

**INSTRUCTIONS FOR COMPLETING AN APPEAL  
TO THE BOARD OF REVISION DTE FORM 1  
“COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY”**

- **ANY AND ALL COMPLAINTS TO THE ASSESSEMENT FILED BY AN “LLC” MUST BE SIGNED (ON THE COMPLAINT FORM) BY AN ATTORNEY, WHO MUST BE PRESENT AT THE BOARD OF REVISION HEARING TO REPRESENT THE “LLC”.**
- **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.**
- **The Board of Revision hears complaints on the current market value of your property, not the tax dollars you pay.**
- **Any information submitted with your complaint will become part of the permanent record.**
- **Notices will be sent by certified mail only to those parties listed on the complaint.**
- **If the stated amount of increase or decrease is at least seventeen thousand five hundred dollars (\$17,500), a notice shall be sent to the affected Board of Education. This Board of Education then has an opportunity to file a counter complaint.**
- **Evidence of valuation must relate to the total value of the parcel of property, including both land and buildings. For example: If your land is overvalued, but your buildings are undervalued in a like amount, there will not be a justification for a reduction in value.**
- **The Board of Revision may increase, decrease or leave the total value of any parcel included in the complaint.**
- **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 the date, time, and location of the hearing.**

**The following will assist you in completing the form:**

- A. BOR NO. - This will be filled in by the County.
- B. Date Received- this will be filled in by the County.
- C. Tax Year- the year in which the values are based.
- D. County- the name of the County 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 January 1 of the tax year.
- H. Complaints if not owner- if you are not the owner of the property, enter your name and mailing address, otherwise, this area is blank. (See **“Who May File” on the back of the form**).
- I. Complaint’s agent- if you are represented by an attorney or tax agent enters their name and mailing address.
- J. Telephone number of contact person- enters the phone number of the person the Board of Revision should contact if there is a question.
- K. Complaint’s relationship to property if not owner- if you are not the owner of this parcel of property, enters your relationship to the parcel.
- L. Parcel number from tax bill- enters the parcel number(s) as stated on the County’s records. (See **“Multiple Parcels” on the back of form**).
- M. Address of property- enters the street and city (physical location) of each parcel of property.
- N. Principle use of property- such as residence, business use, apartments, etc.

- O. Parcel Number- enter the parcel number of each parcel of property.
- P. Column A True Value- enters your opinion of the 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 the 35% of the value you entered in Column A.
- R. Column C Current Total Taxable Value- this is the current taxable value taken directly from your tax bill. It is 35% of the appraised value or true value.
- S. Column D 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 reason- enter the reason that you feel your complaint is justified, use additional paper if necessary. A complaint is subject to dismissal if this area is blank.
- 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 shall file a complaint against the valuation of any parcel, if that parcel was filed on in a prior tax year in the same interim period.
- Z. I declare- date, sign and state title. Have the complaint form notarized. A complaint is subject to dismissal if this area is blank.



## 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 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 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 the 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 nonattorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.