

**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**

Charles E. Walder, Auditor  
231 Main St, Chardon, OH 44024  
440-285-2222 - 564-7131 - 834-1856  
Extension 1601

or  
Direct Line (440) 279-1601

Website:

<https://www.auditor.co.geauga.oh.us>

Email: [appraisal@gcauditor.com](mailto:appraisal@gcauditor.com)

### **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.**

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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property			
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person			
5. Email address of complainant			
6. Complainant's relationship to property, if not owner			
<b>If more than one parcel is included, see "Multiple Parcels" on back.</b>			
7. Parcel numbers from tax bill		Address of property	
8. Principal use of property			
9. 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
10. The requested change in value is justified for the following reasons:			

11. 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 11" on back.

12. 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.

13. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_ .

14. Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown

15. 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.

- |  |   |
|--|---|
| <input type="checkbox"/> The property was sold in an arm's length transaction. | <input type="checkbox"/> The property lost value due to a casualty.   |
| <input type="checkbox"/> A substantial improvement was added to the property.  | <input type="checkbox"/> Occupancy change of at least 15% had a substantial economic impact on my property. |

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) \_\_\_\_\_  
Signature

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

Notary \_\_\_\_\_  
Signature

# Instructions for Completing DTE 1

DTE 1  
Rev. 02/19

**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. 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.

**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 9.** 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 11.** 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.

**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.**