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.

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.