

Board of Revision

Rules of Practice and Procedure

1. Rules

These rules are promulgated in accordance with Chapter 5715 and Section 323.66(B) (1) of the Ohio Revised Code.

2. Organization

- (A) The Board of Revision shall herein be referred to as the "Board". The office of the Board shall be at the Auditor's office, and shall be open every day, except Saturdays, Sundays, and legal holidays.
- (B) The Board shall consist of the Auditor, Treasurer, and a member of the Board of County Commissioners selected by the Board of County Commissioners or their statutorily appointed designee.
- (C) The Board shall be in session and open for the transaction of business during business hours. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof in its records.
- (D) All proceedings and documents concerning your hearings are public records and may be copied, electronically transferred, or displayed on the Auditor's website.
- (E) Each member's vote shall be recorded on the record as cast.

3. Filing

- (A) The Board of Education, where the property in question resides, may file an original complaint under certain circumstances. Those circumstances include:
 - (1) A sale of the property has taken place during the year preceding the tax lien date.
 - (2) The sale which took place must exceed the appraisal value contained on the property record card by \$500,000 and 10% of the value of the property.
 - (3) It is the responsibility of the effected Board of Education to do such research as may be necessary to determine whether or not a filing is appropriate and not the responsibility of the County Auditor and notify the Board of Education.
- (B) Upon filing a counter-complaint, the board of education shall become a party to the complaint and be invited to attend any hearing.
- (C) If the board of education files the original complaint, the property owner shall be notified and shall automatically become a party to the complaint.

4. Service-School Board Attorneys

This section pertains to school board attorneys when they file counter-complaints. If your school district attorneys do not file counter-complaints, you may disregard this rule.

- (A) All pleadings, briefs, papers, and other documents filed by a complainant with the Board, after the filing of the complaint, shall be served upon all parties.
- (B) Said pleadings, briefs, papers, and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made.
- (C) Service to an attorney or party shall be made by delivering or mailing a copy to the attorney's, or the party's last known address. Service by mail is complete upon mailing.

5. Copies

Any document that is filed with the Board shall be filed as one copy on letter size (8½ "x 11") paper in a manner, which is not permanently bound (i.e., no staples or binders). Materials should be paper-clipped, rubber banded or enveloped.

6. Appearance and Practice Before the Board

- (A) Based on a decision of the Board of Tax Appeals, attorneys at law and owners of record of affected properties are permitted to file complaints for a reduction in value.
- (1) According to the Ohio Supreme Court, if the property is in a name other than your individual name, in many cases the complaint should be filed by an attorney.
 - (2) The Board of Revision is following the directive of the Ohio Supreme Court in dismissing complaints filed by non-attorneys on behalf of a family member (other than a spouse) and persons holding powers of attorney.
 - (3) Recent Supreme Court and Board of Tax Appeals cases may permit the Board of Revision to hear cases filed by spouses, trustees, corporate officers, and members of an LLC.
 - (4) Questions about your specific situation must be directed to your attorney.
- (B) Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.
- (C) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

7. Complaints-Filings

- (A) The complaint shall be filed with the County Auditor, (once the tax duplicate has been filed with the County Treasurer around January 1st of each year), and on or before the 31st day of March of the ensuing tax year or the date of closing of the collection for the first half of real property taxes for the current tax year, whichever is later. Complaints filed after the March 31st deadline will be dismissed by the Board. A United States postmark dated March 31 is proof of timely filing. The complaint (DTE Form 1) must be filled out in its entirety; failure to do so may result in a dismissal. THE BURDEN OF PROOF IS ON THE COMPLAINANT. Any complainant shall file with the complaint or at a time not later than ten working days before the date of scheduled hearings the following information:
- (1) For complaints on Residential Property, the following information should be submitted for review by the Board of Revision. This information may be useful to the Board in determining whether an adjustment to the property value is warranted.
 - (a) Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.
 - (b) A recent Appraisal Report if such is intended to be offered as evidence. Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will then advise the Board if they agree with the Appraisal Report. The Board will then weigh all evidence and establish a value.
 - (c) Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing current value based on the age/condition of the property.
 - (d) Any other supporting documents.
 - (2) For complaints on Commercial/Industrial Property the following information should be submitted:
 - (a) Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
 - (b) Lease agreements and/or rent rolls, if applicable.
 - (c) Photographs, three preceding years of Income and Expense Statements or appropriate schedules of the complainant's Federal Income Tax Return.
 - (d) Construction cost of a new building, if applicable (certified by the builder). These should include both hard and soft costs.
 - (e) Appraisal report if such is intended to be offered as evidence.
 - (f) Certified estimates from a contract or for repairs cited on the complaint.
 - (g) Any other supporting documents.
 - (3) Only one complaint per parcel may be filed in interim period unless the complainant alleges that one of the exceptions on Line 15 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies. If the complaint is withdrawn prior to the commencement of the hearing, the property owner retains the right to file a subsequent property valuation complaint within the current interim period. Interim period means between revaluation and triennial update, or triennial update and revaluation.

- (4) If the complainant bases his complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.
 - (B) Failure to produce documentation in the manner required by Rule 7(A) may result in materials being held inadmissible by the Board.
8. Evidence of Valuation
- (A) Any evidence submitted must relate to the total parcel value, which includes both land and improvements.
 - (B) If the owner's opinion of value is not supported by facts, the Board will not consider it competent evidence.
9. Preliminary Motions
- (A) Any preliminary motion made by a party shall be presented to the Board at least ten days before the scheduled hearing.
 - (B) The Board may refer motions to its statutory counsel for an opinion on the merits.
10. Hearings
- (A) The Board's secretary (County Auditor) will schedule each complaint for a hearing and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing. In rare circumstances, for good cause shown, the Board may continue hearings at a party's request. Requests for continuance should be directed to the County Auditor and all parties to the complaint by calling within seven calendar days of receipt of the notice of the scheduled hearing.
 - (B) By law, Hearing Notices that provide the date of the complaint hearing, and Final Notices that provide the results of the hearing are sent to parties by certified mail. It is the complainant's responsibility to pick up certified mail when notice is received from the U.S. Postal Service. Complainants who do not pick up their certified mail risk dismissal of their cases for failure to appear, and/or the loss of appeal rights for failure to timely file an appeal of their Board decision.
 - (C) All hearings shall be open to the public and shall be recorded by audio, video, or stenographer.
 - (D) Complainants filing on their residential properties should plan on the hearing lasting approximately ten to fifteen minutes.
 - (E) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be made based on material submitted to the Board in advance.
NOTE: Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing.
 - (F) The Board of Revision reserves the right to maintain control of the length of each hearing and to limit extraneous commentary. This helps to ensure that complainants scheduled throughout the day are not kept waiting.
 - (G) The Board of Revision reserves the right to maintain proper decorum in the hearing room.
11. Order of Hearing
- (A) The parties giving testimony will be sworn in, and any attorney will be asked to enter their appearance.
 - (B) The complainant shall present his evidence, which may include witnesses testifying on the complainant's behalf, first. Any counter-complainant shall proceed next.
 - (C) The Board or its counsel may interrupt or examine the parties and their witnesses at any time.
 - (D) Limited cross-examination will be permitted between parties at the Board's discretion. All questions and comments will be addressed to the Board's Chairman.
12. Evidence
- The Board need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person, not present, at the hearing and capable of being cross-examined by the Board.

13. Continuance in Progress by the Board

The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from statutory counsel.

14. Briefs

(A) At any time prior to the issuance of a final decision and order on a complaint, the Board may require briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a brief within the time limit, the Board may exclude the brief from its consideration.

(B) One complete and accurately conformed copy of each brief shall be filed with the signed original.

15. Voluntary Withdrawal

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. A voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

16. Dismissal for Lack of Jurisdiction

The Board may journalize an order dismissing a complaint if the complaint is found to be defective and the Board lacks jurisdiction to hear the complaint.

17. Decisions

All decisions by the Board will be made on the record. Copies of said decisions will be mailed to all parties by certified mail.

18. Documents

Pursuant to Revised Code Section 5715.07, all documents that are accepted into the record at the Board of Revision shall be open to public inspection.

19. Fees

Anyone requesting a copy of any document of this Board shall be charged a reasonable fee therefor as set by the Board.

Adopted on: 11/9/23
County Commissioner Paul Hadler
County Treasurer Debra Hubbard
County Auditor Cynthia Ridgway

Board of Revision Hearing

Presenting Your Case

Hearing Process

1. The Board of Revision (BOR) is a quasi-judicial body that follows Ohio Revised Code, Ohio Administrative Code, Ohio Rules of Evidence, and BOR Rules of Practice and Procedure.
 2. The Board is composed of the County Commissioner or County Treasurer as Chairman and the other as Vice-Chairman. The County Auditor is, by law, the Secretary of the Board
 3. The Board hears complaints regarding the market value of real property as of the tax lien date. The Board does not consider property taxes.
 4. Any reschedule request shall be in writing (mail or email) to the County Auditor at least 24-hours prior to scheduled hearing. Any party requesting a reschedule shall notify all parties affected by the request. All parties shall agree before the request is granted.
 5. The hearing is recorded by audio, video, or court stenographer. For the record, an opening statement is read, and any person giving testimony is sworn in.
 6. The person giving testimony must be the person who has actual knowledge of the material presented.
 7. Present your case to the Board giving testimony and evidence supporting your opinion of the value.
 - a) If the school filed a counter-complaint (the Board notifies the school if the reduction in value is greater than \$500,000 market value), they shall be permitted to testify when you are finished.
 - b) If the school filed the original complaint, they shall testify first, then you can present your case.
 8. At the conclusion of the hearing, the Board may ask questions or request information. For the record, a statement is read to close the hearing.
 9. The Board shall review the testimony, examine any evidence, and determine market value. A decision letter shall be sent by certified mail to all parties.
4. Comparable properties of recent arm's length transactions from the same or similar neighborhood sold within the last 24-36 months shall be considered if presented by an expert witness. (Similar square feet, number of bathrooms, construction, etc.)
 5. Opinions, hearsay, and non-verifiable information are not considered evidence.
 6. Market value is the most probable price, which a property brings in a competitive and open market under all condition's requisite to a fair sale, the buyer and seller each acting prudently, knowledgeably, and assuming the price is not affected by undue stimulus.
 7. All evidence submitted to the Board of Revision is public record.

Appraisal Reports

The appraisal value of a property varies depending on the purpose for which the appraisal report was prepared.

1. 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.
2. Insurance Appraisal is done for an insurance company which typically includes only the home's replacement value of the structure(s), and not the value of the land
3. Home Equity Appraisal is a loan based on the bank being able to recoup the money they will be lending if the loan goes into default.
4. Board of Revision Market Value Appraisal is prepared to illustrate the property's market value on January 1 of the tax year, which is the date the Board must use.
 - a) Letter appraisal is not acceptable.
 - b) Appraiser shall be Ohio Certified or Licensed.
 - c) Appraisal must meet USPAP appraisal standards, contain comparable properties in the same area as the complaint's parcel, sold within the last 24-36 months, descriptions, and valuations.

Not Evidence of Value

1. Newspaper, magazine, and Internet articles.
2. Letter giving an opinion of the property's value.
3. One-page appraisal letters.
4. Real estate listings of property being offered for sale.
5. Sales of property sold by foreclosure, sheriff, auction, bank, or mortgage company, real estate owned (REO) sale, property trade, or sale between relatives.
6. Appraisals created for financial reasons, such as bank loan mortgage or refinance.

Evidence Submitted

1. The burden of proof is on complainant. Evidence must be provided to the County Auditor a minimum of 10 days before a scheduled hearing.
2. If appraisal report is submitted, the Board request you bring the appraiser to the hearing to give testimony.
3. Income-producing property evidence should include a description of property improvements, any major changes over the last 3 years, as well as rental income and what it includes (i.e., trash, parking, etc.).