

NOTICES

All hearing and decision notices will be sent to all parties by email, if provided, or by certified mail. Continuances are limited, so please be prepared to present your case.

WITHDRAWALS

The complainant may voluntarily withdraw a complaint by filing a notice of withdrawal, in writing to the Clerk of the Board. However, if the Board of Education has been notified of the complaint, they still have the opportunity to pursue the case.

DECISIONS

All decisions by the Board will be made on the record. Copies of the decision will be sent to all parties by email, if provided, or by certified mail.

APPEALING YOUR DECISION

An appeal from a decision of the Board of Revision may be taken to the Ohio Board of Tax Appeals or the Court of Common Pleas within 30 days after notice of the decision of the BOR is mailed.

A copy of the appeal must also be filed with the Board of Revision.

You may request an appeal form (DTE4) from the BOR or download one at franklincountyauditor.com/real-estate/board-of-revision.

VALUE CHANGES

All decisions are held for 30 days pending an appeal. Once that time expires, if no appeal is filed, adjustments will be made to the records and a refund or credit will be issued if a value reduction was warranted.



BOARD OF REVISION

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REVIEWING YOUR PROPERTY VALUE



BOARD OF REVISION

373 S. High Street, 20th Floor
Columbus, OH 43215
P: (614) 525-HOME
F: (614) 525-6252



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BOARD OF REVISION

WHAT IS THE PURPOSE OF THE BOARD OF REVISION?

The Board of Revision (BOR) is established to primarily review the valuation of real property as of the tax lien date (January 1) for the tax year in question. The BOR considers all available valid evidence in support of a complaint against the valuation of real property. The BOR does not hear complaints regarding taxes. The objective of the BOR is to provide the property owner with a fair review of the property's valuation.

Review the Valuation of Your Property

The BOR is a three-member property valuation review panel consisting of the County Auditor, County Treasurer, and a member of the Board of County Commissioners or their representatives.

HEARING VS. MEDIATION

Many Board of Revision complaints require a formal in-person hearing. However, your case may qualify for mediation, giving you the opportunity to discuss your property's value in an informal, conversational format through the Franklin County Auditor's Office Mediation program. All BOR complaints are reviewed by the staff and the ones that meet the criteria for mediation are forwarded to the mediation program.

MEDIATION

REACH AN AGREEMENT ON YOUR PROPERTY VALUATION

Mediation is an opportunity in which an independent and neutral individual (mediator) facilitates communication and negotiation between the property owner and the Auditor's Office to assist them in reaching a voluntary agreement regarding property valuation. The procedure is outside of the hearing process for the Board of Revision. However, the BOR must approve any settlement reached in a mediation.



HOW TO FILE A COMPLAINT

These guidelines are not intended to serve as legal advice

Find complaint forms at franklincountyauditor.com/real-estate/board-of-revision or by calling **(614) 525-3913** and a copy will be sent to you.

The Board of Revision has jurisdiction for the tax year in which you file only. No prior years will be considered.

Complaints will be accepted through March 31 (or the following business day if March 31 falls on a weekend).

COMPLAINTS CAN BE FILED:

- 🏠 In person or by mail
**373 S. High St., 20th Floor
Columbus, OH 43215**
postmarked no later than March 31 (or the following business day if March 31 falls on a weekend).
- 🏠 By email at bor@franklincountyohio.gov
- 🏠 By fax at **(614) 525-6252**

WHAT TO SUBMIT WITH YOUR COMPLAINT

It is the filer's responsibility to prove fair market value. The following documentation may help to expedite your complaint:

- 🏠 Photos of interior damage or condition of your property.
- 🏠 A recent independent fee appraisal.
- 🏠 For recently sold properties, a copy of the closing statement and purchase contract.
- 🏠 Income and expense statements, if applicable.
- 🏠 Comparable sales.

WHAT TO EXPECT AT A HEARING

Once you receive your notice of hearing, please take some time to review the Rules of Practice and Procedures posted at franklincountyauditor.com/real-estate/board-of-revision. A BOR hearing is very similar to a court trial, with witnesses, exhibits and rules.

WHO IS PRESENT?

- 🏠 A panel of three hearing officers representing the Auditor, the Board of Commissioners, and the Treasurer.
- 🏠 The parties to a complaint may include a property owner, their legal representation, and/or the Board of Education.

WHAT HAPPENS AT A HEARING?

- 🏠 A hearing officer introduces the case and then asks that you provide your name.
- 🏠 As the party who filed the appeal ("Complainant"), you will present your case first, providing all evidence and testimony you have to offer in support of the valuation you seek.
- 🏠 Any individual who testifies will be sworn in as a witness.
- 🏠 All documents submitted for evidence will be marked and will remain with the Board.
- 🏠 At the conclusion of your presentation, you may be asked questions ("cross-examined") by the remaining parties' counsel or the hearing officer.
- 🏠 Hearings usually take 10–30 minutes.

WHEN WILL A DECISION BE MADE?

After the BOR hearing is concluded, the three members of the Board will consider the record of the BOR proceedings, the testimony offered and any exhibits that were admitted into evidence. Once a decision has been reached, it will be issued to all parties by email, if provided, or certified mail.

