

# WARREN COUNTY BOARD OF REVISION

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**Jim Aumann**  
Treasurer

**Matt Nolan**  
Auditor

**President, Board of  
County Commissioners**

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\_\_\_\_\_  
Date

Dear Sir or Madam:

Attached please find DTE Form 1, *COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY*. A complaint for the 'current' tax year must be received by the County Auditor between **JANUARY 1 and the MARCH 31st deadline** of the following year. (Please keep in mind that in the State of Ohio real estate taxes are paid a year in arrears.)

The following information **MUST** be provided in order for your complaint to be considered:

- ~ Indicate the TAX YEAR that you are asking the board to consider.
- ~ You **must** provide complainant's opinion of value (item 8), as well as an explanation or reason for the complaint (item 9).
- ~ If the real property owner is a firm, company, association, partnership, limited liability company, or corporation, please note: The Ohio Supreme Court has ruled in the case of **Dayton Supply & Tool Company, Inc. v. Montgomery County Board of Revision, 111 Ohio St. 3d 367 (Decided November 29, 2006)** that a corporate officer does not engage in the unauthorized practice of law by preparing and filing a complaint with a board of revision, and by presenting the claimed value of the property before the board of revision on behalf of his or her corporation, as long as the officer does not make legal arguments, examine witnesses, or undertake any other tasks that can be performed only by an attorney. If the complainant, as a legal entity, wishes to engage in such tasks, the complainant should be represented by an attorney at the hearing. The Warren County Board of Revision is extending the reasoning of this case to apply to other entities such as partnerships, limited liability companies, and trustees of disclosed trusts.
- ~ The form **must** be dated and signed before a Notary Public.

Also see instructions for completing the form on reverse side of the DTE Form 1.

**A complaint may be dismissed if it is not filled out adequately.**

Should you have any questions, please feel free to contact Belinda, Amy or Becky in the Warren County Auditor's Office at the phone number or email address above.

Sincerely,



Matt Nolan, Secretary

Warren County Board of Revision

~ **PLEASE KEEP THIS LETTER** ~  
~ **FOR YOUR RECORDS** ~

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

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

TAX YEAR \_\_\_\_\_  
COUNTY WARREN

ORIGINAL COMPLAINT  
 COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Name	Mailing Address, City, State, Zip Code
1) Owner of Property	
2) Complainant if not owner	
3) Complainant's agent	
4) Phone number(s) 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 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)		

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 of Questions 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 added 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;
- A substantial improvement was added to the property.
- The property lost value due to a casualty;
- Occupancy change of at least 15% had a substantial economic impact on the property.

**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 \_\_\_\_\_ Title (If Agent) \_\_\_\_\_  
Signature

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

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 past 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.

DO NOT USE: For Board of Revision Use Only			
Complaint No.		Tax Year	
Complainant		Parcel No.	
Hearings:		Taxing District	
TAXABLE VALUE			
	Land	Bldg.	Total
Before Correction			
Value Added or Deducted			
Corrected Value			