

**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

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

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

10) Was property sold within the last 3 years? Yes  No  Unknown . If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_; and attach information explained in "Instructions for Question 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 attached sheet. See RC. 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 the 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 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 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 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 the 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 that 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 nonattorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.



Rhonda Eddy-Stienecker  
Allen County Auditor

## Board of Revision: What do I have to do?

### COMPLETING THE FORM

The Ohio Revised Code requires the Board of Revision to determine the value of your parcel as of **January 1, 2011**. The County Auditor reviews values every 3 years. The last appraisal was completed for tax year 2009. The next update will be for tax year 2012.

The following is numbered to coincide with the "Complaint Against the Valuation of Real Property" form. The Complainant should fill out all information, except the Board of Revision (BOR) number line. Be sure each line has a response and use N/A if not applicable. The BOR may dismiss a complaint if the form is not properly completed. The BOR has jurisdiction to consider the value of the current tax year only—no prior years will be considered.

1. Owner of Property—If jointly owned, please state both names.
2. Complainant, if not owner—Only fill in this line if you are the buyer of a land contract and are responsible for the taxes.
3. Complainant's Agent—Please fill in this line if you are the owner's agent.
4. Telephone number of contact person—Best daytime phone number available.
5. Complainant's relationship to the property owner, if not the owner.
6. Parcel Number—Write parcel number and address of property. The parcel number is located on your tax bill. You may also call the Allen County Auditor's office at 419-228-3700 x8794 or visit our website at [www.allencountyohio.com/auditor/bor](http://www.allencountyohio.com/auditor/bor) or assistance or for additional information.

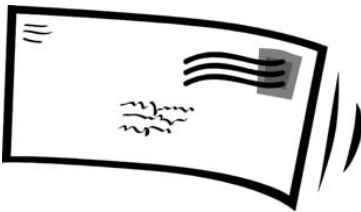
#### Need more Information:

Call 419-228-3700 x8794 or visit  
[www.allencountyohio.com/auditor/bor](http://www.allencountyohio.com/auditor/bor)

7. Principal use of the property—is the property being utilized as a primary residence, rental property, office, warehouse, etc.
8. Increase or decrease in taxable value sought.  
Column A = Your opinion of the Fair Market Value of your property  
  
Column B = Multiply column A by .35  
(i.e. \$100,000 x .35 = \$35,000)  
  
Column C = Current taxable value found on your tax bill or by calling 419-228-3700 x 8794  
  
**Column D = Column B - Column C**
9. The requested change in value is justified for the following reasons – State reasons why you feel your value is more accurate than that of the Auditor's office, for instance, sales in your neighborhood support the value change; completed new appraisal; or incorrect information regarding property features. The following are not considered valid reasons: Stating that your taxes increased or stating that the housing market dropped. The reason must be related to value or a discrepancy in the data (room count or square footage). You may attach additional information to support your claim, such as sales records, appraisals, etc..
10. Was the property sold in the last three years?—If the subject property sold within the last three (3) years, please list the date here. You may be required to prove that this sale was an arms-length transaction and that the sale price accurately reflects the value of the property.

## SUGGESTIONS FOR FILING

11. If the property was not sold but was listed for sale in the last three years, attach a copy of the listing agreement or other available evidence.—This may indicate why the value request is justified.
12. If any improvements were completed in the last three years, please show the date and total cost.—As building permits are filed, the Auditor's staff receives a copy to verify improvements. This may indicate that based on the improvements, it is likely that your value has increased.
13. Do you intend to present the testimony or report of a professional appraiser?—If unsure, place a check mark next to unknown. Many people choose to hire an appraiser as a disinterested, unbiased third party to render an opinion of value, or an attorney for legal advice. This may include the lessee, apartment manager or corporate officer.



**Mail completed BOR forms to:**

Allen County Auditor's Office  
ATTN: Board of Revision  
PO Box 1243  
Lima, OH 45802

All BOR complaints must be received and file stamped by our office by March 31, 2011. Postmarks are NOT accepted.

Forms must be SIGNED and NOTARIZED. For your convenience, a notary is available in the auditors or treasurers office. You must have photo ID for a notary to notarize your paperwork.

**Rhonda Eddy-Stienecker**  
**Allen County Auditor**

**Need more Information:**  
419-228-3700 x8794  
[www.allencountyohio.com/auditor/bor](http://www.allencountyohio.com/auditor/bor)

1. We encourage you to review the data pertaining to your property online or by contacting our office. If a clerical error is found, a formal complaint to the Board may not be necessary.
2. The BOR will not consider a complaint based solely on dissatisfaction with high taxes.
3. Read the Rules of Procedures attached.
4. If real estate is owned by a firm, corporation, partnership, or trust, a salaried employee, officer, partner, or trustee may file the Board of Revision complaint; however, they cannot practice law at the hearing [ORC 5715.19]. The Ohio Supreme Court has not ruled on the validity of whether a trustee can file a BOR complaint. Therefore, in the interest of protecting your appeal, we suggest that you please consult an attorney.
5. If in a particular complaint, the decrease/increase asked is in excess of \$17,500 assessed value (\$50,000 market value), each School Board involved must be notified in writing by our office [ORC 5715.19B]. The School Board has thirty (30) days to file a counter-complaint. No hearing will be scheduled until the additional thirty (30) days has elapsed.
6. For multiple parcel complaints, please read the instructions for the completion of forms.
7. You will be given the opportunity to present your information at a formal Board of Revision Hearing. The hearing will be recorded.
8. Early filing is beneficial to you and your case.
9. A complaint has the option of paying your real estate taxes based on the value stated in your complaint. This is known as a tender payment. The Board of Revision will calculate the tax and issue a corrected bill. To avoid being published in the delinquent tax list, the property owner must request the tender payment through the Board of Revision. If the owner is not successful at the Board of Revision, they will be required to pay the unpaid balance with interest.

# ALLEN COUNTY BOARD OF REVISION RULES OF PROCEDURE

The Board of Revision hereby enacts the following as its Rules of Procedure pursuant to the Ohio Revised Code 5715.02 et seq.

## **I. SCHOOL NOTICE**

- A. The County Auditor, as Secretary of the Board of Revision, shall give notice of each complaint in which the decrease/increase asked is in excess of \$17,500 assessed value (\$50,000 market value) to each board of education whose school district may be affected by the complaint. [ORC 5715.19 (B)]
- B. Within thirty (30) days after receiving such notice, a board of education may file a counter-complaint in support of, or objecting to, the amount of increase or decrease in value as stated on the original complaint. [ORC 5715.19 (B)]
- C. Upon the filing of a counter-complaint the board of education shall be made a party to the hearing.

## **II. INITIAL REVIEW AND OFFERS**

- A. The Board of Revision reserves to right to review complaints and make an offer of settlement to the parcel owner. An offer will be mailed to the parcel owner.
- B. The parcel owner has the right to accept or deny the offer.
- C. By accepting the offer, the parcel owner waives the rights to appeal the case.
- D. By declining the offer, the case will be scheduled for a formal hearing in front of the Board.

## **III. HEARING NOTICES AND RESCHEDULES**

- A. The County Auditor, as Secretary to the Board of Revision, shall schedule each complaint for hearing.
- B. A written notice stating the date, time, and place of the hearing shall be sent by certified mail to all parties of the complaint (provided the address is known) not less than ten (10) days prior to the hearing.
- C. The Board of Revision shall grant one (1) request for a reschedule of the hearing date from the original complainant and the counter-complainant. This request for reschedule shall be in writing (including telephone number), either mailed to, or faxed to the County Auditor so it arrives in the County Auditor's office at least five (5) days prior to the scheduled hearing date.
- D. In case of illness the Board of Revision shall reschedule another hearing date provided reasonable notice is given.
- E. If a counter-complaint was filed on the property, the party requesting the reschedule shall notify the parties affected by the request, and all parties and their attorneys shall mutually agree upon the reschedule request before the request shall be granted.
- F. All hearings shall be open to the public.

## **IV. APPEARANCE BEFORE THE BOARD OF REVISION**

- A. Any person who is a party to the complaint may appear.
- B. Attorneys representing a party to the complaint shall not be permitted to testify or appear in any capacity other than that of counsel. The owner of the property, or an appropriate expert witness, is required to be present in order for testimony to be given.

## V. WITNESSES AND TESTIMONY

- A. The Ohio Revised Code 5715.10 states, "The board may call persons before it and examine them under oath as to their own or another's real property to be placed on the tax list and duplicate for taxation, or the value thereof."
- B. It further states, "If a person notified to appear before the board refuses, or neglects to appear at the time required, or appearing refuses to be sworn or answer any question put to him/her by the board or by its order, the chairman of the board shall make a complaint thereof in writing to the probate judge of the county." [ORC 5715.10]
- C. Any witness, who will be giving expert testimony on a subject, must be qualified as an expert pursuant to Ohio Rules of Evidence #702 and #703.
- D. Parties not qualifying as experts to the Board of Revision's satisfaction, in its position as a trier of fact, shall be excluded from testifying to the extent that their proposed testimony relates to the giving of an expert opinion.
- E. An owner shall be considered competent to testify as to the value of his/her own property and need not qualify as an expert.
- F. Testimony as to comparable properties, their values, and recent sales values shall be considered expert testimony, which can only be presented by expert witnesses properly qualified as provided herein. Mere testimony that a certain property was transferred on a certain date for a certain price can be submitted to the Board of Revision in the form of a recording, certified copies of transfer deeds, or through any other acceptable form of evidence contemplated under Ohio Rules of Evidence. However, the Board of Revision will not consider them as comparable sales without expert opinion testimony indicating how they are comparable.
- G. A complainant party's attorney may not appear in lieu of the owner to provide testimony. The owner's opinion of value may only be expressed by the owner, or an appropriate expert witness.
- H. The Board of Revision may impose other sanctions on the party to the matter as it deems just and equitable after considering the relationship of the witness to the party.

## VI. HEARSAY EVIDENCE

- A. Hearsay evidence is a statement by one person as to what another person says or thinks. Any testimony must be relative and drawn from a person with actual and personal knowledge of these matters in order to present this evidence before the Board of Revision.
- B. The Board of Revision shall not accept hearsay evidence in the form of documents or oral testimony concerning:
  - 1. the terms and conditions of a sale or the motives of the parties to the sale
  - 2. the owner's opinion of the value of the property offered by someone other than the owner
  - 3. financial data
  - 4. the condition or operations of the property

## VII. SUBMITTING EVIDENCE TO THE BOARD OF REVISION

- A. A party to the complaint intending to introduce evidence involving expert opinion shall file with the Board of Revision a summary of that opinion and a summary of the expert's qualifications at least **five (5) days** prior to the time of the hearing on the complaint.
- B. If an appraiser will testify, a copy of the appraisal shall be filed to meet the requirements. A copy of the appraisal shall also be served upon other parties to the matter.
- C. For income-producing, commercial or industrial property the following information shall be submitted to the Board of Revision.
  - 1. Physical data
    - a) A description of the improvements to the property, including age, construction, size, mechanical equipment, use and functional adequacy.

- b) Any changes in the condition of the property occurring or completed within the last three (3) years such as new construction, etc., together with the total actual cost of any new improvements and the date completed.
- 2. Rental property
  - a) Provide a financial statement detailing all income, actual operating expenses, fixed expenses, replacement reserves, and rental losses due to vacancy and uncollectable accounts for the tax year in question and for the prior three (3) years, or back to the last transfer of ownership, if transferred within the past three (3) years.
  - b) Give the identity and description, including size or type, of each rental unit.
  - c) Provide the current rent roll showing potential rent
  - d) Provide the lease or rental date for each tenant and the lease terms, options, base rent plus provisions for additional rent or service charges, etc.
  - e) List all other income, such as parking, laundry, etc.
- 3. Other information
  - a) Provide current zoning status of property
  - b) Provide a sketch, map and floor plan of the property (This is not required for apartment buildings.)
- D. The Board of Revision may obtain additional information by requiring the complainant and/or the owner of the property, upon not less than thirty (30) days written notice, to provide the Board of Revision with such information. The Board of Revision may request additional information at the hearing.
- E. The Ohio Revised Code [5715.19] provides that a complainant “shall provide 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 of Revision cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the Board of Revision.

#### **VIII. INDEPENDENT OR APPRAISER EXPERTS**

- A. All agents, or other representatives, presenting evidence to the Board of Revision shall submit a copy of their contract with the owner as a part of the evidence of the case.
- B. The Board of Revision will not consider as evidence any document or exhibit, other than those herein specified, that is prepared by a person not present at the hearing and, therefore, not capable of being questioned by the Board of Revision.
- C. Any individual who expects to rely upon a document prepared by an independent or expert appraiser shall require that individual be present at the hearing to testify before the Board of Revision, and be questioned regarding the appraisal and/or other exhibits which have been prepared or submitted. The Board of Revision shall not rely solely on the document itself.

#### **IX. EVIDENCE OF VALUATION**

- A. Evidence of valuation must relate to the total value of both land and improvements. The over-assessment of land, if not accompanied by an under-assessment of buildings in like amount, will not justify a reduction.
- B. The Board of Revision may increase or decrease the total value of any parcel included in a complaint.
- C. The owner’s opinion of value, if unsupported by facts, will not be considered competent evidence before the Board of Revision.

#### **X. RECORD**

- A. The Board of Revision creates a formal record of the activities that take place before it.
- B. Each hearing’s minutes are taken either using a tape recording system or a court stenographer.

- C. A transcript of the hearing is available at the cost of either reproducing the tape recording or the cost of obtaining the transcript from the court stenographer.

## **XI. GROUNDS FOR DISMISSAL**

- A. Late filing – A complaint for the current tax year shall be filed with the County Auditor on or before the thirty-first (31st) day of March of the ensuing tax year. [ORC 5715.19 (A)(1)]
- B. Same Interim – Ohio Revised Code [5715.19 (A)(2)] states, "No person, board, or officer shall file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period, unless the person, board, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:
  - 1. The property was sold in an arm's length transaction, as described in section 5713.03 of the Revised Code;
  - 2. The property lost value due to some casualty;
  - 3. Substantial improvement was added to the property;
  - 4. An increase or decrease of at least fifteen percent in the property's occupancy has had a substantial economic impact of the property."
- C. No opinion of value – failure to complete or show value information for board of education notice in Section 8 on DTE Form 1 [Supreme Court case *Cleveland Electric Illumination Company v. Lake County Board of Revision*]
- D. Any complainant party not providing data deemed to be competent and relevant which is requested by the Board of Revision. [ORC 5715.19 (G)]
- E. Failure to appear and prosecute at the scheduled hearing time is grounds for dismissal.
- F. The signature on the complaint must be that of the owner of the property, an attorney, or the general partner of a partnership. [Ohio Supreme Court case *Sharon Village Limited v. Licking County Board of Revision* (1997), 78 Ohio St. 3d 478, and *Worthington City School District Board of Education v. Franklin County Board of Revision* (1999), 85 Ohio St. 3d 156, and the decision of the Court of Appeals for the Eighth Judicial District in *C.R. Truman, L.P. v. Cuyahoga County Board of Revision* (July 27, 2000), Cuyahoga App. No. 76713, unreported, discretionary appeal denied April 11, 2001]

## **XII. WHO CAN SIGN THE COMPLAINT**

- A. The preparation, signing, and filing of a complaint on behalf of another person constitutes the practice of law. [Ohio Supreme Court *Sharon Village Limited v. Licking County Board of Revision* (1997), 78 Ohio St. 3d 478, and *Worthington City School District Board of Education v. Franklin County Board of Revision* (1999), 85 Ohio St. 3d 156, and the decision of the Court of Appeals for the Eighth Judicial District in *C.R. Truman, L.P. v. Cuyahoga County Board of Revision* (July 27, 2000), Cuyahoga App. No. 76713, unreported, discretionary appeal denied April 11, 2001]
- B. The signature on the complaint shall be the owner of the property, an attorney, or the general partner of a partnership. An attorney shall sign the complaint for a trustee of a trust, a managing partner of a limited liability partnership, an officer of a corporation, or a school district.