



# HAMILTON COUNTY

## Board of Revision

### QUICK REFERENCE TO PRESENTING YOUR CASE

Filing a complaint in 2018 for TAX LIEN DATE January 1, 2017

(Refer to the attached document for a more complete Guide to Presenting Your Case)

- Filing a complaint in 2018 initiates a LEGAL PROCEEDING as to the market value of the property as of the Tax Lien Date of January 1, 2017.
- You should complete each line item of the complaint form or your case may be dismissed. You should sign your complaint form and have it notarized.
- Under Ohio law, the period in which complaints may be filed in the County Auditor's Office is January 1 through March 31, 2018. Address: Hamilton County Board of Revision, 138 East Court Street, Room 304, Cincinnati, OH 45202. A United States Postal Service postmark of March 31, 2018, IS sufficient to meet the deadline. A private meter postmark of March 31, 2018, IS NOT.
- When we schedule your hearing you will receive a Notice of Hearing by certified mail. You MUST pick up your certified mail so that you know when your hearing is scheduled. If you fail to attend your hearing, the Board of Revision may decide your case in your absence.
- The Board of Revision hears and decides cases about property value, NOT TAXES.
- A recent sale of your property, recent sales of similar properties near yours (preferably open market sales as close to the tax lien date as possible), and/or an appraisal conducted for the purpose of your hearing are usually excellent evidence of market value. (An appraisal done for refinancing purposes, only, MAY be of little to no value.) Please note that Auditor property valuations for other properties near your property DO NOT constitute good evidence.
- The burden of proof is on the complainant. Submit evidence with your complaint form or AS SOON AS POSSIBLE and as far in advance of your hearing as possible THIS IS TO YOUR GREAT ADVANTAGE IN PERMITTING THE BOARD TO STUDY YOUR CASE. Documentary evidence arriving FEWER THAN TEN DAYS prior to the hearing may not be considered. The BOR need not consider any document or exhibit that is not able to be authenticated because its author is absent. Documents prepared by Counsel are considered as argument, not evidence.



# **HAMILTON COUNTY Board of Revision**

## **A Guide To Presenting Your Case**



Robert A. Goering, Treasurer  
President, Board of Revision

Dusty Rhodes, Auditor  
Secretary, Board of Revision

President, County Commissioner  
Member, Board of Revision

The Board of Revision (BOR) is made up of County Commissioner Todd Portune, County Treasurer Robert A. Goering and County Auditor Dusty Rhodes, or their designees. Hearings take place at 138 East Court Street, Room 304, County Administration Building, Cincinnati, Ohio 45202. Business hours are 8:00 a.m. until 4:00 p.m., Monday through Friday, except on holidays. BOR staff may be reached at 513-946-4035. Also check out [www.hcauditor.org/bor.asp](http://www.hcauditor.org/bor.asp).

**IMPORTANT: All BOR sessions are open to the public. All proceedings and documents concerning your hearing are PUBLIC RECORDS and may be copied, electronically transferred or displayed on the Auditor's website.**

**Below is a QUICK REFERENCE to the most commonly asked questions. For a fuller explanation of information on presenting your case, please read this entire document.**

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BOR Rules of Practice & Procedure are promulgated in accordance with Chapter 5715 and Section 323.66(B)(1) of the Ohio Revised Code and may be viewed at [www.hcauditor.org/bor.asp](http://www.hcauditor.org/bor.asp).

**PLEASE BE ADVISED:  
We are not permitted to dispense legal advice!**

#### **1. Service**

Pleadings, briefs and other documents filed by a complainant with the BOR subsequent to the filing of a complaint shall be served on all parties and shall contain a certificate of service indicating that the required service has been made, the manner in which it was made and the names and addresses of the parties or attorneys upon whom service was made. 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. Documents filed with the BOR should NOT be permanently bound or stapled. Paper-clips, rubber bands or envelopes are preferred.

#### **2. Who Can File**

Following the decisions of the Ohio Board of Tax Appeals, attorneys at law and owners of record of affected properties are permitted to file complaints for a reduction in value on a State form called a DTE Form 1. In other situations, consult your attorney. Our employees are prohibited from dispensing legal advice.

Attorneys from non-Ohio jurisdictions may be permitted, upon supplying proper documentation (i.e., authorization to practice law and to represent the owner), to present cases to the BOR.

### 3. Complaints and Filings

The complaint filing period is from January 1 through March 31, 2018, to file on the market value of the property as of the Tax Lien Date of January 1, 2017. A United States Postal Service postmark of March 31, 2018 IS sufficient to meet the deadline. A private meter postmark of March 31, 2018, IS NOT. Complaints filed after the deadline will be dismissed by the BOR. The complaint form (DTE Form 1) should be filled out completely. Failure to do so may cause your complaint to be dismissed. You should sign your complaint form and have it notarized.

**IF YOU CHOOSE TO MAIL YOUR COMPLETED COMPLAINT AND DOCUMENTATION, USE THIS ADDRESS: Hamilton County Board of Revision, 138 East Court Street, Room 304, Cincinnati, OH 45202.**

*THE BURDEN OF PROOF IS ON THE COMPLAINANT.* In Line 8 of the complaint form you must state the property value that you are requesting. If you are not sure, make a good estimate. If you leave Line 8 blank, your complaint may be dismissed. Present the evidence of your value either with your complaint or as soon thereafter as possible. This is to your benefit as it permits proper review of your case! You must also complete Line 9 in which you justify your request for a change in value.

**For Residential Properties:** Plan to submit copies of closing statements, purchase contracts, receipts of purchases or conveyance statements along with marketing exposure information such as MLS, Craigslist, EBAY or other online website offerings for the subject parcel. An appraisal conducted for the purpose of your hearing is best. Ideally, the appraisal should be as of the Tax Lien Date of January 1, 2017. Appraisers use recent comparable sales and compare properties according to age, square footage, condition, etc. Though hiring an appraiser is not mandatory, you **MUST** provide proof that your requested value is accurate in order to win your case. If you submit an appraisal, your appraiser should plan to testify at your hearing. Photos with cost estimates to repair real property defects (this does not include normal maintenance) may be helpful to your case. A typical residential hearing may last 10 to 15 minutes.

**For Commercial – Industrial – Investment Properties:** An appraisal is ideal but not mandatory. Plan to supply any information that a typical buyer might look at if considering a purchase of the subject property, such as three years of income and expense information, marketing information if the property is for sale, or any purchase information if the property sold within a year or so of the tax lien date. Verified construction costs may be helpful if presented on a newer building, and photos and contractor estimates to cure property defects (this does not include normal maintenance) may also be helpful. **Submit documents at least ten days before your hearing.** Hearings on complicated properties may go longer than 15 minutes, but please be organized and brief in consideration of other parties awaiting their turn. Your cooperation is appreciated!

**Please note:** Only one complaint may be filed on a property in a triennial period (every three years; the current triennial consists of 2017, 2018 and 2019) unless the complainant alleges one of the legal exceptions listed on Line 14 of the Complaint Form, DTE1.

### 4. Hearings

In compliance with Ohio law, notices are sent by certified mail. Hearing Notices will be sent not less than 10 days prior to your scheduled hearing. Read your notices carefully. If you fail to attend your hearing, the Board of Revision may decide your case in your absence. After your case is heard and resolved, you will receive, also by legally required certified mail, a Notice of Result showing the results of your hearing. Complainants are responsible for picking up their certified mail.

The BOR has directed the Chief Clerk to fully comply with their rule that continuances be granted only under extreme circumstances. Continuances will NOT be given because you and/or your appraiser are not prepared. If you believe your circumstances require a continuance, call 513-946-4035 within seven calendar days of receipt of the notice of the scheduled hearing. If the request is granted, we will give you a new hearing date at that time. Please do not fax information concerning your hearing because faxes are often illegible. **ALL INFORMATION SUBMITTED** must be clear and legible. Please use 8 ½ by 11 paper and do NOT use staples or binders.

The BOR reserves the right to control the decorum and length of hearings to maintain order and the schedule.

### 5. Order of Hearings

The complainant presents evidence first, which may include the testimony of witnesses. The next presenter is the counter-complainant, if applicable. Last would be testimony, if any, from the Auditor's Real Estate representative. The BOR may interrupt or examine the parties and their witnesses at any time. Limited cross examination will be permitted between parties at the BOR's discretion. All questions and comments by non-attorneys will be addressed to the BOR.

### 6. Evidence

The BOR **need not** consider any document or exhibit that is not able to be authenticated because its author is absent. Decisions about considering particular documents and exhibits are made by the Board based on the circumstances of each case. Documents prepared by Counsel are considered as argument, not evidence.

### 7. Voluntary Withdrawal

The complainant may withdraw a complaint by filing a written notice of withdrawal at any time prior to commencement of testimony. The notice of withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

### 8. Decisions

All decisions by the BOR will be made on the record at a public hearing. Notices of Result showing hearing results are sent to all parties by certified mail.

### 9. Public Record Requests

All BOR complaints and submissions are **PUBLIC RECORDS**. If you wish to see or receive copies of Auditor's Real Estate Department documents filed on your pending case, call 513-946-4035. Citizens requesting copies may be charged for photocopying.

## 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.

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

**COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY**

ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION  
 READ INSTRUCTIONS ON SECOND PAGE BEFORE COMPLETING  
 ATTACH ADDITIONAL PAGES IF NECESSARY

Date Received \_\_\_\_\_

BOR No. \_\_\_\_\_

TAX YEAR 2017 COUNTY Hamilton

ORIGINAL COMPLAINT  COUNTER-COMPLAINT

**NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW**

1) Owner Of Property \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_

3) Complainant's Agent \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_

2) Complainant if not owner \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_

4) Telephone Number of Contact Person \_\_\_\_\_  
 5) Complainant's Relationship to Property Owner \_\_\_\_\_

**IF MORE THAN ONE PARCEL IS INCLUDED, SEE "MULTIPLE PARCELS" ON INSTRUCTIONS**

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

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 True Value (35% of Column A)		

9) The requested change in value is justified for the following reason(s):

- 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 value in the county, the reason for the valuation change request must be one of those below. Please check all that apply and explain on attached sheet. See ORC 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 \_\_\_\_\_ Signature of Complainant or Agent \_\_\_\_\_ Title (if Agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_.

Notary Public \_\_\_\_\_