

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

**Supporting documentation on how you arrived at your opinion of value is required **

- ANY AND ALL PARCEL(S) NOT IN THE NAME OF AN INDIVIDUAL(S) (EX. TRUST, LLC, CORPORATION, PARTNERSHIP, ETC) PLEASE CONSULT AN ATTORNEY BEFORE FILING YOUR COMPLAINT.
- 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 on 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.
- The County Auditor, as Secretary of the Board, shall give notice of each complaint in which the stated request for change is \$50,000 (fifty thousand dollars) market value or more, to the Board of Education whose school district would be affected by change of value.
- Evidence of valuation must relate to the total value of the parcel of property, including both land and building. For example: If your land is overvalued, but your buildings are undervalued in a like amount, there will not be 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 twenty (20) 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 completed by the County.
- B. Date Received- this will be completed by the County.
- C. Tax Year- the year in which the values are based.
- D. County- Clark.
- E. Original complaint- check this box if you are filing 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 shown on the Auditor’s records on the filing date.**
- H. Complainant if not owner- if you are not the owner of the property, enter your name and mailing address, otherwise, this area is blank. (If not the owner of the property, review ORC 5715.19 & related cases relevant to Board of Revision filings)**
- I. Complainant’s agent-if you are represented by attorney or tax agent enter their name and mailing address.**
- J. Telephone number of contact person- enter the phone number of the person the Board of Revision should contact if there is a question.
- 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. (See “Multiple Parcels” on the back of form).
- M. Address of property- enter 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(s) of each parcel of property.
- P. Column A True Value- enter your opinion of the fair market value for each parcel listed.
- 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 changed 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. (If not the owner of the property, review ORC 5715.19 & related cases relevant to Board of Revision filings)**