

**INSTRUCTIONS FOR COMPLETING AN
APPEAL TO THE BOARD OF REVISION
DTE FORM 1 (REVISED 02/2019)
“COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY”**

- Neatly type or print all information.
- Please read the Board of Revision Rules of Procedure rules completely.
- Carefully read the instructions on the back of the complaint form, as well as these instructions.
- A complaint may be dismissed if the information is not filled in completely.
- A complaint is heard on the current market value of the property, not the tax dollars paid.
- Any information submitted with your complaint becomes part of the permanent record.
- Notices are sent by certified mail or internet identifier and ordinary mail to all parties listed on the complaint form, as well as those listed on any counter-complaint.
- Filing deadline is March 31st according to Ohio Revised Code 5715.19. The Board of Revision deems it necessary to have a start date for filing complaints on January 2nd. Any filings prior to January 2nd may be based on values unapproved by the Ohio Department of Taxation. These unapproved values may be subject to change prior to January 2nd depending on Department of Taxation requirements.
- If the stated amount of increase or decrease (Section 9, Column C, “Change in Value”) is at least \$50,000 or greater, a notice is sent to the affected board of education. The board of education then has an opportunity to file a counter-complaint, if they disagree with your opinion of value.
- Evidence of valuation must relate to the total of the parcel(s) of property listed on the complaint form (land and improvements). For example: if it is your opinion that the land is over-valued and the buildings have a correct or low value, both equaling an acceptable total value, it shall not justify a reduction.
- The Board of Revision may increase or decrease the total value of any parcel(s) listed on the complaint form.
- The Board of Revision will notify all parties to the complaint not less than ten (10) days prior to the hearing. The notice will include the date, time and place of the hearing.
- Please call (419) 636-5639 if you have general questions regarding instructions. Please note we cannot advise you on legalities or the amounts you need to complete the form. There are detailed instructions included for that purpose.

The following will assist you in completing the form:

- A. BOR No. - The Board of Revision (BOR) case number is set by the Auditor’s Office.
- B. Date Received – The Auditor’s office date stamps the form when received.
- C. Tax Year – the tax year, on which the values are based, must be the current tax year. A complaint can be dismissed if filed on past year(s).

- The tax cycle is somewhat confusing “Current Tax Year” is actually the previous year. For example: in 2020 you are paying taxes for 2019, therefore 2019 is the correct current tax year.
- D. County – the name of the county where the property is located.
 - E. Original complaint – check this box if you are the first party to file a complaint with the county.
 - F. Counter complaint- check this box if you are countering a complaint already filed with the county.
 - G. Owner of property – enter the name and mailing address of the owner of the parcel of property as of the date of this filing.
 - H. Complainant if not owner – if you are not the owner of the parcel of property, enter your name and mailing address, otherwise, this area is blank. (See Y – who can sign)
 - I. Complainant’s agent – if you are represented by an attorney; their name and mailing address are entered here. (See Y – who can sign)
 - J. Telephone number and email of contact person – enter the phone number and email of the person the Board of Revision should contact if they have questions.
 - K. Complainant’s relationship to property if not owner – if you are not the owner of this parcel of property, enter your relationship to the parcel.
 - L. Parcel number from tax bill – enter the parcel number(s) as stated on the county’s records or on your tax bill(s). (See “Multiple Parcels” on back of form)
 - M. Address of property – enter the street and city (physical location) of each parcel of property listed on the complaint form.
 - N. Principal use of property – such as residence, business use, apartments, etc.
 - O. Parcel Number – enter the parcel number(s) of each parcel of property (See L above).
 - P. Column A Full Market Value – enter your opinion of full market value for each parcel listed. This is typically the price at which the parcel would sell offered on the open market. A complaint is subject to dismissal if this area is blank.
 - Q. Column B Current Market Value – this is what the auditor office value is.
 - R. Column C Change in Value – subtract the value entered in Column A from the value entered in Column B.
 - S. The requested change in value is justified for the following reasons – enter your reason(s) for filing this complaint, use additional paper if necessary.
 - T. Was property sold...- answer the question as stated on the complaint form.
 - U. If property was not sold... - answer the question as stated on the complaint form.
 - V. If any improvements...- answer the question as stated on the complaint form.
 - W. Do you intend...- answer the question as stated on the complaint form.
 - X. If you have filed...- No person may file a complaint against the valuation of any parcel, if that parcel was filed on in a prior tax year. A complaint is subject to dismissal if filed on in the same interim period. Exceptions are new construction, destruction, change in ownership or decrease of at least 15% in the property’s occupancy has had a substantial economic impact of the property.

Y. I declare...- date, sign and state title. A complaint is subject to dismissal if not properly signed. The signature on the complaint must be the owner of the property, an attorney, the general partner of a partner of a partnership, or an officer of a corporation. An attorney shall sign the complaint for a trustee of a trust, a managing partner of a limited liability partnership, or a school district. Have the complaint notarized.

Tax year C BOR no. A
 County D Date received B

DTE 1
 Rev. 12/22

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

E Original complaint Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1. Owner of property	G		
2. Complainant if not owner	H		
3. Complainant's agent	I		
4. Telephone number and email address of contact person J			
5. Complainant's relationship to property, if not owner K			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill		Address of property	
L		M	
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
O	P	Q	R
9. The requested change in value is justified for the following reasons: S			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale T
 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. U

12. If any improvements were completed in the last three years, show date _____ and total cost \$ V

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

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. X

- 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) Y Title (if agent) _____

Complainant or agent (signature) _____

Sworn to and signed in my presence, this _____ day of _____
(Date) (Month) (Year)

Notary _____ Y