

# Portage County Board of Revision

## Suggestions/Instructions for Filing Complaint Against the Valuation of Real Property

- Persons considering filing a complaint with the Board of Revision are encouraged to review the data pertaining to the subject property as contained in the County Auditor's property record(s) with one of the staff members. If a clerical error is found, a formal complaint to the Board may not be necessary.
- Please read **ALL** instructions on both sides of the complaint form carefully. Be sure each question/line has a response. Use "n/a" if not applicable. All information except the BOR number should be filled in by the complainant. Please TYPE or PRINT legibly. Please be sure that the mailing address on the form is a location that you can receive mail.
- Be advised that the Board of Revision may dismiss a complaint if the form is not properly filed; if any information is missing or withheld; or filed by an improper party. Please refer to the Ohio Revised Code notice on the back of the DTE1 form as to who should sign/file your complaint. **You may need an attorney to prepare your complaint.** The staff of the Auditor's Office cannot give advice or offer opinions that could be interpreted as legal. You should seek advice from an attorney for filing instructions.
- The Board of Revision will not accept any complaint that does not have the complainant's signature notarized.
- Be advised that the Board of Revision has jurisdiction to consider/adjust values for the current tax year only. No prior years will be considered.
- Please round all "Complainant's Opinion of Value" (Line 8 - Column A) to the nearest 100.
- Complainant must provide the Board with clear, convincing evidence and testimony as to the value of the subject property. Failure to do so can result in denial.
- If the complaint is based upon a recent sale, the complainant will be required to prove:
  - The sale was an arms-length transaction  
**As defined by the Department of Taxation, a "valid" home sale is one which meets the International Association of Assessment Officers (IAAO) guidelines for a sale which can be used in sales ratio studies for valuation through mass appraisal of property. Valid sales are generally defined as arms-length transactions between willing sellers and motivated buyers. Among the types of transactions that would NOT be classified as valid would be foreclosure sales (not a willing seller), sales involving banks or mortgage companies (not a motivated buyer and/or willing seller), sheriff sales (not arms-length) and sales among family members (generally not arms-length).**
  - The sale price accurately reflects the value of the property as of the tax lien date
- High taxes are not always indicative of a high property valuation. By no means will the Board of Revision consider a complaint based solely on dissatisfaction with high taxes.
- If the stated amount of increase/decrease is at least \$17,500 assessed value, a notice will be sent to the affected Board of Education. The Board of Education has thirty (30) days in which to file a counter-complaint. **No hearing will be scheduled until the additional thirty days has elapsed.**
- Any questions or help needed, please contact the office before filing or mailing your application.
- Return the complaint along with any additional information requested to the Portage County Board of Revision after **January 1 and before March 31**. Per O.R.C. 5715.19(1) all complaints **MUST** be in this office by close of business March 31.

449 South Meridian Street, PO Box 1217, Ravenna, Ohio 44266-1217  
(330) 297-3568 Fax (330) 297-4560  
*An Equal Opportunity Employer*

**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 PORTAGE \_\_\_\_\_

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 C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Column B minus Column 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 R.C. 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 casualty;
- 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) \_\_\_\_\_

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 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 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 chose a nonattorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.

#### RETURN COMPLETED FORM TO:

Janet Esposito, Portage County Auditor  
449 South Meridian Street  
PO Box 1217  
Ravenna, OH 44266