

# **COMPLAINT OF ASSESSMENT CHECKLIST:**

- ✓ **Is the filing of the complaint form between January 1st and March 31st, 2025.**
- ✓ **Is the following information completed?**

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

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

**Line 7: Parcel Number and Property Address**

**Line 9: Columns A, B, and C**

- ✓ **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, 2024**. The County Auditor reviews values every 3 years. The last mass appraisal was completed for tax year 2021. The last update was completed for tax year 2024.

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. Email address of Complainant.
6. Complainant's relationship to property, if not owner.
7. 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 8805 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 x8805 or visit  
[www.allencountyohauditor.com](http://www.allencountyohauditor.com)

8. Principal use of property—is the property being utilized as a primary residence, rental property, office, warehouse, etc.

9. 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 = Current taxable value found on your tax bill or by calling 419-228-3700 x 8805**

**Column C = Is the Change in Value  
Column A - Column B = Column C**

10. 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).

11. 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.
12. 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.
13. 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.
14. 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.
15. If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, please check the box that fits your situation.

\*\*\*Forms must be DATED, SIGNED and NOTARIZED. For your convenience, a notary is

**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

available in the Auditors or Treasurers office. You must have photo ID for a notary to notarize.

## *FILING DEADLINE*

All complaints **MUST** be received and file stamped by our office by **March 31, 2025**. U.S. Postmarks are acceptable but private meter postmarks are not.

### **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 the real estate taxes based on the value stated in the 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 and mail an offer of settlement to the parcel owner. 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

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_  
 County \_\_\_\_\_ Date received \_\_\_\_\_

### Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint     Counter complaint  
 Notices will be sent only to those named below.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
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			
<b>If more than one parcel number is included, see "Multiple Parcels" on back</b>			
7) Parcel number from tax bill	# Acres, if applicable	Address of property	
8) Indicate the reason for this complaint:			
<input type="checkbox"/> The classification of property under RC 5713.041. <input type="checkbox"/> The classification of property under RC 319.302. <input type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input type="checkbox"/> The valuation of property on the agricultural land tax list. <input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). <input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. <input type="checkbox"/> The denial of the partial exemption of a qualifying child care center under RC 323.16.			
9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.			
Parcel number	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 is justified for the following reasons: \_\_\_\_\_

11) 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 penalty 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 agent) \_\_\_\_\_

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

Notary \_\_\_\_\_  
 Signature

# Instructions for Completing DTE 2

DTE 2  
Rev. 12/22

**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, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**TENDER PAY:** If the owner of a property files a complaint that seeks a reduction in the taxable value of that property, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for the 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 original 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 are (1) in the same taxing district, (2) have identical ownership, and in the case of complaints challenging the eligibility of property for CAUV, (3) are farmed as 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:** The Board of Revision 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 complaint to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board with additional information be filed with the complaint and may request additional information at the hearing.

R.C. 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's 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 failure to present such evidence to the Board.

**NOTICE REGARDING LINE 5:** 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.

**INSTRUCTIONS FOR LINE 8.** Following is a brief description of the types of complaints that can be filed by using this form. Complaints against the market value of property should be filed on the DTE Form 1.

**The classification of property under RC 5713.041.** Check this box if the complaint is contesting the classification of the property based on its primary use or, in the case of vacant land, its highest and best use, or the failure to tax mineral rights separately from land that is used for agricultural purposes.

**The classification of property under RC 319.302.** Check this box if the complaint is contesting whether the property is eligible for the non-business tax credit for qualifying levies.

**The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.** Check this box if the complaint is contesting the denial of an initial CAUV application or the removal of property from the CAUV program and the subsequent billing of recoupment.

**The valuation of property on the agricultural land tax list.** Check this box if the complaint is contesting the auditor's application of the CAUV Table to the property, e.g. listing land as cropland which the complainant believes should be listed as conservation or woodland property, or if the complaint is contesting the accuracy of the value in the CAUV Table as it relates to the property. Note that the complainant will be required to prove that the alternative value is more accurate using valid sales data. See OAC 5703-25-34(L).

**Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).** Check this box if the complaint is seeking this finding to allow CAUV property to remain idle for a second year.

**Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.** Check this box if the complaint is seeking this finding to have the property reinstated in the CAUV program following the failure to file or timely file a renewal application.

**Denial of the partial exemption of a qualifying child care center under RC 323.16.** Check this box if the complaint is seeking reversal of the county auditor's denial of an Application for the Partial Exemption of a Qualifying Child Care Center, DTE 105J.

**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.