

## **COMPLAINT OF ASSESSMENT CHECKLIST:**

- ✓ **Is the filing of the complaint form between January 1st and March 31st, 2019**
- ✓ **Is the following information completed?**

**Line 1: Owners name and mailing address**

**Line 4: Telephone number of contact person**

**Line 6: Parcel Number and Property Address**

**Line 8: Columns A, B, C, and D**

- ✓ **Is the application signed, dated, and notarized?**
- ✓ **Have you provided evidence to support value change?**
- ✓ **Have you read the Rules and Procedures provided in this packet?**

**NOTE: Please double check that the above items are complete. Incorrect information may slow the process. Thank you.**



Rachael S Gilroy  
Allen County Auditor

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

### PLEASE READ & FOLLOW INSTRUCTIONS WHEN COMPLETING THIS FORM

The Ohio Revised Code requires the Board of Revision to determine the value of your parcel as of **January 1, 2018**. The County Auditor reviews values every 3 years. The last mass appraisal was completed for tax year 2015. The last update was completed for tax year 2018.

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 and owner mailing address—if jointly owned, please state both names.
2. Complainant, if not owner—Only fill in this line if you are filing on behalf of owner. Include mailing address.
3. Complainant's Agent—Please fill in this line if you are the owner's agent. Include mailing address.
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 x 8807 or visit our website at [www.allencountyohauditor.com](http://www.allencountyohauditor.com) for assistance or for additional information.

#### Need more Information:

Call 419-228-3700 x8807 or visit  
[www.allencountyohauditor.com](http://www.allencountyohauditor.com)

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.**

**This column MUST be completed for the BOR to consider your value change.**

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 8807

**Column D = Column B - Column C**

9. The requested change in value is justified for the following reasons – **THE BURDEN OF PROOF IS ON THE COMPLAINANT. THE PURPOSE OF THE HEARING IS TO DISCUSS PROPERTY VALUE, NOT TAXES.**

List the reason why your value is more accurate than that of the Auditor's office. Information to justify a value change should be attached to the Complaint Form to support your claim, such as sales records, appraisals, pictures of interior & exterior improvements, etc...(If pictures are submitted they will be copied for our record and returned to the owner.) 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).

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.
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.

## *FILING DEADLINE*

All BOR complaints **MUST** be received and file stamped by our office by **March 31, 2019**. United States Postmarks are acceptable but private meter postmarks are not.

### **Mail completed BOR forms to:**

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

We now accept forms electronically by email  
[bor@allencountyohio.com](mailto:bor@allencountyohio.com) or by  
 FAX 419-222-2543 Attn: BOR

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.

## SUGGESTIONS FOR FILING

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. This hearing will be recorded.
8. Early filing is beneficial to you and your case.
9. A complainant 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.
10. The Board of Revision reserves the right to review complaints and make an offer of settlement to the parcel owner. An offer will be mailed to the parcel owner and the owner has the right to accept or deny the offer. By accepting the offer, the parcel owner waives the right to appeal the case. By declining the offer, the case will be scheduled for a formal hearing in front of the Board of Revision

*★ Must Be Completed ★*

DTE 1  
Rev. 01/19

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.

	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. Email address of complainant			
★ 6. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" on back.			
★ 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.			
	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 Question 10" 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.

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.

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 \_\_\_\_\_ Signature \_\_\_\_\_ Title (if agency) \_\_\_\_\_

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

★ Notary \_\_\_\_\_  
Signature

# Instructions for Completing DTE 1

DTE 1  
Rev. 01/19

**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 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 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.

**Complainant's Opinion of Value**  
**(Use this form for Multiple Parcels. All parcels must be in the same taxing district)**

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

## Allen County Board of Revision Rules of Practice and Procedure

### 1. Rules

The following rules are promulgated in accordance with Chapter 5715 and Section 323.66(B) (1) of the Ohio Revised Code.

### 2. Organization

- (A) The Board of Revision shall herein be referred to as the "Board". The office of the Board shall be at 301 N Main St. Lima, OH 45801 and shall be open every day from 8:00 a.m. to 4:30 p.m., Saturday, Sundays and legal holidays excepted.
- (B) The Board shall consist of the Auditor, Treasurer, and a member of the Board of County Commissioners selected by the Board of County Commissioners or their statutorily appointed designee.
- (C) The Board shall be in continuous session and open for the transaction of business during the business hours herein provided. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.
- (D) All proceedings and documents concerning your hearing are public record and may be copied, electronically transferred or displayed on the Auditor's website.
- (E) Each member's vote shall be recorded on the record as cast.

### 3. Service – School Board Attorneys

This section pertains to school board attorneys when they file counter-complaints. If your school district attorneys do not file counter-complaints, you may disregard this rule.

- (A) All pleadings, briefs, papers and other documents filed by a complainant with the Board, subsequent to the filing of the complaint, shall be served upon all parties.
- (B) Said pleadings, briefs, papers and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made.
- (C) Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney's or the party's last known address. Service by mail is complete upon mailing.

### 4. Copies

Any document that is filed with the Board shall be filed as one (1) copy on letter size (8½ "x 11") paper in a manner which is not permanently bound (i.e. no staples or binders). Materials should be paper-clipped, rubber banded or enveloped.

### 5. Appearance And Practice Before The Board

- (A) Following the decision of the Board of Tax Appeals, attorneys at law and owners of record of affected properties are permitted to file complaints for a reduction in value.  
According to the Ohio Supreme Court, if the property is in a name other than your individual name, in many cases the complaint should be filed by an attorney.  
The Board of Revision is following the directive of the Ohio Supreme Court in dismissing complaints filed by non-attorneys on behalf of a family member (other than a spouse) and persons holding powers of attorney.  
Recent Supreme Court and Board of Tax Appeals cases may permit the Board of Revision to hear cases filed by spouses, trustees, corporate officers and members of an LLC.  
Questions about your specific situation must be directed to your attorney.
- (B) Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.
- (C) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

### 6. Complaints-Filings

- (A) The complaint shall be filed with the county auditor, once the tax duplicate has been filed with the County Treasurer (around January 1<sup>st</sup> of each year), and on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real property taxes for the current tax year, whichever is later. Complaints filed after the March 31 deadline will be dismissed by the Board. A United States postmark dated March 31<sup>st</sup> is proof of timely filing. The complaint (DTE Form 1) must be filled out in its entirety; failure to do so may result in a dismissal. **THE BURDEN OF PROOF IS ON THE COMPLAINANT. THE PURPOSE OF THE HEARING IS TO DISCUSS PROPERTY VALUE, NOT TAXES.** Any

complainant shall file with the complaint or at a time not later than five (5) working days before the date of scheduled hearings the following information:

- (1) For complaints on Residential Property the following evidence shall be submitted for review by the Board of Revision. This information may be useful to the Board in determining whether an adjustment to the property value is warranted. This evidence could include:
  - a. Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.
  - b. A recent Appraisal Report if such is intended to be offered as evidence. Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will then advise the Board if he or she is in agreement with the Appraisal Report. The Board will then weigh all evidence and establish a value.
  - c. Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing current value based on the age/condition of the property.
  - d. Any other supporting documents including pictures of exterior and interior of property.
- (2) For complaints on Commercial/Industrial Property the following information shall be submitted:
  - a. Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
  - b. Lease agreements and/or rent rolls, if applicable.
  - c. Three preceding years of Income and Expense Statements or appropriate schedules of the complainant's Federal Income Tax Return.
  - d. Construction cost of a new building, if applicable (certified by the builder). These should include both hard and soft costs.
  - e. Appraisal report if such is intended to be offered as evidence.
  - f. Certified estimates from a contract or for repairs cited on the complaint.
  - g. Description of each rental unit, size, and type. Photographs welcome.
  - h. Current zoning status of property
  - i. Any other supporting documents.
- (3) Only one complaint per parcel may be filed in one triennial period unless the complainant alleges that one of the exceptions on Line 14 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies. If the complaint is withdrawn prior to the commencement of the hearing, the property owner retains the right to file a subsequent property valuation complaint within the current triennial period.
- (4) If the complainant bases his complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.
- (B) Failure to produce documentation in the manner required by Rule 5(A) may result in materials being held inadmissible by the Board.

## **7. Preliminary Motions**

- (A) Any preliminary motion made by a party shall be presented to the Board at least ten days before the scheduled hearing.
- (B) The Board may refer motions to its statutory counsel (the ALLEN COUNTY Prosecutor) for his opinion on the merits.

## **8. Hearings**

- (A) The Board's secretary will schedule each complaint for a hearing and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing. In rare circumstances, for good cause shown, the Board may continue hearings at a party's request. Requests for continuances should be directed to the Secretary of the Board by calling within seven calendar days of receipt of the notice of the scheduled hearing. The Allen County Board of Revision will allow one reschedule of a hearing per case, per party with a five (5) day notice.
- (B) By law, Hearing Notices that provide the date of the complaint hearing, and Final Notices that provide the results of the hearing are sent to parties by certified mail. It is the complainant's responsibility to pick up certified mail when notice is received from the Postal Service. Complainants who do not pick up their certified mail risk dismissal of their cases for failure to appear, and/or the loss of appeal rights for failure to timely file an appeal of their Boards decision.
- (C) All hearings shall be open to the public and shall be recorded for later transcription.
- (D) Complainants filing on their residential properties should plan on a hearing that lasts ten to twenty-five minutes.
- (E) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be made based on material submitted to the Board in advance. PLEASE NOTE: Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing.



- (F) The Board of Revision reserves the right to maintain control of the length of each hearing and to limit extraneous commentary. This helps to assure that complainants scheduled throughout the day are not kept waiting.
- (G) The Board of Revision reserves the right to maintain proper decorum in the hearing room.

**9. Order of Hearing**

- (A) The complainant shall present his evidence, which may include witnesses testifying on the complainant's behalf, first. Any counter-complainant shall proceed next. The Auditor's office will be represented by a qualified witness who shall testify last unless the choice is made by the Auditor not to present testimony.
- (B) The Board or its counsel may interrupt or examine the parties and their witnesses at any time.
- (C) Limited cross-examination will be permitted between parties at the Board's discretion. All questions and comments will be addressed to the Board's chairman.
- (D) If the Board concludes that the appraisal or other evidence submitted in support of the asserted value in the property valuation complaint is deficient, the Board may direct the County Auditor to engage an independent appraiser to prepare a fee appraisal of the subject property as of the tax lien date. The fee appraisal shall be submitted as evidence to the Board. The independent appraiser shall be subject to examination by the Board and cross-examination by the property owner or the property owner's duly appointed representative.

**10. Evidence**

The Board need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person not present at the hearing and capable of being cross-examined by the Board.

**11. Continuance In Progress By The Board**

The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from statutory counsel.

**12. Briefs**

- (A) At any time prior to the issuance of a final decision and order on a complaint, the Board may require briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a brief within the time limit, the Board may exclude the brief from its consideration.
- (B) One complete and accurately conformed copy of each brief shall be filed with the signed original.

**13. Voluntary Withdrawal**

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. A voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

**14. Dismissal For Lack of Jurisdiction**

The Board may journalize an order dismissing a complaint if the complaint is found to be defective and the Board lacks jurisdiction to hear the complaint. .

**15. Decisions**

All decisions by the Board will be made on the record at a public hearing. Copies of said decisions will be mailed to all parties by certified mail.

**16. Documents**

Pursuant to Revised Code Section 5715.07, all documents that are accepted into the record at the Board of Revision shall be open to public inspection.

**17. Fees**

Anyone requesting a copy of any document of this Board shall be charged a reasonable fee therefor as set by the Board.

Adopted on: \_\_\_\_\_

*June 27, 2018*

County Treasurer, \_\_\_\_\_

*Evelyn M. Shaffner*

County Commissioner \_\_\_\_\_

*[Signature]*

County Auditor \_\_\_\_\_

*Richard S. [Signature]*