

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 **2017**
BUTLER COUNTY

ORIGINAL COMPLAINT
 COUNTER-COMPLAINT

DATE RECEIVED

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 ()	Email
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

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.

Complainant's Opinion of Value is REQUIRED in Column A

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 (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; 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 _____ Title (If Agent) _____
Signature _____

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

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 (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 building. 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 that 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 choose a non-attorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.

*Return completed form to: Roger Reynolds, CPA, Butler County Auditor
130 High Street, Hamilton, OH 45011*

**BUTLER COUNTY BOARD OF REVISION GUIDELINES FOR FILING A COMPLAINT
FOR THE**

2017 Tax Year

**READ!!!! IMPORTANT INFORMATION
FAILURE TO ACCURATELY AND COMPLETELY FILL OUT YOUR
COMPLAINT FORM MAY RESULT IN DISMISSAL OF YOUR COMPLAINT**

****If the affected property is in a name other than your individual name, you may need to consult with an attorney familiar with the property value complaint process. Our office personnel are not permitted to give legal advice. Please carefully read section 5 of the enclosed Practices and Procedures packet.****

You must enter your requested value for the property on line 8 of the complaint form. The law states that your property value is the only basis for your complaint, not the amount of your taxes. By law, you cannot contest taxes in the Board of Revision. *Remember, property values, **NOT TAXES**, are contestable by the Board of Revision. **The Board of Revision is charged, under Ohio law, with determining the value of your property as of January 1, 2017.***

Please fill in line 9 of the complaint form and write clearly. Attach another sheet of paper if the 3 lines provided are not enough room. Line 9 requires you to explain why you believe the value of the property should be changed.

IMPORTANT: The Board of Revision has no authority by law to change your property's value based on the Auditor's valuations of other properties in your neighborhood.

Under Ohio law **THE BURDEN OF PROOF IS ON YOU.** You must prove that the value you have requested is the fair market value for the property as of January 1, 2017. Just stating a problem that exists with the property, without evidence to support it, will not work to your advantage. Decisions at the hearing regarding value will be made according to the evidence you present. It is in your best interest to include with your complaint form whatever information you intend to present at your hearing. Some examples of key information we look for include:

- A copy of the sale contract, if you recently purchased your property
- A copy of the listing, if you recently listed your property for sale
- A copy of the appraisal, if your property was recently appraised (e.g. bank appraisal)
- Recent sales and/or listings of similar properties in your neighborhood or market area
- Photos showing the condition of the property
- Cost estimates or receipts for the repair of any damage to your property (e.g. fire, flood)
- Cost estimates or receipts for improvements made to your property (e.g. remodeling)

If you have additional information that you did not send with your complaint form, send it in at least 10 working days before the date of the hearing. Evidence may be submitted electronically to bor@butlercountyohio.org. **We do not give continuances because you and/or your appraiser are not prepared.**

OVER

By law, hearing notices are sent to you by certified mail not less than ten days prior to your hearing. Read your hearing notice carefully. Failure to appear at the assigned date and time will likely result in dismissal of your case. It is your responsibility to pick up your mail when you receive notice from the post office.

It is also your responsibility to notify the Auditor's office if your address changes during the course of your pending Board of Revision case. All certified mail is time sensitive. Failure to accept your certified mail may result in a missed appeal deadline or a dismissal of your case. *These decision letters will not be re-issued with new deadline dates.* Continuances for hearing may be granted only once. Any request for a continuance must be directed to the Board by contacting our office in writing within 7 calendar days of the scheduled hearing.

You are responsible for paying your taxes when they are due, even when your complaint is pending before the Board of Revision, however, you have the opportunity to make a partial payment based on your opinion for value subject to any interest and penalty as prescribed by R.C. 5715.19E. You must make this arrangement through the Auditor's office. Failure to do so may result in penalties & interest applied to your tax bill.

If you have any questions you may contact our office at:

Butler County Board of Revision 130 High St. Third Floor Hamilton, OH 45011

(513) 887-3765 or (513) 785-5104

bor@butlercountyohio.org

vierlingdl@butlercountyohio.org or mcdonoughkr@butlercountyohio.org

BUTLER 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 130 High Street, Third Floor, Hamilton, Oh 45011 and shall be open every day from 8 a.m. to 5 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. **Electronic Filing**

The Board will accept electronic filings online during the period in which filings are accepted by law. All filings will have been deemed to be received on the date sent as long as a filing is submitted before midnight. All rules regarding paper filings including service of the complaint shall apply to electronic filings. (**bor@butlercountyohio.org**)

6. **Appearance And Practice Before The Board**

- (A) Following the ruling 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.

7. **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 1st 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 31st 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. Any complainant shall file with the complaint or at a time not later than ten (10) working days before the date of scheduled hearings the following information

- (1) For complaints on Residential Property the following information should 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.
 - 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.
- (2) For complaints on Commercial/Industrial Property the following information should 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. Photographs, 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. 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 6(A) may result in materials being held inadmissible by the Board.

8. 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, Butler County Prosecutor Michael T. Gmoser, for his opinion on the merits.

9. 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 Board in writing within seven calendar days of receipt of the notice of the scheduled hearing.
- (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 Board decision.
- (C) All hearings shall be open to the public and shall be recorded for later transcription or steno graphically reported.
- (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.

10. 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.

11. 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.

12. 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.

13. 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.

14. 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.

15. 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.

16. 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.

17. 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 except where restricted by law.

18. Fees

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