_ Title (if agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

Notary \_\_\_\_\_  
Signature

# Instructions for Completing DTE 1

DTE 1  
Rev. 08/21

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**Who May File:** Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**Tender Pay:** If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**Multiple Parcels:** Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form a **single economic unit should be included in one complaint**. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

**General Instructions:** Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

**Instructions for Line 9.** In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

**Instructions for Line 11.** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

**Notice:** If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.



# Board of Revision

## Rules of Practice and Procedure

### 1. Rules

These rules are promulgated in accordance with Chapter 5715 and Section 323.66(B) (1) of the Ohio Revised Code.

### 2. Organization

- (A) The Board of Revision shall herein be referred to as the "Board". The office of the Board shall be at the Auditor's office, and shall be open every day, except Saturdays, Sundays, and legal holidays.
- (B) The Board shall consist of the Auditor, Treasurer, and a member of the Board of County Commissioners selected by the Board of County Commissioners or their statutorily appointed designee.
- (C) The Board shall be in session and open for the transaction of business during business hours. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.
- (D) All proceedings and documents concerning your hearings are public record and may be copied, electronically transferred, or displayed on the Auditor's website.
- (E) Each member's vote shall be recorded on the record as cast.

### 3. Notice of Filing

- (A) The Auditor, as Secretary of the Board of Revision, shall give notice of each complaint in which the stated amount of increase or decrease is at least \$17,500 to each board of education whose school district is affected by the complaint.
- (B) Within thirty days, a board of education may file a counter-complaint in support of, or objecting to, the amount of increase or decrease in value as stated on the original complaint.
- (C) Upon filing a counter-complaint, the board of education shall become a party to the complaint and be invited to attend any hearing.
- (D) If the board of education files the original complaint, the property owner shall be notified and shall automatically become a party to the complaint.

### 4. Service-School Board Attorneys

This section pertains to school board attorneys when they file counter-complaints. If your school district attorneys do not file counter-complaints, you may disregard this rule.

- (A) All pleadings, briefs, papers, and other documents filed by a complainant with the Board, after the filing of the complaint, shall be served upon all parties.
- (B) Said pleadings, briefs, papers, and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made.
- (C) Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney's, or the party's last known address. Service by mail is complete upon mailing.

### 5. Copies

Any document that is filed with the Board shall be filed as one copy on letter size (8½ "x 11") paper in a manner, which is not permanently bound (i.e. no staples or binders). Materials should be paper-clipped, rubber banded or enveloped.

### 6. Appearance and Practice Before the Board

- (A) Based on a decision of the Board of Tax Appeals, attorneys at law and owners of record of affected properties are permitted to file complaints for a reduction in value.
  - (1) According to the Ohio Supreme Court, if the property is in a name other than your individual name, in many cases the complaint should be filed by an attorney.
  - (2) The Board of Revision is following the directive of the Ohio Supreme Court in dismissing complaints filed by non-attorneys on behalf of a family member (other than a spouse) and persons holding powers of attorney.

- (3) Recent Supreme Court and Board of Tax Appeals cases may permit the Board of Revision to hear cases filed by spouses, trustees, corporate officers and members of an LLC.
- (4) Questions about your specific situation must be directed to your attorney.
- (B) Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.
- (C) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

## 7. Complaints-Filings

- (A) The complaint shall be filed with the County Auditor, (once the tax duplicate has been filed with the County Treasurer around January 1st of each year), and on or before the 31st day of March of the ensuing tax year or the date of closing of the collection for the first half of real property taxes for the current tax year, whichever is later. Complaints filed after the March 31st deadline will be dismissed by the Board. A United States postmark dated March 31 is proof of timely filing. The complaint (DTE Form 1) must be filled out in its entirety; failure to do so may result in a dismissal. THE BURDEN OF PROOF IS ON THE COMPLAINANT. Any complainant shall file with the complaint or at a time not later than ten working days before the date of scheduled hearings the following information:
  - (1) For complaints on Residential Property, the following information should be submitted for review by the Board of Revision. This information may be useful to the Board in determining whether an adjustment to the property value is warranted.
    - (a) Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.
    - (b) A recent Appraisal Report if such is intended to be offered as evidence. Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will then advise the Board if they agree with the Appraisal Report. The Board will then weigh all evidence and establish a value.
    - (c) Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing current value based on the age/condition of the property.
    - (d) Any other supporting documents.
  - (2) For complaints on Commercial/Industrial Property the following information should be submitted:
    - (a) Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
    - (b) Lease agreements and/or rent rolls, if applicable.
    - (c) Photographs, three preceding years of Income and Expense Statements or appropriate schedules of the complainant's Federal Income Tax Return.
    - (d) Construction cost of a new building, if applicable (certified by the builder). These should include both hard and soft costs.
    - (e) Appraisal report if such is intended to be offered as evidence.
    - (f) Certified estimates from a contract or for repairs cited on the complaint.
    - (g) Any other supporting documents.
  - (3) Only one complaint per parcel may be filed in interim period unless the complainant alleges that one of the exceptions on Line 15 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies. If the complaint is withdrawn prior to the commencement of the hearing, the property owner retains the right to file a subsequent property valuation complaint within the current interim period. Interim period means between revaluation and triennial update, or triennial update and revaluation.
  - (4) If the complainant bases his complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.
- (B) Failure to produce documentation in the manner required by Rule 7(A) may result in materials being held inadmissible by the Board.

## 8. Evidence of Valuation

- (A) Any evidence submitted must relate to the total parcel value, which includes both land and improvements.
- (B) If the owner's opinion of value is not supported by facts, the Board will not consider it competent evidence.



9. Preliminary Motions
- (A) Any preliminary motion made by a party shall be presented to the Board at least ten days before the scheduled hearing.
  - (B) The Board may refer motions to its statutory counsel for an opinion on the merits.
10. Hearings
- (A) The Board's secretary (County Auditor) will schedule each complaint for a hearing and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing. In rare circumstances, for good cause shown, the Board may continue hearings at a party's request. Requests for continuances should be directed to the County Auditor and all parties to the complaint by calling within seven calendar days of receipt of the notice of the scheduled hearing.
  - (B) By law, Hearing Notices that provide the date of the complaint hearing, and Final Notices that provide the results of the hearing are sent to parties by certified mail. It is the complainant's responsibility to pick up certified mail when notice is received from the U.S. Postal Service. Complainants who do not pick up their certified mail risk dismissal of their cases for failure to appear, and/or the loss of appeal rights for failure to timely file an appeal of their Board decision.
  - (C) All hearings shall be open to the public and shall be recorded by audio, video, or stenographer.
  - (D) Complainants filing on their residential properties should plan on a hearing that lasts approximately ten to fifteen minutes.
  - (E) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be made based on material submitted to the Board in advance.  
NOTE: Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing.
  - (F) The Board of Revision reserves the right to maintain control of the length of each hearing and to limit extraneous commentary. This helps to assure that complainants scheduled throughout the day are not kept waiting.
  - (G) The Board of Revision reserves the right to maintain proper decorum in the hearing room.
11. Order of Hearing
- (A) The parties giving testimony will be sworn in, and any attorney will be asked to enter their appearance.
  - (B) The complainant shall present his evidence, which may include witnesses testifying on the complainant's behalf, first. Any counter-complainant shall proceed next.
  - (C) The Board or its counsel may interrupt or examine the parties and their witnesses at any time.
  - (D) Limited cross-examination will be permitted between parties at the Board's discretion. All questions and comments will be addressed to the Board's Chairman.
12. Evidence
- The Board need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person, not present, at the hearing and capable of being cross-examined by the Board.
13. Continuance in Progress by the Board
- The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from statutory counsel.
14. Briefs
- (A) At any time prior to the issuance of a final decision and order on a complaint, the Board may require briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a brief within the time limit, the Board may exclude the brief from its consideration.
  - (B) One complete and accurately conformed copy of each brief shall be filed with the signed original.

15. Voluntary Withdrawal

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. A voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

16. Dismissal for Lack of Jurisdiction

The Board may journalize an order dismissing a complaint if the complaint is found to be defective and the Board lacks jurisdiction to hear the complaint.

17. Decisions

All decisions by the Board will be made on the record. Copies of said decisions will be mailed to all parties by certified mail.

18. Documents

Pursuant to Revised Code Section 5715.07, all documents that are accepted into the record at the Board of Revision shall be open to public inspection.

19. Fees

Anyone requesting a copy of any document of this Board shall be charged a reasonable fee therefor as set by the Board.

Adopted on:

January 10, 2022

County Commissioner

Rail T. Conrad

County Treasurer

J.L. Giff

County Auditor

George Kraft



# Board of Revision Hearing

## Presenting Your Case

### Hearing Process

1. The Board of Revision (BOR) is a quasi-judicial body that follows Ohio Revised Code, Ohio Administrative Code, Ohio Rules of Evidence, and BOR Rules of Practice and Procedure.
2. The Board is composed of the County Commissioner or County Treasurer as Chairman and the other as Vice-Chairman. The County Auditor is, by law, the Secretary of the Board
3. The Board hears complaints regarding the market value of real property as of the tax lien date. The Board does not consider property taxes.
4. Any reschedule request shall be in writing (mail or email) to the County Auditor at least 24-hours prior to scheduled hearing. Any party requesting a reschedule shall notify all parties affected by the request. All parties shall agree before the request is granted.
5. The hearing is recorded by audio, video, or court stenographer. For the record, an opening statement is read, and any person giving testimony is sworn-in.
6. The person giving testimony must be the person who has actual knowledge of the material presented.
7. Present your case to the Board giving testimony and evidence supporting your opinion of the value.
  - a) If the school filed a counter-complaint (the Board notifies the school if the reduction in value is greater than \$50,000 market value), they shall be permitted to testify when you are finished.
  - b) If the school filed the original complaint, they shall testify first, then you can present your case.
8. At the conclusion of the hearing, the Board may ask questions or request information. For the record, a statement is read to close the hearing.
9. The Board shall review the testimony, examine any evidence, and determine market value. A decision letter shall be sent by certified mail to all parties.

### Evidence Submitted

1. The burden of proof is on complainant. Evidence must be provided to the County Auditor a minimum of 10-days before a scheduled hearing.
2. If appraisal report submitted, the Board request you bring the appraiser to the hearing to give testimony.
3. Income-producing property evidence should include a description of property improvements, any major changes over the last 3-years, as well as rental income and what it includes (i.e., trash, parking, etc.).

4. Comparable properties of recent arm's length transactions from the same or similar neighborhood sold within the last 24-36 months shall be considered if presented by an expert witness. (Similar square feet, number of bathrooms, construction, etc.)
5. Opinions, hearsay, and non-verifiable information is not considered evidence.
6. Market value is the most probable price, which a property brings in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently, knowledgeably, and assuming the price is not affected by undue stimulus.
7. All evidence submitted to the Board of Revision is public record.

### Appraisal Reports

The appraisal value of a property varies depending on the purpose for which the appraisal report was prepared.

1. Mortgage Appraisal is prepared for a bank loan that has underwriting requirements; and may not reflect fair market value as defined in Ohio's laws.
2. Insurance Appraisal is done for an insurance company which typically includes only the home's replacement value of the structure(s), and not the value of the land
3. Home Equity Appraisal is a loan based on the bank being able to recoup the money they will be lending if the loan goes into default.
4. Board of Revision Market Value Appraisal is prepared to illustrate the property's market value on January 1 of the tax year which is the date the Board must use.
  - a) Letter appraisal is not acceptable.
  - b) Appraiser shall be Ohio Certified or Licensed.
  - c) Appraisal must meet USPAP appraisal standards, contain comparable properties in the same area as the complaint's parcel, sold within the last 24-36 months, descriptions, and valuations.

### Not Evidence of Value

1. Newspaper, magazine, and Internet articles.
2. Letter giving an opinion of the property's value.
3. One-page appraisal letters.
4. Real estate listings of property being offered for sale.
5. Sales of property sold by foreclosure, sheriff, auction, bank, or mortgage company, real estate owned (REO) sale, property trade, or sale between relatives.
6. Appraisals created for financial reasons, such as bank loan mortgage or refinance.