

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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
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.

- |  |   |
|--|---|
| <input type="checkbox"/> The property was sold in an arm's length transaction. | <input type="checkbox"/> The property lost value due to a casualty.   |
| <input type="checkbox"/> A substantial improvement was added to the property.  | <input type="checkbox"/> 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. 02/19

**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. 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.

# Presenting your case to the Board of Revision

Please type or print all information.

Carefully read the instructions on the back of the form.

A complaint may be dismissed if the information is not COMPLETELY filled in.

## Understanding the hearing process

The Board of Revision is a quasi-judicial (court-like) body that follows *Ohio Rules of Evidence*, and the *Board's Rules of Practice and Procedure*. Audio, video or stenographer records the hearing.

The Board is composed of the President of the County Commissioners, the County Treasurer, and the County Auditor (who is officially the Secretary of the Board).

The purpose of the Board of Revision is to hear complaints regarding the market value of real property as of the tax lien date. The Board does not hear complaints about the property taxes.

An average residential hearing is 15 minutes. For the record, an opening statement is read introducing the Board, the case number, the parcel number, the name of the complaint, etc.

Each person who will testify at the hearing is sworn-in, and asked to give their name, and relationship to the property for the Board's record.

The Board will then ask you to present your case giving testimony and evidence supporting your opinion of the property's market value.

If your request for reduction is greater than \$50,000 market value, the school will be notified (as required by Ohio Law). The school has the right to file a complaint opposing your request for reduction. If they file a counter-complaint, they have the right to attend the hearing, asking questions of any witness, and present evidence.

If the school files the original complaint, the property owner will be notified, whether a counter-complaint is filed or not, the property owner becomes a party to the complaint, and will receive a copy of any notices sent.

The Board of Revision will notify all parties listed on the complaint not less than ten (10) days prior to the hearing. The notice will include time, date, and place of the hearing.

After the conclusion of the hearing, the Board will examine the evidence and find value. The decision letter will be sent by certified mail.

## Facts and evidence tips

The Board of Revision hears complaints on the current market value of your property NOT the tax dollar you pay.

The Board of Revision may increase or decrease the total value of any parcel included in the complaint.

The person who gives testimony at the hearing, and presents the evidence must be the person who has the actual knowledge of the material presented.

The Board cannot make an informed decision based on opinions, hearsay, and non-verifiable information.

Acceptable sales are arm's length transactions similar to the property under complaint, from the same area or neighborhood, and sold within the last 3 years.

Market value is the most probable price which a property should bring in a competitive and open market under all condition requisite to a fair sale, the buyer and seller each acting prudently and knowledgably, and assuming the price is not affected by undue stimulus.

Any document submitted to the Board of Revision becomes a public record.

Property appraisals created specifically for the Board of Revision hearing must illustrate the property's market value as the of the tax lien date.

# Presenting your case to the Board of Revision

Appraisal should be by an Ohio Certified Appraiser or an Ohio Licensed Appraiser.

Appraiser must appear at the hearing to testify about the facts in the appraisal submitted.

Appraisal must be submitted to the County Auditor at least 10 days before the hearing.

Three copies of all evidence must be submitted with the complaint.

Appraisal must meet the appraisal industry's USPAP appraisal standards.

Appraisal must contain descriptions and valuations of comparable properties in the same area as the property under the complaint, and sold in an arm's length transaction during the last 2 years.

## **NOT ACCEPTABLE EVIDENCE OF VALUE:**

Newspaper, magazine, and internet articles

Letter giving an opinion of property's value

One-page appraisal letters

Real estate listings of property being offered for sale

Sales of property sold by foreclosure, sheriff, auction, bank or mortgage company, REO sale, property trade, or sale between relatives.

Appraisals created for financial reasons, such as bank loan or refinance.

## **Different kinds of appraisals**

The appraisal value of a property varies depending on the purpose for which an appraisal was prepared:

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.

Insurance appraisal is done for an insurance company, which typically includes only the home's replacement value of the structure, and not the value of the land.

Home Equity Appraisal is for a home equity loan based on the bank being able to recoup the money they will be lending if the loaned goes into default.

Board of Revision Market Value Appraisal is prepared specifically to illustrate the property's market value on January 1 of the tax year, which is the date the County Auditor must use.