

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

TAX YEAR _____

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) Complainant's relationship to property if not owner	

If more than one parcel is included, see "Multiple Parcels" on back

6) Parcel number from tax bill	Address of property	PLEASE SUPPLY PHONE NUMBERS	
			(HOME)
			(WORK)

7) Principal use of property:

8) The increase or decrease in taxable value sought. Counter-complaints supporting Auditor's value may have zero in column D

Parcel Number	Complainant's Opinion of Value			
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)	Column C Current Tax. Value (From Tax Bill)	Column D Change in Taxable Value (+ or-) (Column B minus Col. C)

9) The requested change in value is justified for the following reasons:

10) Was property sold in the last 3 years? Yes ___ No ___ Unknown ___ If yes, show date of sale _____ and sale price \$ _____; and attach information explained in "Instructions for Questions 10" on back.

11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 years, show date _____ and total cost \$ _____.

13) Do you intend to present the testimony or report of a professional appraiser? Yes ___ No ___ Unknown ___

14) 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 the attached sheet. See ORC 5715.19(a)(2) for a complete explanation.

- The property was sold in an arm's length transaction;
- A substantial improvement was added to the property;
- The property lost value due to a casualty;
- Property's occupancy changed by at least 15%

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 _____ Title (if agent) _____

Sworn to and signed in my presence, this _____ day of _____, _____.

The filing of this complaint does NOT preclude timely payment of taxes.

Notary Public

INSTRUCTIONS FOR COMPLETING FORM

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. 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 valuation complaint.

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 claimed 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 (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 building. 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 ten 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.

Section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within his 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 QUESTION 10: If property was sold in that last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with 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: R.C. 5715.19, as amended by H.B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio Court of Appeals, the Board of Tax Appeals and many County Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you choose a non-attorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.

Return completed form to county auditor

BOARD OF REVISION RULES OF PROCEDURE

The Board of Revision hereby enacts the following as its Rules of Procedure pursuant to *Ohio Revised Code 5715.02 et seq. and HB294 § 323.66*

A. Notice of Filing

1. County 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. [ORC 5715.19 (B)]
2. Within thirty (30) 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 [ORC 5715.19 (B)].
3. Upon filing a counter-complaint, the board of education shall be made a party to the complaint, and be invited to attend any hearing.
4. If the board of education files the original complaint, the property owner shall be notified and shall automatically be made a party to the complaint.

B. Hearing Notices and Reschedules

1. County Auditor shall schedule complaints for hearing.
2. A written notice stating the date, time, and place of the hearing shall be sent by certified mail to all parties of the complaint (if address is known) not less than ten (10) days prior to the hearing. [ORC 5715.19(C)]
3. Along with the notice a copy of these rules shall be provided to each party of the complainant.
4. The Board of Revision shall grant only one request for a reschedule of the hearing date from the original complainant, one from the counter-complainant, and one at the Board discretion. The request for reschedule shall be in writing, by mail, fax or email to the Auditor. It must arrive at least twenty-four (24) hours prior to the scheduled hearing.
5. The party requesting the reschedule shall notify all parties affected by the request. All parties and their attorneys shall mutually agree upon the reschedule request before the request shall be granted.
6. All hearings shall be open to the public.
7. Failure to appear before the Board of Revision at the scheduled hearing shall constitute failure to prosecute and is grounds for dismissal of the complaint.

C. Appearance Before the Board of Revision

1. Any person who is a party to the complaint may appear.
2. A complainant's attorney may not appear in lieu of the owner to provide testimony. An attorney shall only appear in the capacity of counsel.

D. Witnesses and Testimony

1. Board of Revision may call persons before it and examine them under oath as to their own or another's real property to be placed on the tax list and duplicate for taxation, or the value thereof. [ORC 5715.10]
2. If a person notified to appear before the Board of Revision refuses, neglects to appear at the time required, or appearing refuses to be sworn or answer questions put to them by the Board or by its order; the Board of Revision shall make a complaint thereof in

writing to the probate judge of the county. [ORC 5715.10]

3. Any witness, who shall be giving expert testimony on the complaint, must be qualified as an expert. [Ohio Rules of Evidence #702 and #703]
4. Testimony using comparable properties, their values, and recent sales shall be considered if presented by expert witnesses properly qualified as provided herein. The Board shall not consider testimony stating that a certain property transferred on a certain date for a certain price. Evidence submitted shall be in the form of certified copies of transfer deeds, or expert testimony indicating how they are comparable. [Ohio Rules of Evidence]
5. An attorney representing a party to the complaint will not be permitted to testify.
6. An owner's opinion of value shall only be conveyed by the owner, or an appropriate expert witness. An attorney is not an expert witness.

E. Hearsay Evidence

1. Hearsay evidence is a statement by one person as to what another person says or thinks. Any testimony must be relative and drawn from a person with actual and personal knowledge of the matter in order to present the evidence before the Board of Revision.
2. Board of Revision shall not accept hearsay evidence in the form of documents or oral testimony concerning:
 - terms and conditions of a sale or the motives of the parties to the sale
 - owner's opinion of the value offered by someone other than the owner
 - financial data
 - condition or operations of the property
 - newspaper articles

F. Submitting Evidence

1. Any party intending to introduce evidence involving expert opinion shall file it with the Board of Revision at least five (5) days prior to the hearing date. They shall include a summary of that opinion, and the expert's qualifications.
2. If an appraiser will testify, a copy of the appraisal shall be filed with the Board of Revision at least five (5) days prior to the hearing date and a copy shall be served upon other parties to the complaint.
3. For income-producing property, and commercial or industrial property the Board of Revision requests the following information be submitted at least five (5) days prior to the hearing:
 - Physical data
 - Description of improvements to the property, including age, construction, size, mechanical equipment, use and functional adequacy.
 - Any changes in the condition of the property occurring or completed within the last three (3) years such as new construction, actual cost of improvements and date completed.

- Rental property
 - Financial statement detailing all income, actual operating expenses, fixed expenses, replacement reserves, and rental losses due to vacancy and uncollectable accounts for the tax year in question, and for the prior three (3) years or to the last transfer of ownership, if transferred within the past three (3) years.
 - Description of each rental unit, size and type.
 - Current rent roll showing potential rent.
 - Lease or rental date for each tenant and lease terms, options, base rent plus provisions for additional rent or service charges.
 - All other income, such as parking, laundry, etc.
 - Other information
 - Current zoning status of property.
 - Sketch, map and floor plan of improvement.
4. Board of Revision may request additional information at the hearing, or by written notice.
 5. Complainant shall provide the Board with all information and evidence within his/her knowledge or possession that affects the real property in question. [ORC 5715.19] Evidence and information not presented to Board of Revision cannot be presented if later appealed, unless good cause is shown for failure to present such information to the Board of Revision.
- G. Independent or Appraiser Experts
1. All agents or other representatives presenting evidence to the Board of Revision shall submit a copy of their contract with the owner as part of the evidence.
 2. Any individual relying on a document prepared by an independent appraiser or expert witness shall require that individual to be present at the hearing to testify before the Board. The Board shall not rely solely on the document itself, and can question the individual regarding the appraisal or exhibits submitted.
 3. Any document submitted as evidence, other than those stated herein, prepared by an individual not present at the hearing shall not be considered because the individual cannot be questioned by the Board of Revision.
- H. Evidence of Valuation
1. Evidence of valuation must relate to the total value both land and improvements. The over-assessment of land, if not accompanied by an under-assessment of buildings in like amount, shall not justify a reduction.
 2. Board of Revision may increase or decrease the total value of any property included on the complaint.
 3. If the owner's opinion of value is not supported by facts, the Board shall not consider it competent evidence.
- I. Recording Hearing
1. Board of Revision shall create a formal record of the proceedings taking place during a hearing.
 2. Each hearing shall be documented using an audio or video recording system, or a court stenographer.
 3. A transcript of the hearing shall be available at the cost of either reproducing the tape recording or the cost of obtaining the transcript from the court stenographer.
- J. Common Grounds for Dismissal
1. A complaint for the current tax year shall be filed with the County Auditor on or before the 31st day of March of the ensuing tax year [ORC 5715.19 (A)(1)].
 2. A complaint shall only be filed on once in an interim period. ORC 5715.19 (A)(2) states, "No person, board, or officer shall file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period, unless the person, board, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:
 - The property was sold in an arm's length transaction, as described in section 5713.03 of the Revised Code;
 - The property lost value due to some casualty;
 - Substantial improvement was added to the property;
 - An increase or decrease of at least 15% in the property's occupancy has had a substantial economic impact of the property."
 3. A complainant shall show the amount of increase or decrease in Section 8 on the complaint form, so the Board of Revision may notify the board of education. [Supreme Court case *Cleveland Electric Illumination Company v. Lake County Board of Revision*]
 4. Failure to appear at the scheduled hearing.
 5. Any person owning taxable real property in the county or any board of education of any school district with territory in the county may file a complaint.
 - Owner's name must exactly match county's records.
 - If not owner, list name under "Complainant if not owner".
 6. The complaint must be signed, unless electronically submitted. [ORC 5715.19(A), (B)]
 7. Only parcels in the same taxing district with identical ownership or form a single economic unit may be included on the same complaint form.

**INSTRUCTIONS FOR COMPLETING
AN APPEAL TO THE BOARD OF REVISION
DTE FORM 1 (REVISED 01/02)
“COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY”**

- Neatly type or print all information.
- Carefully read the instructions on the back of the complaint form, as well as these instructions.
- A complaint may be dismissed if the information is not filled in completely.
- A complaint is heard on the current market value of the property, not the tax dollars paid.
- Any information submitted with your complaint becomes part of the permanent record.
- Notices are sent by certified mail to all parties listed on the complaint form, as well as those listed on any counter-complaint.
- If the stated amount of increase or decrease (Section 89, Column D) is at least \$17,500, a notice is sent to the affected board of education. The board of education then has an opportunity to file a counter-complaint.
- Evidence of valuation must relate to the total value of the parcel(s) of property listed on the complaint form (land and improvements). For example: If your land is overvalued, but your improvements are undervalued in a like amount, there is no justification for a reduction in value.
- The Board of Revision may increase or decrease the total value of any parcel(s) listed on the complaint form.
- The Board of Revision will notify all parties to the complaint not less than ten (10) days prior to the hearing. The notice will include the date, time and place of the hearing.

The following will assist you in completing the form:

- A. *BOR No.* – The Board of Revision (BOR) case number is set by the Auditor’s office.
- B. *Date Received* – The Auditor’s office date stamps the form when received.
- C. *Tax Year* - the tax year on which the values are based, must be the current tax year. A complaint can be dismissed if filed on past year(s).
- D. *County* - the name of the county where the property is located.
- E. *Original complaint* - check this box if you are the first party to file a complaint with the county.
- F. *Counter complaint* - check this box if you are countering a complaint already filed with the county.
- G. *Owner of property* - enter the name and mailing address of the owner of the parcel of property as of the date of this filing.
- H. *Complainant if not owner* - if you are not the owner of the parcel of property, enter your name and mailing address, otherwise, this area is blank. (See Z – who can sign)

- I. *Complainant's agent* - if you are represented by an attorney, their name and mailing address are entered here. (See Z – who can sign)
- J. *Telephone number of contact person* - enter the phone number of the person the Board of Revision should contact if they have questions.
- K. *Complainant's relationship to property if not owner* - if you are not the owner of this parcel of property, enter your relationship to the parcel.
- L. *Parcel number from tax bill* - enter the parcel number(s) as stated on the county's records or on your tax bill(s). (See "Multiple Parcels" on back of form)
- M. *Address of property* - enter the street and city (physical location) of the each parcel of property listed on the complaint form.
- N. *Principal use of property* - such as residence, business use, apartments, etc.
- O. *Parcel Number* - enter the parcel number(s) of each parcel of property (See L above).
- P. *Column A True Value* - enter your opinion of fair market value for each parcel listed. This is typically the price at which the parcel would sell if offered on the open market.
- Q. *Column B Taxable Value* - this is 35% of the value you entered in Column A.
- R. *Column C Current Taxable Value* - this is the current taxable value taken directly from your tax bill. It is 35% of the true or market value as listed on the county's record.
- S. *Column D Change in Taxable Value* - subtract the value entered in Column B from the value entered in Column C. A complaint is subject to dismissal if this area is blank.
- T. *The requested change in value is justified for the following reasons* - enter your reason(s) for filing this complaint, use additional paper if necessary.
- U. *Was property sold...* - answer the question as stated on the complaint form.
- V. *If property was not sold...* - answer the question as stated on the complaint form.
- W. *If any improvements...* - answer the question as stated on the complaint form.
- X. *Do you intend...* - answer the question as stated on the complaint form.
- Y. *If you have filed...* - No person may file a complaint against the valuation of any parcel, if that parcel was filed on in a prior tax year. A complaint is subject to dismissal if filed on in the same interim period. Exceptions are new construction or destruction, and change in ownership.
- Z. *I declare...* - date, sign and state title. A complaint is subject to dismissal if not properly signed. The signature on the complaint must be the owner of the property, an attorney, the general partner of a partnership, or an officer of a corporation. An attorney shall sign the complaint for a trustee of a trust, a managing partner of a limited liability partnership, or a school district. Have the complaint notarized.

DATE RECEIVED

 B

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

TAX YEAR C
COUNTY D

 E ORIGINAL COMPLAINT
 F COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

	Name	Street Address, City, State, Zip Code		
1) Owner of property	<u> G </u>			
2) Complainant if not owner	<u> H </u>			
3) Complainant's agent	<u> I </u>			
4) Telephone number of contact person ()	<u> J </u>			
5) Complainant's relationship to property if not owner	<u> K </u>			
If more than one parcel is included, see "Multiple Parcels" on back.				
6) Parcel number from tax bill	<u> L </u>	Address of property <u> M </u>		
7) Principal use of property:	<u> N </u>			
8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D.				
Parcel Number	Complainant's Opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Col. B minus Col. C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)		
<u> O </u>	<u> P </u>	<u> Q </u>	<u> R </u>	<u> S </u>
9) The requested change in value is justified for the following reasons: <u> T </u>				

- 10) Was property sold within the last 3 years? Yes No Unknown . If yes, show date of sale U and sale price \$ _____; and attach information explained in "Instructions for Question 10" on back.
- 11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence. V
- 12) If any improvements were completed in the last 3 years, show date _____ and total cost \$ W .
- 13) Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown . X
- 14) 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 Y below. Please check all that apply and explain on attached sheet. See R.C. 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 the 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 Z Title (If Agent) _____
Signature _____ day of _____ year _____

Sworn to and signed in my presence, this _____ day of _____ year _____
 Z
Notary Public