

DATE RECEIVED
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**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 PORTAGE \_\_\_\_\_

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) 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		PLEASE SUPPLY PHONE NUMBERS
				HOME
				WORK
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 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.

- |  |  |
|--|--|
| <input type="checkbox"/> The property was sold in an arm's length transaction; | <input type="checkbox"/> The property lost value due to casualty;  |
| <input type="checkbox"/> A substantial improvement was added to the property;  | <input type="checkbox"/> 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) \_\_\_\_\_

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

The filing of this complaint does **NOT** preclude timely payment of taxes.

\_\_\_\_\_  
 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 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 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 chose a nonattorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.

RETURN COMPLETED FORM TO:  
Janet Esposito, Portage County Auditor  
449 South Meridian Street  
PO Box 1217  
Ravenna, OH 44266

**Portage County Board of Revision  
Rules of Procedure**

**RULES OF PROCEDURE**

The Portage County Board of Revision, referred to as the "Board", hereby enacts the following as its Rules of Procedure pursuant to Ohio Revised Code Chapter 5715 and Ohio Revised Code Section 323.66.

**ORGANIZATION**

The County Auditor, County Treasurer, and a member of the Board of County Commissioners constitute the Board.

The Board provides a fair, independent appeal hearing regarding property value.

**THE COMPLAINT PROCESS**

Tax bills reflect the values determined by the County Auditor as of January 1 of the prior year. Property owners may contest the valuation by filing a complaint and presenting evidence sufficient to support a value change at a hearing before the Board.

A. To begin the valuation complaint process, a complaint must be filed using a State prescribed form. The form for real estate is called DTE 1 Form "COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY".

B. Complainant must complete the DTE 1 Form completely and correctly. Instructions for completing the Form are on the back of the Form.

C. Persons who may file a complaint include any person owning taxable real property in Portage 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.

D. All DTE 1 forms must be submitted in original form with sealed notarized owner or agent signatures after January 1 and on or before March 31 of the ensuing tax year. If the complaint is filed by mail or certified mail, the date of the United States postmark on the envelope or the sender's receipt by the postal service is considered the filing date.

E. The County Auditor, as Secretary of the Board, shall give notice of each complaint in which the stated amount of increase or decrease is at least \$17,500 to each board of education whose school district may be affected by the complaint. Within thirty (30) days of receiving notice, a board of education may file a counter-complaint in support of, or objecting to, the amount of increase or decrease in value as stated on the original complaint. The board of education filing a counter-complaint is requested by the Board to serve a copy on the original complaining party.

- F. A board of education shall be made a party to the complaint upon its filing a counter-complaint.
- G. If a board of education files the original complaint, the real property owner shall be notified and shall automatically be made a party to the complaint.

#### SCHEDULING OF HEARINGS

- A. The County Auditor, as Secretary of the Board, shall schedule complaints for hearing. The County Auditor, as Secretary of the Board shall give written notice to the parties or their representatives of the date, time and place of the hearing by certified mail.
- B. For good cause shown, hearings may be continued once by the Board. The party requesting the continuance must notify and obtain all parties and representatives consent to the continuance prior to submitting the request to the Board. Requests for continuances shall be directed to the Board and filed in writing at least seven (7) calendar days prior to the scheduled hearing date.

#### DOCUMENTARY EVIDENCE

- A. A party seeking to change the Auditor's valuation on one or more properties must file with the Board three (3) copies of all documentary evidence, including but not limited to, photographs, records, appraisals, and other exhibits it intends to introduce at the hearing, no later than ten (10) days prior to the scheduled hearing. The party must serve a copy of all documentary evidence on all parties on the date of filing with the Board.
- B. A summary of the expert's qualifications and credentials must be included with all appraisal reports.

#### ORDER OF HEARING

1. The Board will identify the complaint by:
  - a. Case number
  - b. Name of owner
  - c. Parcel number
  - d. Parcel location
  - e. Tax year of complaint
  - f. Valuation requested by Complainant
2. Complainant shall present evidence. Witnesses, including the property owner, may be called and shall testify under oath or affirmation.
3. Counter-Complainant shall present evidence. Witnesses may be called and shall testify under oath or affirmation.
4. The Board or its counsel may interrupt or examine the parties and their witnesses at any time.
5. Cross-examination will be permitted between parties at the Board's direction. All questions will be addressed to the Board's chairperson.

The Board, at its sole discretion, reserves the right to maintain control of the hearing, including setting reasonable time limits, and maintaining proper decorum.

Hearings for residential/agricultural class will be allotted a total period of fifteen (15) minutes.

Hearings for commercial/industrial class parcels will be allotted a total period of thirty (30) minutes.

#### APPEARANCE AND PRACTICE BEFORE THE BOARD

- A. Any person who is a party to the complaint may appear at the hearing before the Board.
- B. Each party not representing himself or herself, shall be represented by an attorney at law authorized to practice before the courts of the State of Ohio.
- C. Attorneys representing a party will not be permitted to testify or appear in any capacity other than counsel.
- D. If the complaint is signed by an attorney for a corporation, partnership, or trust, the attorney must appear and present evidence in support of value.
- E. The property owner or witness is required to appear at the hearing in order to present evidence.
- F. Any witness who will be giving an expert opinion on a subject must be qualified as an expert. An example would be a state licensed or certified appraiser.
- G. The Board will review all evidence presented at the hearing and will not accept any evidence after the hearing.

#### SUBMISSION OF EVIDENCE

- A. Failure of the complainant to appear before the Board at the scheduled hearing is grounds for dismissal of the party's complaint.
- B. The Board of Revision accepts the Auditor's current value as valid. Therefore, the burden of proof is on the complainant who is usually the property owner. The Board has the authority to increase, decrease or make no change in the valuation of your property.
- C. The Board will determine the fair market value of your property based on the information submitted to them. Any individual relying on a document as evidence must include testimony from the source of the document. Any individual relying on a document prepared by an independent appraiser or expert witness shall have the individual who prepared the document appear and give testimony at the hearing. The Board may refuse to accept hearsay evidence including, but not limited to, hearsay evidence contained in documents.
- D. Three (3) copies of all documentary evidence of valuation must relate to the total value of both land and improvements and must be submitted at the time of filing the complaint or within ten (10) days of a scheduled hearing. 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”.

E. If a property was sold within the last three years, you must 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 and explain how the values were determined.

F. The Board determines what weight to give evidence. The Board may give limited weight to letter appraisals or tentative opinions of value from an appraiser without sufficient supporting market data in the form of verified comparable sales, verified rent comparables, or cost data. An appraiser's unsupported opinion of value is of no benefit to the Board.

#### RECORD

- A. The Board creates a formal record of the hearing.
- B. The hearing is transcribed or recorded and constitutes a public record.
- C. A transcript or recording of the hearing is available at the cost of reproduction.
- D. All documents presented to the Board shall be open to public inspection pursuant to Ohio Revised Code Section 5715.07.

#### NUMBER OF FILINGS

Only one complaint may be filed against the valuation of any parcel during each triennial or sexennial update period, as provided for by law, subject to statutory exceptions. In such event where more than one complaint is filed during the three-year period by the same party, the Board may dismiss the complaint for lack of jurisdiction.

#### DECISIONS

Decisions made by the Board will be sent by certified mail.

#### APPEAL

If you disagree with the Decision made by the Board, you may file an appeal with the Ohio Board of Tax Appeals within 30 days after the Board notice is mailed. You may also appeal at the Portage County Court of Common Pleas.