

## Instructions for DTE Form 1 (Revised 01/02)

### “Complaint Against the Valuation of Real Property”

**CAREFULLY READ** and follow these instructions and the instructions on the back of the complaint form. Because the Ohio Supreme Court considers filling out the complaint form by anyone other than the owner as “the practice of law”, only a lawyer may assist you in completing this form.

Neatly print or type all information. The A-Z letters correspond with the letters on the attached complaint form.

- A. *BOR No.* – Auditor’s office will set the Board of Revision (BOR) case number.
- B. *Date Received* – Auditor’s office date stamps the form when received. A complaint can be dismissed if filed after the March 31<sup>st</sup> deadline.
- C. *Tax Year* - Must be the current tax year which is the year prior to the calendar year. A complaint can be dismissed if filed on past year(s).
- D. *County* - Name the county where the property is located.
- E. *Original complaint* - Check this box if you are the first party to file. If you were notified that a school filed, see “F”
- F. *Counter complaint* - If you were notified that a school filed, or you are the school, check this box as countering a complaint already filed.
- G. *Owner of property* - Enter the name and mailing address of the owner of the property as of the date of this filing. If jointly owned, please state both names.
- H. *Complainant if not owner* - If you are not the owner of the property (or you are filing for the owner) and are filing a complainant, enter your name and mailing address here, otherwise, this area is blank. (see Z)
- I. *Complainant’s agent* - If you are represented by an attorney, their name and mailing address are entered here.
- J. *Telephone number of contact person* - Enter best daytime phone number of the person the Board can contact.
- K. *Complainant’s relationship to property if not owner* - If not the owner of this property, enter your relationship to the property.
- 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 complaint form)
- M. *Address of property* - Enter the street address and city (physical location) of each property listed on the complaint form.
- N. *Principal use of property* – Enter use of property, such as residence, rental, office, apartment, storage, etc.
- O. *Parcel Number* - Enter the parcel number(s) of each parcel of property (See L above).
- P. *Column A True Value* - Enter your opinion of fair market value for each parcel listed. For example: the price a parcel would sell if offered on the open market. A complaint can be dismissed if left blank.
- Q. *Column B Taxable Value* - 35% of the value entered in Column A. For example  $\$100,000 \times 0.35 = \$35,000$
- R. *Column C Current Taxable Value* - Current taxable value found on your tax bill, or found on the county’s record card as assessed value.
- S. *Column D Change in Taxable Value* - Subtract Column B value from Column C value.
- T. *The requested change in value is justified for the following reasons* – State reasons why you feel your value is more accurate than the county’s value. Use additional paper if necessary.
- U. *Was property sold...* – If property sold within the last 3 years, enter the information. You may be required to prove this is an arm’s length transaction.
- V. *If property was not sold...* – if listed for sale in the last 3 years attach a copy of your settlement agreement or other available evidence.
- W. *If any improvements...* – If remodeling, improvements, additions over the last 3 years, list them and cost.
- X. *Do you intend...* – Are you hiring an appraiser to create an appraisal specifically for the Board of Revision? Previously created appraisals such as for refinance, or mortgage have appraised values that vary greatly depending on the purpose for which the appraisal was prepared.
- Y. *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, unless the County has under gone a revaluation or triennial update, or the property has had new construction, destruction or change of ownership. A complaint can be dismissed if filed in the same interim period.
- Z. *I declare...* - A properly authorized signature is required. Add date and title. Have the signature notarized. A complaint can be dismissed if not properly signed.

**SUGGESTION:**

- Review the data pertaining to your property online or in the Auditor's Office. If you find an error in the facts about your property, bring it to the attention of the Auditor's Office. They might be able to correct a clerical error and recalculate your property's value making a complaint unnecessary.
- If your complaint is incomplete, it may be dismissed by the Board of Revision.
- A complaint is heard based on the current market value of the property. The Board of Revision cannot consider a complaint based solely on dissatisfaction with high taxes.
- Any information submitted with your complaint becomes public record.
- If you request a value decrease that is above \$50,000 in market value (\$17,500 in taxable value), the School Board in which the property is located will be notified of the complaint by the Board of Revision. The School Board has 30 days to file a counter-complaint. If a counter-complaint is filed, the School Board will be a party to this complaint.
- Evidence of valuation must relate to the total value of the property (land and improvements), not just land or just improvements.
- The Board of Revision may increase or decrease the total value of any parcel listed on the complaint form.
- All notices are sent by certified mail to all parties listed on the form, as well as on any counter-complaint filed.
- Filing a complaint can result in you having to participate in a formal hearing before the Board of Revision. As property owner, you must testify as to your opinion of the property's market value as shown on Line 8, Column A on the form.

**AUTHORIZED SIGNATURE:**

- The complaint (DTE Form 1) must have a signature. The Ohio Supreme Court has ruled that only certain individuals may sign: owner, trustee, general partner, corporate officer or attorney. Other individuals should consult with an attorney. The complaint can be dismissed if signed by the following: tax agents, tax reps, accountants, appraisers, real estate agents or brokers.

**DEADLINE:**

- Board of Revision complaints must be physically in the Auditor's Office, and date stamped, by the close of the office on March 31<sup>st</sup>. Postmarks are not accepted.

**PAY YOUR TAXES:**

- Even though you have filed a complaint and have a hearing, pay your property taxes. Non-payment of your taxes will result in interest and penalties being added to your property's tax bill. Neither the Board of Revision, nor the County Auditor has authority to waive interest or penalties.

BOR NO.     A    

DATE RECEIVED  
    B    

**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     C      
 COUNTY     D    

ORIGINAL COMPLAINT  
 COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Name	Street Address, City, State, Zip Code
1) Owner of property <u>    G    </u>	
2) Complainant if not owner <u>    H    </u>	
3) Complainant's agent <u>    I    </u>	
4) Telephone number of contact person (    ) <u>    J    </u>	
5) Complainant's relationship to property if not owner <u>    K    </u>	

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

Parcel number from tax bill	Address of property
<u>    L    </u>	<u>    M    </u>

7) Principal use of property:     N    

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)		
<u>    O    </u>	<u>    P    </u>	<u>    Q    </u>	<u>    R    </u>	<u>    S    </u>

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

10) Was property sold within the last 3 years? Yes  No  Unknown . If yes, show date of sale     U     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.     V    

12) If any improvements were completed in the last 3 years, show date \_\_\_\_\_ and total cost \$     W    .

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

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 the following below. Please check all that apply and explain on attached sheet. See R.C. 5715.19(A)(2) for a complete explanation.     Y    

- 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     Z     Title (If Agent) \_\_\_\_\_  
 Signature \_\_\_\_\_

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

    Z      
 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.