

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:

**138 East Court Street, Room 304
Cincinnati, OH 45202
(513) 946-4035**



Hamilton County Board of Revision

Rules of Practice & Procedure

Member
Hamilton County Commission

Robert A. Goering
Hamilton County Treasurer

Dusty Rhodes
Hamilton County Auditor

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 138 East Court Street, Room 304, County Administration Building, Cincinnati, Ohio 45202 and shall be open every day from eight a.m. to four 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**

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

(A) Following the holdings 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.

6. **Complaints-Filings**

(A) The complaint filing period is January 1 through March 31. Complaints filed after the March 31 deadline will be dismissed by the Board. 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 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, Income and Expense Statements or appropriate schedules of the complainant's Federal Income Tax Return.

d. Construction cost of 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 contractor 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. A complaint filed, even though dismissed or voluntarily withdrawn, is considered a filing under this Section.

(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 5(A) may result in materials being held inadmissible by the Board.

7. 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 (the Hamilton County Prosecutor) for his opinion on the merits.

8. 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 by calling 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.

9. 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.

10. 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.

11. 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.

12. 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.

13. Voluntary Withdrawal

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time **before** the commencement of testimony. The notice of withdrawal is with prejudice. However, a voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

14. Dismissal For Failure To Prosecute

The Board may journalize an order dismissing a complaint when the complainant fails to appear at a duly scheduled hearing and fails to notify the Board that the hearing of additional evidence is waived.

15. 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.

16. Documents

Pursuant to Revised Code Section 5715.07, all documents of any kind presented to the Board of Revision shall be open to public inspection.

17. Fees

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

HAMILTON COUNTY BOARD OF REVISION

County Administration Building, Room 304 ♦ 138 East Court Street ♦ Cincinnati, Ohio 45202 ♦ (513) 946-4035

Revisions Approved: 12/07/09

Board of Revision

of Hamilton County, Ohio

138 E. Court Street, Room 304

Cincinnati, Ohio 45202

513-946-4035

HOW DO YOU BEST PRESENT YOUR CASE if you believe your residential property is inaccurately valued?

The Board of Revision wants Hamilton County property values to be right. Take the time to read and comply with the Rules, instructions and guidelines to help insure a good quality hearing and a good decision.

Keep in mind that Board of Revision hearings focus on property *values*, NOT taxes. Separate from your property's value review, some property owners may see real property tax bill increases due to recent levies passed by voters in their school districts, cities, villages or townships. Learn more by checking out the levy tab for your property on the Auditor's website, www.hcauditor.org.

Again, remember, property values, NOT TAXES, are reviewable by the Board of Revision!

IMPORTANT NOTE: The Board of Revision is charged, under Ohio law, with establishing your property's value as of **JANUARY 1, 2009!**

The following is a list of items that can be submitted to help you establish your property's value. (The Board hears thousands of cases. To give them the best chance to evaluate all your information, submit it with your complaint form or as soon thereafter as possible, and **AT LEAST** ten days prior to your hearing.)

- An Appraisal Report that provides an opinion of your property's value as of **JANUARY 1, 2009**. This is not required but it can be helpful evidence. Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will advise the Board if he or she agrees with the Appraisal Report. The Board will then weigh all evidence and establish a value.
- Your list of 3 to 6 recent **SALES, *not*** Auditor values, of properties like yours (for example, if your house is a ranch, show sales of other ranches...) in your neighborhood, arranged to easily show the similarities and differences between your property and the sale properties. Include the ages, square footage, number and types of rooms, location and condition.
- If you bought your property in the last year or two, a signed purchase contract and closing statement.
- Itemized, professional estimates and photographs establishing costs for solving a condition problem on the property. 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.

The Board of Revision has **NO** authority by law to change your property's value based on the Auditor's values of other properties in your neighborhood. Solid information about **MARKET VALUE** (usually sales information) is the key to an effective presentation. Describing neighborhood concerns such as noise or increasing crime is **NOT** helpful unless accompanied by proof that property values are affected. This would best be shown with sales information to establish **MARKET VALUE**.

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 within 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 INSTRUCTION: 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) provide 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 present 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 statements, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interest, attach an explanation. If any other items of value were included with the sale of 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 Board 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.**

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

DATE RECEIVED

BOR NO.

TAX YEAR _____ COUNTY _____

ORIGINAL COMPLAINT COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

1) Owner Of Property _____
Mailing Address _____
City, State, Zip _____

2) Complainant if not owner _____
Address, City, State, Zip _____

3) Complainant's agent _____
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 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.

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 value 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 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 _____ Complainant or Agent _____ Title(if Agent) _____
Sworn to and signed in my presence, this _____ day of _____ 20 _____
Notary public _____