

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. Notwithstanding these criteria, R.C. 5715.19(A)(6) applies.
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.

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 at 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.



BOARD OF REVISION

County Auditor: Carri L. Brown, PhD, MBA, CGFM

County Treasurer: James N. Bahnsen, CPA Inactive

County Commissioner: David L. Levacy

Resources for Filing Complaints with the Fairfield County Board of Revision

Please review the following resources carefully before filing a complaint with the Fairfield County Board of Revision.

Complaint Information Packet - Read Before Filing a Complaint

- The Complaint Information Packet provides detailed guidance on the complaint process, including required documentation, applicable property tax rates, filing deadlines, and the official rules and procedures governing filings and hearings before the Fairfield County Board of Revision.

Ohio Board of Revision Resource Center (OBORRC)

- Find additional information and resources to assist you in filing a complaint at the online Ohio Board of Revision Resource Center (OBORRC) <https://www.co.fairfield.oh.us/OBORRC/>

Complaint Forms

Complaint Against the Valuation of Real Property

- For complaints challenging the valuation of real property (DTE1 FORM)
<https://bit.ly/BORDTE1>

Complaint Against the Valuation of a Manufactured or Mobile Home Taxed as Real Property

- For complaints challenging the valuation of a manufactured or mobile home taxed like real property (DTE1M FORM)
<https://bit.ly/BORDTE1M>

Complaint Against the Assessment of Real Property Other Than Market Value

- For complaints challenging the assessment of real property other than market value (DTE2 FORM)
<https://bit.ly/BORDTE2>

Tax Appeals (Board of Tax Appeals – BTA)

- The Ohio Board of Tax Appeals resolves disputes between taxpayers and taxing authorities, including county boards of revision. Ohio Board of Tax Appeals (BTA) - Notice of Appeal Form (DTE4)
<https://bit.ly/BORDTE4>

Board of Revision Case File Downloads

- Board of Revision case information and related materials
Download BOR case information
<https://bit.ly/BORCaseFiles>

Assistance and Additional Information

- Completed (DTE 1, 1M, and 2) complaint forms may be submitted by mail, in person, or by email.

Mail or In-Person Delivery:

Board of Revision
108 N. High Street
Lancaster, OH 43130

Email Submission:

boardofrevision@fairfieldcountyohio.gov

- For more information or additional assistance, contact the Fairfield County Auditor's Office at **740-652-7030**.

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FOR IMMEDIATE RELEASE

Tuesday, January 20, 2026

Fairfield County Board of Revision Explains Property Valuation Complaint Process

Deadline to File Complaints for 2025 Tax Year is March 31, 2026

Fairfield County, Ohio — Property owners in Fairfield County who disagree with the *valuation* of their real property can file a formal complaint with the Fairfield County Board of Revision (BOR). Linda O’Toole, Esq., Board of Revision Administrator, has outlined the process, deadlines, hearing procedures, and evidence requirements to assist property owners.

Filing a Board of Revision Complaint

The BOR process begins with the filing of a formal complaint. The Ohio Revised Code specifies which individuals or entities have legal standing to file. Complaint forms are available on the Fairfield County Auditor’s website or at the office.

Filing Period:

- Complaints may be filed beginning January 1
- Deadline: March 31
- Complaints must be received or postmarked by March 31 to be considered timely
- Late filings will be dismissed as required by law

Complaints filed in 2026 must relate to the 2025 tax year.

Hearing Attendance Options

The Fairfield County Board of Revision allows parties or their legal counsel to attend hearings **in person or virtually**, provided advance notice is requested.

Board of Revision Hearing Procedures

BOR hearings are formal and recorded proceedings. Each hearing begins with an introduction of the case and exhibits. Parties and attorneys must identify themselves, and attorneys must formally enter their appearances for the record.

Presentation of Evidence and Testimony

- The complainant presents evidence and/or testimony supporting their opinion of the property’s **market value**
- The BOR reviews **valuation only**, not tax amounts
- Counter-complainants are given the same opportunity to present evidence
- All testimony is given under oath
- Parties may question opposing witnesses
- The BOR Administrator and Board Members may also ask questions

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Conclusion of the Hearing and Decisions

After evidence is presented, the BOR Administrator explains appeal rights, if applicable. The Board issues a written decision within **30 days** of the hearing, which is mailed or emailed to the parties or their counsel.

Evidence Considered by the Board of Revision

Generally Sufficient Evidence Includes:

- A sale between unrelated parties within 24 months of the tax lien date (January 1 of the tax year at issue), provided the alleged sale meets the requirements set forth in Ohio Revised Code 5715.19(A)(6)(a), if applicable
- A formal appraisal prepared by a licensed appraiser who personally evaluated the property as of the tax lien date
- Documentation of negative property conditions (such as damage), including invoices, contracts, or photographs which directly supports the opinion of value requested.

Generally Insufficient Evidence Includes:

- Comparable sales data without a formal appraisal
- General economic condition statements
- Listing prices for unsold properties
- Undocumented claims of property damage
- General statements of under-valuation or over-valuation without appraisal support

Important Reminder - Filing Deadline

Property owners wishing to challenge their property valuation for the **2025 tax year** must file their BOR complaint by **Tuesday, March 31, 2026**.

Complaint forms and 2026 BOR case files are available at: <https://bit.ly/FFCoBOR>

A video explaining the BOR can be found at: <https://bit.ly/FFCoBORVideo>.

For questions, contact the Fairfield County Auditor's Real Estate Office at **(740) 652-7030**.

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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 1/1/2025. Evidence regarding fair market value is presented to the BOR, which is comprised of the County Auditor, the County Treasurer, and a County Commissioner, or their respective designees. Evidence of fair market value may include:

- Documentation of a recent property sale that was advertised on the open market.
- A certified appraiser's report with an opinion of value as of 1/1/2025.
- Documentation showing how nearby similar properties have recently sold for prices that differ from the property valuation at issue.
- Documentation of damages within the last 3 years.

Evidence that the BOR cannot accept to support 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 regarding fair market value of a property as of 1/1/2025.
- Property owners and/or their representatives (as allowed by statute) will be permitted to present evidence within a designated timeframe. Parties must adhere to these designated time-frames, which allow the BOR to efficiently manage its docket, which often includes numerous cases on a given date.
- BOR members, or those who have filed counter-complaints, may also speak or ask questions.
- BOR decisions will be mailed within a reasonable time after the hearing date.



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 for. "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 are required to pass a levy for this outside millage.**

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 full mass appraisals conducted every six years. By Ohio law, values are set to the current market value. Recent sales of comparable property are used to support 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. The tax lien date for the 2026 BOR season is January 1, 2025.** Evidence may 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, 2026, for property values set as of January 1, 2025. Taxes due relative to 2025 property values are collected in 2026. **There are standard, good reasons to file a complaint, such as:**

- The property has had documented damage in the last three years.
- The property recently sold on the open market (known as an arms-length transaction) for an amount different than the value set by the county.
- An appraisal has been completed by a certified appraiser which reflects 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.

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., excluding 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(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. Pursuant to R.C. 5715.19, the following persons or entities may file a complaint with the BOR: 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 prosecuting attorney or treasurer of the county; or the legislative authority of a subdivision or the mayor of a municipal corporation may file such a complaint regarding any such determination affecting any real property in the county so long as the specific requirements set forth within R.C. 5715.19(A)(6) are met, 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 Ohio R. Civ. P 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 ensure 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.