

Board of Revision

of Hamilton County, Ohio

138 E. Court Street, Room 304

Cincinnati, Ohio 45202

513-946-4035

GUIDELINES FOR FILING A COMPLAINT

Filing Year 2010 (For Tax Year 2009)

Valuation Date: JANUARY 1, 2009

READ!! IMPORTANT INFORMATION

1. Please keep in mind that the Board of Revision is charged, under Ohio law, with determining the value of your property as of **JANUARY 1, 2009**.
2. Failure to accurately and completely fill out the complaint form may result in **dismissal** of your complaint.
3. The name asked for on **Line 1** **MUST BE** the owner of record as of the date of filing. In light of recent Ohio Supreme Court and Board of Tax Appeals cases, it is possible that the Board of Revision will hear cases filed on behalf of owners of record by corporate officers, spouses, trustees and members of LLCs. However, if the 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.
4. You must enter your requested value for the property on **Line 8** of the complaint form or your complaint will be invalid and dismissed. The law states that your 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.
5. You must fill in **Line 9** of the complaint form. Please write clearly. Attach another sheet of paper if the three lines provided are not enough room. **Line 9** requires you to explain why you believe the value of the property should be changed.
6. If more than one parcel is filed upon, they must be under identical ownership and be situated in the same taxing district.
7. **Important:** The Board of Revision has **no** authority by law to alter your property's value based on the Auditor's valuations of neighboring properties.
8. Under Ohio Law THE BURDEN OF PROOF IS ON YOU. Be prepared to prove, with the evidence you present, that the value you have requested is the fair market value for the property **as of JANUARY 1, 2009**. Just stating a problem that exists with the property, without evidence to support it, will not work to your advantage.
9. The Board hears thousands of cases. **It is in your best interest to include with your complaint form whatever information you intend to present at your hearing.** This gives Board members the best chance to evaluate it. If you are unable to submit information with your complaint, provide it as soon as possible, and **AT LEAST 10 DAYS** before the scheduled hearing date. **CAUTION: It is impossible for Board members to adequately review information submitted at the last minute.**

(Please turn over for more!)

Hamilton County Board of Revision
GUIDELINES (continued)

10. Each Board of Revision case is scheduled for a specific amount of time. We must honor the schedule posted in order to avoid lengthy delays that may inconvenience other parties. Please arrive on time, be prepared, be brief, and stay focused on the specific evidence you wish to present so that others are not inconvenienced.
11. By law, Hearing Notices are sent to you by certified mail not less than 10 days prior to your scheduled hearing. Read your Hearing Notices carefully. Failure to appear at the assigned date and time will likely result in a **dismissal** of your case. After your case is resolved you will receive a Final Notice showing the results of your hearing. This letter will come to you by certified mail as well. You have a 20 day period of time to pick it up from the Post Office. 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.
12. The Board has instructed the Chief Clerk to fully comply with their rule that continuances be granted only under extreme circumstances. **We do not give continuances because you and/or your appraiser are not prepared.** Any request for a continuance must be directed to the Board by calling our office at (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.
13. Please do not fax information concerning your hearing because faxes are often illegible. All information submitted should be clear and legible.
14. Please submit information concerning your hearing on letter-sized paper (8 ½ x 11 inches). Staples should not be used.
15. The Auditor's report on your property is available to be picked up at the Board of Revision 10 days before your scheduled hearing.
16. All proceedings and documents concerning your hearing are public record and may be copied, electronically transferred or displayed on the Auditor's webpage.
17. The Board of Revision's address and phone number are:

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