

ALL B.O.R (DTE 1) FORMS MUST BE SUBMITTED IN ORIGINAL FORM WITH SEALED NOTARIZED OWNER OR AGENT SIGNATURES BY STATUTE AFTER JANUARY 1 BUT PRIOR TO CLOSE OF BUSINESS (4:30 PM) ON MARCH 31. FILING OF THE FORM DOES NOT PRECLUDE TIMELY PAYMENT OF TAXES. REFERENCE O.R.C 5715, ET SEQ.



FILING A COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

What you need to know

Please carefully read the instructions for completing the valuation complaint printed on the back side of the complaint form (DTE FORM 1).

Note: Many valuation complaints are dismissed by County Board of Revision and the Ohio Board of Tax Appeals every year because they are signed and filed by a person or agent who is not the "person owning taxable real property" as it is defined in R.C. 5715.19(A)(1). You may want to consult with an attorney prior to filing your complaint.

YOUR HEARING

If you are the property owner you may not need a lawyer for your hearing. However, this is a legal proceeding and it may be worthwhile to have counsel - the choice is up to you. Many property owners are able to handle their own hearing.

If you decide to handle your own hearing, this fact sheet is designed to give you some simple pointers about how to do so effectively. It is not designed to give you legal advice.

WHAT TO EXPECT

You will be notified of a hearing date by certified mail, typically two weeks in advance. Several other cases will be set for the same day. You should plan to arrive at least 10 minutes early.

While the hearing is considered a formal hearing, the Board of Revision will strive for a relaxed atmosphere so that all the information regarding the property is forthcoming so that the true

market value of the property can be ascertained.

You will be given an opportunity to speak, and present any documents or other evidence, including witnesses, to the Board. If the school board filed a counter-complaint their attorney will be there and will be permitted to ask questions and present documents or witnesses also. Both of you are allowed to ask questions of witnesses.

The Board of Revision will consider all the evidence presented and rule on your appeal. The Board

WHAT IS THE BOARD OF REVISION?

The Board of Revision is made up of the County Treasurer, the County Auditor and the president of the Board of County Commissioners. Its purpose is to provide you with a fair, independent appeal hearing about your property value.

may agree with the valuation you presented or may order a different valuation or order that the current valuation stands. In most cases your decision will be mailed to you by certified mail within two weeks of your hearing.

APPEAL: If you still disagree with the valuation the Board of Revision has placed upon your property you may file an appeal with the Ohio Board of Tax Appeals using Form DTE 4 (available at the Auditor's Office) within 30 days after the Board of Revision notice is mailed. You may also appeal at the Geauga

County Court of Common Pleas.

TYPICAL EVIDENCE

Anything that might affect the value of your property can be presented to the Board. This may include things like:

- Evidence of damage to the property.
- A recent arm's length sale for a lower amount.
- An appraisal by a certified appraiser.
- Evidence of interior conditions (photos) that would tend to lower the value of the property and would not be evident from the street.
The burden of proof is on the property owner in any appeal per Ohio Law

IF YOU HAVE ANY QUESTIONS PLEASE CALL OUR OFFICE

Frank J. Gliha Auditor

**231 Main St, Chardon, OH 44024
440-285-2222 - 564-7131 - 834-1856
Extension 1601**

or

Direct Line (440) 279-1601

Web site:

**<http://www.auditor.co.geauga.oh.us>
Email: auditor@co.geauga.oh.us**

TENDER PAY

A Tender Pay worksheet or corrected tax bill must be obtained from the County Auditor and submitted with payment IF YOU ARE UNABLE TO ATTEND YOUR HEARING ON THE DATE REQUESTED, IT WILL BE THE OPTION OF THE BOARD OF REVISION TO PROCESS YOUR COMPLAINT AT THE ORIGINAL HEARING DATE WITHOUT YOUR PRESENCE.

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

TAX YEAR _____

COUNTY _____

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 of contact person	
5) Complainant's relationship to property if not owner	

If more than one parcel is included, see "Multiple Parcels" on back

6) Parcel number from tax bill	Address of property	PLEASE SUPPLY PHONE NUMBERS (HOME) (WORK)

7) Principal use of property:

8) The increase or decrease in taxable value sought. Counter-complaints supporting Auditor's value may have zero in column D

Parcel Number	Complainant's Opinion of Value			
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)	Column C Current Tax. Value (From Tax Bill)	Column D Change in Taxable Value (+ or-) (Column B minus Col. C)

9) The requested change in value is justified for the following reasons:

10) Was property sold in the last 3 years? Yes ___ No ___ Unknown ___ If yes, show date of sale _____ and sale price \$ _____; and attach information explained in "Instructions for Questions 10" on back.

11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 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 the attached sheet. See ORC 5715.19(a)(2) for a complete explanation.

- The property was sold in an arm's length transaction;
- A substantial improvement was added to the property;
- The property lost value due to a casualty;
- Property's occupancy changed by at least 15%

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 _____ Title (if agent) _____

Sworn to and signed in my presence, this _____ day of _____, _____.

The filing of this complaint does NOT preclude timely payment of taxes.

Notary Public

INSTRUCTIONS FOR COMPLETING FORM

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. 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 valuation complaint.

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 claimed 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 (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.

GENERAL INSTRUCTIONS: Valuation complaints must relate to the total value of both land and building. 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 ten 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.

Section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within his 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 QUESTION 10: If property was sold in that last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with 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.

NOTICE: R.C. 5715.19, as amended by H.B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since the statute has been declared to be unconstitutional by an Ohio Court of Appeals, the Board of Tax Appeals and many County Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you choose a non-attorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.

*Return completed form to: Geauga County Auditor
Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293*