

Please Read Before Filing A COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

EVIDENCE WHICH THE OHIO BOARD OF TAX APPEALS HAS GENERALLY FOUND TO BE SUFFICIENT TO LOWER YOUR VALUATION

If there was a Recent, Qualifying Sale of the Property at a Lower Value:

If the sale of the property is both recent and qualifying - and at a lower value than was assessed by the county auditor - you may have a strong case for an appeal to the BOR. A 'recent' and 'qualifying' sale must meet BOTH of these criteria:

1. A 'recent' sale must generally occur within +/- 2 years (24 months) of January 1 of the tax year being challenged. While many factors may affect the length of time a sale may be considered 'recent,' the 24-month guideline is the general standard.
2. A 'qualifying' sale is one that takes place between unrelated parties who act freely in negotiating the terms and conditions of the sale. Certain sale types are NOT qualifying: one that occurs through forced sale (e.g. a sheriff's sale). The transfer of a property between relatives also may not qualify.

Please note: any of these factors may be challenged by another party to the appeal.

If you have a Formal Property Appraisal for Purposes of this BOR Appeal:

If you have a formal appraisal for the purposes of this tax appeal, you may have a strong case for an appeal to the BOR.

Please make sure that the following apply:

1. It was performed by a qualified appraiser who can be present to testify at your hearing regarding his/her qualifications and the steps taken to estimate value, and
2. The appraisal was performed for the purpose of this tax appeal, and
3. The appraisal reflects an opinion of value 'as of' the tax lien date in issue (January 1 of the tax year in issue).

Please note: Even if you have a qualifying appraisal, another party to the appeal may rely on a competing qualifying appraisal or may challenge the accuracy/sufficiency/quality of your appraisal.

The Ohio Board of Tax Appeals (the appellate body to which many appeals from Board of Revision decisions are taken), has provided the following information regarding the strength or weakness of various types of evidence in seeking a reduction in your property's valuation.

Please note: that the BOR may, in certain cases, consider and find persuasive other types of evidence not identified here and the evidence discussed in this information sheet is not intended to identify every type of evidence that may be considered.



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Comparable sales data without a formal appraisal generally does NOT demonstrate a property's value. A variety of comparison factors are taken into consideration by an appraisal expert when establishing a property's value.

Westerville City Schools Board of Education v. Franklin County Board of Revision (February 5, 2019), BTA Nos. 2018-248, 2018-249. See also Tyeisha M. Carruthers v. Cuyahoga County Board of Revision (August 30, 2021), BTA No. 2021-304; Lillie M. Kelley v. Cuyahoga County Board of Revision (January 4, 2022), BTA No. 2020-506.



Showing a listing price of an unsold property does NOT demonstrate value, since it is a desired price - but unsupported by the sale of the property - and does not take into account the unique characteristics of the subject property.

See Kaiser v. Franklin Cty. Aud., Franklin App. No. 10AP-909, 2012-Ohio-820, <http://www.supremecourt.ohio.gov/rod/docs/pdf/10/2012/2012-ohio-820.pdf> ('[A] listing price, in essence an aspirational selling price, is not conclusively probative of what a willing buyer would pay for the property in an arm's-length transaction, and is therefore not conclusively probative of actual market value.'); *Staral v. Cuyahoga Cty. Bd. of Revision (Apr. 12, 2013), BTA No. 2012-X-1333, unreported, <http://app.bta.ohio.gov/2012-X-1333.pdf>*

Claiming negative property characteristics without a formal appraisal does NOT demonstrate value. A formal appraisal is required to assess the impact of these characteristics on the value of the property.

See Gupta v. Cuyahoga County Board of Revision, 79 Ohio St.3d 397, 400 (1997). See also Howard Sullivan v. Hamilton County Board of Revision (May 1, 2019), BTA No. 2018-947 ("...we have repeatedly held that unsuccessful attempts to sell a property are not god indicators of value."); William R. Jenkins v. Montgomery County Board of Revision (September 30, 2019), BTA No.2018-2045 ("...the Ohio Supreme Court held 'unaccepted offers to purchase do not constitute a sale price and so raise n such presumption' like the rebuttable presumption raised by an actual recent arm's-length sale. The Ohio Supreme Court has said this board [BTA] is not required to 'assign any weight' to unsuccessful attempts to sell property."

A general statement of over/under-valuation of a property without a formal appraisal generally does NOT demonstrate a property's value. A variety of comparison factors are taken into consideration by an appraisal expert when establishing a property's value.

See John T. Cors v. Montgomery County Board of Revision (January 25, 2008), BTA No. 2006-K-2295.



The purpose of a Board of Revision (BOR) hearing is to provide property owners who have filed a complaint with an opportunity to present evidence regarding fair market value of a property as of 1/1/2024. The evidence about fair market value is presented to the BOR (comprised of the County Auditor, the County Treasurer, and a County Commissioner, or their designees). Evidence about fair market value might include:

- Documentation of how the property has recently sold in the open market.
- A certified appraiser's report with an opinion of value (as of 1/1/2024).
- Documentation of how nearby similar properties have recently sold for prices that differ from the property valuation at issue.
- Documentation of damages in the last 3 years.

There are arguments that the BOR cannot accept to show fair market value:

- Valuations of other properties - While arguments based on recent sales of similar properties can be accepted, arguments based on valuations of properties cannot be accepted.
- Amount of taxes owed - It is important to keep in mind that the property valuation, not the amount of taxes owed, is the subject of the complaint.

What should be expected during a hearing?

- The hearing is an opportunity for BOR members to receive evidence about fair market value of a property as of 1/1/2024.
- Property owners and/or their representatives will be able to present evidence within the allotted timeframe to keep all BOR hearings on schedule.
- BOR members, or those who have filed counter-complaints, will also be able to speak or ask questions.
- BOR decisions will be mailed within a reasonable time.



Property Owners Have a Voice in Board of Revision Process

By: Dr. Carri Brown, Fairfield County Auditor

Property tax rates in Ohio include *two parts*. There is inside millage (assigned by the State) of ten mills which are divided among local governments. (As used in reference to property tax, 1 mill is equal to \$1 in property tax levied per \$1,000 of a property's assessed value.) The second part is outside millage, or levies that are voted. "Outside" millage is requested by a local government (such as a city, village, or township), school districts, or the county (mostly on behalf of various public entities for things like senior services, social services, mental health services, parks, or protective services.) **A simple majority of yes votes is required to pass a levy for this outside millage, which comprises the *majority of the property tax levied overall*.**

Property taxes are known as *ad valorem* taxes, or taxes based on the assessed values of property. Property *values* are set every three years by order of the State Tax Commissioner with a full mass appraisal every six years. By Ohio law, values are set to the current market value. **Recent sales of comparable property are used to inform the determination of current market value.** Values are reviewed by the State Department of Taxation and are subsequently approved by the State.

Property owners can file a complaint with the Board of Revision (BOR), a quasi-judicial, three-member board made up of the County Auditor, County Treasurer and the President of the Board of County Commissioners. **By Ohio law, it is up to owners to present evidence supporting their opinion of value as of the tax lien date. (In this case the tax lien date is January 1, 2024.)** For example, that evidence might be an appraisal by a certified appraiser, documentation of recent sales of similar properties in the same neighborhood, or documentation of delayed maintenance or damage to a property. Property owners who disagree with the BOR's decision can file an appeal with **the Court of Common Pleas or the Ohio Board of Tax Appeals.**

The deadline for filing a complaint with the BOR is March 31, 2025, for property values set as of January 1, 2024. (Taxes due relative to 2024 property values are collected in 2025). **There are standard, good reasons to file a complaint, such as:**

- The property has had documented damage in the last three years.
- The property has been sold on the open market (known as an arms-length transaction) recently for an amount different than the value set by the county.
- An appraisal has been completed by a certified appraiser that shows a value different than the value set by the county.
- Similar properties in the same neighborhood have recently sold for prices which differ from the property valuation at issue.

If you have any questions regarding the Board of Revision process, please call the Auditor's Office at (740) 652-7030 between the hours of 8 a.m. and 4 p.m. from Monday through Friday.

SERVE • CONNECT • PROTECT

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.

	Name	Street address, City, State, ZIP code	
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			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
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.

FAIRFIELD COUNTY BOARD OF REVISION RULES OF PRACTICE & PROCEDURE (RULES)



1. Rules

The following 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 108 North High Street, Lancaster, Ohio 43130 and shall be open every day from eight a.m. to four p.m., Saturday, Sundays and legal holidays excepted.
- 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(s).
- C. The Board shall be open for the transaction of business during the business hours herein provided. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.



- D. All proceedings and documents concerning Board hearings are public record 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 it is cast.

3. Service on Parties

- A. All pleadings, briefs, papers and other documents filed by a party with the Board, subsequent to 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 upon 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. In addition, if the parties and/or their respective counsel have filed a document with the Board on which they have listed an email address, then service of pleadings, briefs, papers, and other documents subsequent to the filing of the complaint may be made on the parties and/or their counsel to the email address they have so-listed, along with any applicable attachments to such email.

4. Copies

Any document that is filed with the Board shall be filed as one (1) 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.

5. Appearance and Practice Before the Board

- A. According to the Ohio Revised Code (Section 5715.19), the following may file a complaint before the Board of Revision: Any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; 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; an individual who is retained by such a person or tenant and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under section 4701.10 of the Revised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such a person or tenant; if the person or tenant is a firm, company, association, partnership, limited liability company, or corporation, an officer, a salaried employee, a partner, or a member of that person or tenant; if the person or tenant is a trust, a trustee of the trust; the board of county commissioners; the prosecuting attorney or treasurer of the county; the board of township trustees of any township with territory within the county; the board of education of any school district within any territory in the county, so long as the specific requirements set forth within R.C. 5715.19 are met; or the mayor or legislative authority of any municipal corporation with any territory in the county may file such a complaint regarding any such determination affecting any real property in the county, except that a person owning taxable real property in another county may file such a complaint only with regard to any such determination affecting real property in the county that is located in the same taxing district as that person's real property is located. The county auditor shall present to the county board of revision all complaints filed with

the auditor. Questions about your specific situation should be directed to your attorney.

- B. Persons authorized to practice law in jurisdictions other than Ohio may, upon presenting satisfactory evidence to, and prior approval of, the Board be permitted to practice before the Board in a specified proceeding.
- C. Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

6. Complaints-Filings

- A. The complaint shall be filed with the county auditor, once the tax duplicate has been filed with the County Treasurer, and on or before the thirty-first 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 March 31st will be dismissed by the Board. A United States Postal Service postmark dated March 31st or earlier 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.

TIMELY FILING/THE BURDEN OF PROOF IS ON THE COMPLAINANT. Any complainant shall file with the complaint or at a time **not later than ten (10) business 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. This information may be useful to the Board in determining whether an adjustment to the property's value is warranted.

- a. Closing statements, purchase contracts, and a copy of the conveyance fee 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 he or she is in agreement with the Appraisal Report. The Board will then weigh all evidence and establish a value.



- c. Certified estimates from a contractor for repairs cited in 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 statements, purchase contracts, 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.

- B. Failure to produce documentation in the manner required by Rule 6(A) may result in materials being held inadmissible by the Board.

7. Preliminary Motions

- A. Any preliminary motion made by a party shall be presented to the Board at least ten business days before the scheduled hearing.
- B. The Board may refer motions to its statutory counsel (the Fairfield County Prosecutor) for an opinion on the merits.

8. Hearings

- A. The Board shall 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.
- B. In rare circumstances, for good cause shown, the Board may continue hearings at a party's request. Any request for a continuance should be directed to the Board **within seven calendar days of receipt of the notice of the scheduled hearing.**
- C. Hearing notices that provide the date of the complaint hearing and final notices that provide Board decisions or other results shall be sent to the parties as permitted by law. The law permits, but does not in all instances require, that such notices may be sent by certified mail and the Board may in some instances utilize certified mail for those purposes. **It is the responsibility of the complainant and all other parties to pick up such certified mail when notified of such certified mail by the United States Postal Service. Complainants and all other parties that do not pick up their certified mail risk that the Board will hold the hearing on the complaint in their absence and also risk the loss of appeal rights for failure to timely file an appeal of the Board's decision.**



- D. Complainants filing complaints regarding their residential properties should plan on a hearing that lasts ten to twenty-five minutes.
- E. Hearings for commercial cases will be scheduled for an amount of time that corresponds with its relative complexity. PLEASE 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. Parties and/or their counsel who wish to attend a Board hearing virtually through an internet appearance may request such virtual attendance by sending a request to attend the hearing virtually to the Board at boardofrevision@fairfieldcountyohio.gov, or by making such request in some other writing sent by U.S. Mail to the Board's address at Board of Revision, 108 North High Street, Lancaster, Ohio 43130. Upon receipt of such email or other written request, the Board, or its authorized staff, shall have the sole discretion to permit or deny such request. Upon the granting or denial of such request, the Board shall notify all parties of the decision.
- G. The Board reserves the right to maintain control of the length of each hearing and to limit extraneous commentary. This helps to assure that complainants scheduled throughout the day are not kept waiting.
- H. The Board reserves the right to maintain proper decorum in the hearing room.



9. Order of Hearing

- A. The complainant shall first present his/her evidence, which may include witnesses testifying on the complainant's behalf. After the conclusion of the complainant's evidence-in-chief, any counter-complainant shall next proceed with his/her evidence-in-chief. The Auditor's office will be represented by a qualified witness who shall testify last unless the choice is made by the Auditor not to present testimony. Notwithstanding the foregoing, the Board shall have the discretion to alter the sequence or order of the parties' or the Auditor's presentation of evidence.
- B. The Board or its counsel may interrupt or examine the parties and their witnesses at any time.
- C. 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.
- D. If the Board concludes that the appraisal or other evidence submitted in support of the asserted value in the property valuation complaint is deficient, the Board may request the County Auditor to engage an independent appraiser to prepare a fee appraisal of the subject property as of the tax lien date. The fee appraisal shall be submitted as evidence to the Board. The independent appraiser shall be subject to examination by the Board and cross-examination by any party or such party's duly appointed representative.





10. Continuance of Hearing in Progress by the Board

The Board in its discretion may continue a hearing in progress to seek or obtain additional investigation or evidence or to take matters under advisement.

11. Briefs

- A. At any time prior to the issuance of a final decision and order on a complaint, the Board may request 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/accurately conformed copy of each brief shall be filed with the signed original.

12. Voluntary Withdrawal

The complainant and/or counter-complainant may voluntarily withdraw a complaint or counter-complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. For purposes of this section, such written notice of withdrawal shall include, but is not limited to, an email from the withdrawing party. A voluntary withdrawal of an original complaint

shall not affect the validity of a timely filed counter-complaint.

13. 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.

14. Decisions

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

15. Documents

Pursuant to Revised Code Section 5715.07, all files, statements, returns, reports, papers, or documents of any kind relating to the assessment of real property which are in the office of a county auditor or county board of revision or in the official custody or possession of such officer or board shall be open to public inspection.

16. Fees

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