

## **BOARD OF REVISION COMPLAINT CHECKLIST**

**Before returning this form, please be sure you have:**

Filled out the proper complaint form:

DTE Form 1 is for complaints against the total market value of a real estate parcel

DTE Form 1M is for complaints against the total market value of a manufactured home

DTE Form 2 is for complaints against real property for something other than market value (property class, CAUV status, removed buildings)

Given a complete and accurate name, address, phone number and email address for the owner of the property and or agent.

**\*Certified mail and regular mail with important deadlines will be sent to the address\***

Given accurate parcel numbers (for real property) or registration numbers (for manufactured homes).

Answered all questions on the complaint form, including filling in **ALL** columns of #8 for each parcel listed on Form 1 or **ALL** columns for #9 on Form 1M.

Fully explained the reason for requesting a change in value, additional paper may be added if needed.

Not included parcels in different taxing districts on the same application (example: one parcel is in Vernon Twp & one is in Wayne Twp- please complete a separate form for each parcel).

Signed the form in front of a notary.

Attached supporting evidence.

**\*\*IMPORTANT: THIS COMPLAINT FORM CAN ONLY BE ACCEPTED BY THE COUNTY AUDITOR'S OFFICE BETWEEN THE FIRST OF JANUARY AND MARCH 31. IF THE DUE DATE FALLS ON A SATURDAY OR SUNDAY, APPLICATIONS WILL BE ACCEPTED ON THE FOLLOWING MONDAY.**

**THESE DATES ARE SET BY OHIO LAW, NO EXCEPTIONS WILL BE MADE!**

**YOUR COMPLAINT MAY BE DISMISSED IF ANY OF THIS INFORMATION IS MISSING OR INCORRECT.**

**BE ADVISED IF YOU DO NOT MAKE A TAX PAYMENT BY THE DUE DATE, PENALTY AND INTEREST WILL BE APPLIED.**

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 and email address of contact person			
5. Complainant's relationship to property, if not owner			
<b>If more than one parcel is included, see "Multiple Parcels" Instruction.</b>			
6. Parcel numbers from tax bill		Address of property	
7. Principal use of property			
8. 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
9. The requested change in value is justified for the following reasons:			

10. 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 10" on back.

11. 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.

12. If any improvements were completed in the last three 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 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.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 (printed) \_\_\_\_\_ Title (if agent) \_\_\_\_\_

Complainant or agent (signature) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_  
(Date) (Month) (Year)

Notary \_\_\_\_\_

# Instructions for Completing DTE 1

DTE 1  
Rev. 12/22

**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.

**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.

**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 8.** 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 10.** 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.

# BOARD OF REVISION INSTRUCTIONS

## DTE 1

**CAREFULLY READ and follow these instructions and the instructions on the back of the complaint form.**

**The A-Z letters correspond with the letters on the attached form.**

- A. *BOR No.*- Auditor's office will set the Board of Revision (BOR) case number.
- B. *Date received*- Auditor's office date stamps the form when it is received in office. A complaint can be dismissed if filed after the March 31 deadline.
- C. *Tax year*- must be the current tax year.
- D. *County*- name of the county in which the property is located.
- E. *Original complaint*- check this box if you are the first party to file. If you were notified that a complaint was filed, see "F".
- F.
- G. *Counter complaint*- if you were notified that a complaint was filed against the property, check this box to counter.
- H. *Owner of property*- enter the name & mailing address of the owner of property as of the date of this filing.
- I. *Complainant if not owner*- if you are not the owner of the property enter your name and mailing address.
- J. *Complainant's agent*- if you are represented by an agent, enter their name and mailing address.
- K. *Telephone #/email address of contact person*- enter a phone # & email address of the person the Board can contact.
- L. *Complainant's relationship to property if not owner*-if not the property owner, enter your relationship to owner.
- M. *Parcel #*- enter the parcel #(s) as stated on the county's records. Please be sure the # contains 15 digits. Use additional paper if necessary.
- N. *Address of property*- enter the street address and city (physical location) of each property listed on the form. Use additional paper if necessary.

- N. *Principal use of property*- enter use of property, such as residence, rental, office, apartment, storage, vacant, etc.
- L. *Parcel #*- re-enter each parcel # for each property listed on the form. Use additional paper if necessary.
- O. *Column A*- enter your opinion of total fair market value for each parcel listed. For example- the price a parcel would sell for if offered on the open market. A complaint can be dismissed if left blank.
- P. *Column B*- enter the current market value found on county's record for each parcel listed. A complaint can be dismissed if left blank.
- Q. *Column C*- subtract column B from column A. A complaint can be dismissed if left blank.
- R. *The request change in value is justified*-state the reasons why you feel your opinion of value is more accurate than the county's value. Use additional paper if necessary.
- S. *Was property sold*- if the property was sold within the last 3 years, enter the information. You may be required to prove the sale was an arm's length transaction.
- T. *If property was NOT sold but listed for sale*- if listed for sale in the last 3 years attached a copy of your listing agreement or other available evidence.
- M. *If any Improvements*- if remodeled, improved or added additions over the last 3 years, list and cost.  
  
*Do you intend*- are you hiring an appraiser to create an appraisal specifically for the BOR? If an appraisal is filed, please be aware the BOR may ask the appraiser to appear before the Board for testimony.
- U. *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, unless the county has under gone a revaluation or triennial update or the property has had new construction, demolition or change of ownership. A complaint can be dismissed if filed in the interim period.
- V. *Legislative authority*- for school board
- W. *I declare*- a signature is required along with notarization. A complaint can be dismissed if not property signed and notarized.