

# FRANKLIN COUNTY BOARD OF REVISION

## RULES OF PRACTICE AND PROCEDURE

### 1. **Authority**

The following rules are adopted in accordance with Chapter 5715 and Section 323.66(B) of the Ohio Revised Code.

### 2. **The Board of Revision**

(A) The Board of Revision (“Board”) is located at 373 S. High St., 20<sup>th</sup> Floor, Columbus, Ohio 43215 and is open weekdays (Mon-Fri.) from 8 a.m. to 5 p.m. The Board is closed on legal holidays, and may publicly announce other closures throughout the year.

(B) The Board can be contacted for more information about your specific case or about these policies the following ways:

1. Phone: 614-525-3913
2. Fax: 614-525-6252
3. Email: [bor@franklincountyohio.gov](mailto:bor@franklincountyohio.gov)
4. Mail: Franklin County Board of Revision  
373 S. High St.  
20<sup>th</sup> Floor  
Columbus, OH 43215

(C) The Board sits as a group of 3 hearing officers: the Auditor, Treasurer, and a member of the Board of County Commissioners; or their designees.

(D) All hearings and meetings of the Board are open to the public and are video recorded.

(E) Regular and Special Meetings

1. All hearings and meetings scheduled are posted on the Franklin County Auditor’s website at: <https://www.franklincountyauditor.com/real-estate/board-of-revision>
2. The Board holds regular meetings throughout the year to hear complaints. Hearing schedules for regular meetings are posted online at least 24 hours in advance of the meeting.
3. The Board will occasionally schedule special meetings to consider other business as needed. Agendas and schedules for special meetings will be posted online with as much notice as possible, and in most cases will be posted within 48 hours of any special meeting.
4. Any person can obtain advance notification of all meetings of the Board upon request. Persons that would like to receive advance notification by email can provide their email address to the Board by one of the contact methods described above in Section 2(B). Persons requesting advance notification by regular mail can send their name and address to the Board by one of the contact methods described above in Section 2(B).

### 3. **Appearance Before The Board**

(A) Appearance before the Board is limited to real property owners of record, spouses of the owners of record, attorneys at law representing the owner and in some circumstances, trustees, corporate officers and members of an LLC.

(B) Questions about specific situations concerning authority to practice before the board must be directed to an attorney.

(C) 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.

### 4. **Complaints-Filings**

(A) **To reduce paper waste, the Board prefers electronic filings of all documents over any other acceptable filing method.**

(B) Complaints against the valuation of real property must use [DTE Form 1](#).

(C) Complaints against the valuation of Manufactured or Mobile homes must use [DTE Form 1M](#).

(D) Complaints regarding issues other than valuation must use [DTE Form 2](#).

(E) Generally, complaints must be filed by March 31<sup>st</sup> of the following tax year in which the complained of assessment has occurred. For example, a complaint against an assessment in tax year 2019, should be filed by March 31<sup>st</sup> 2020. Complaints filed after the deadline must be dismissed according to law.

- (F) If filing electronically, complaints must be emailed to the Board's email address, see Section 2(B)(3) above. The date the Board receives a complaint by email is proof of a timely filing.
- (G) If filing by mail, the complaint must be mailed to the Board's mailing address, see Section 2(B)(4) above. A United States Postal Service postmark is proof of timely filing.
- (H) Complaints must provide the Board with all information and evidence relevant to the complaint. Include with your complaint all necessary documents, studies, opinions, comparable sales, conveyance statements, reports, exhibits or other evidence you believe will help the Board understand your argument. **It is your burden to prove the fair market value of your property.**
- (I) Only one complaint per parcel may be filed in a single triennial period unless the filer alleges that one of the exceptions on Line 15 of [DTE Form 1](#) applies. A triennial period is a series of 3 tax years each year between a reappraisal and an update.
- (J) The Board may dismiss a complaint if the complaint is not properly filed or the Board lacks jurisdiction to hear the complaint.
- (K) A person filing a complaint may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. The voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

## 5. **Continuances Limited**

- (A) For good cause shown, the Board may continue hearings at a party's request.
- (B) The Board does not generally consider the following to be good cause:
  - 1. The party seeking the continuance is not ready to present their case for hearing;
  - 2. Scheduling conflicts, with or without documentation, which could have permitted the Board to alter or reschedule hearings had proper advance notice been provided.
- (C) Continuance requests received less than 12 days prior to the scheduled hearing are highly discouraged and may be denied.
- (D) All continuance requests will be reviewed on a case by case basis.

## 6. **Hearings**

- (A) The Board's Secretary will schedule each complaint for a hearing and written notice thereof shall be given to the parties, property owners, and/or their representatives of the time and place of the hearing.
- (B) It is the policy of the Board to reduce paper waste and cost. **Please provide an email address on your complaint forms so that you can receive email notices from the Board.** Email notices will also be sent with an ordinary mail notice as required by law. If a person filing a complaint does not have email, or does not want to provide an email address, a certified mail notice will be sent to the filer.
- (C) All persons that testify before the Board will be placed under oath before their testimony. The person filing the complaint shall present their evidence, which may include witnesses testifying on the person's behalf, first. Anyone that has filed a counter-complaint shall proceed next. The Auditor's office may be represented by a qualified witness who will testify last.
- (D) Subject to availability, the Board may allow live video testimony of witnesses in support of arguments for valuation during a hearing to accommodate scheduling conflicts. If any party to a complaint is interested in utilizing video testimony, they must contact the Board to make arrangements no later than 2 weeks before the scheduled hearing. Parties to a case must be in person at the Board for their scheduled case.
- (E) The Board may interrupt or examine the parties and their witnesses at any time.
- (F) Cross-examination will be permitted between parties, at the Board's discretion, as time permits.
- (G) The Board of Revision reserves the right to maintain control of the length of each hearing and to limit commentary. This helps to assure that other scheduled complaints are not delayed.
- (H) The Board of Revision reserves the right to maintain proper decorum in the hearing room.

## 7. **Evidence**

It is the preference of the Board that all evidence be attached with the original complaint, or counter-complaint as applicable. All evidence must be sent to and received by the Board and any opposing party, if applicable, 7 business days prior to the hearing. The Board may exercise its discretion to disregard or give less weight to any evidence that has not been sent to and received by the Board and any opposing party within 7 business days before the hearing.

## **Types of Evidence:**

### **(A) Residential Property**

1. Arms-length sale, documented by recorded deed, closing statement (HUD-1), purchase contract, and/or conveyance fee statement (DTE 100).
2. Recent appraisal report of the subject property made for tax valuation purposes, and authenticated by the appraiser during the hearing. The Board will rule on the appraisal qualifications of any such witness before he or she is permitted to testify or to present appraisal evidence.
3. Other opinions of value may be considered at the discretion of the Board.
4. 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.
5. Dated interior/exterior photos of the property and comparable properties showing the condition.
6. New construction costs certified by the builder which should include both direct construction costs, and any indirect costs (for example, post-construction expenses, permits, insurance, etc.)
7. Tax Map, Topography Map or Plat Map, showing the subject property.

### **(B) Commercial or Income Producing Property Evidence (if applicable)**

1. Rent rolls showing tenants and rental rates as of January 1 of the tax year for which the complaint was filed and all rent changes that took place that year, including any rent reductions and other incentives.
2. The Board may request additional information prior to the hearing or at the time of the hearing. The owner shall be given sufficient time in to prepare such information. All financial information shall be verified as follows:
  - a. Financial information shall be set forth in a statement(s) prepared by an independent accountant, including all notes and other material included in such audited statement(s); or
  - b. The owner or manager of the property, who has personal knowledge of the operations of the property, shall appear as a witness before the Board and be prepared to testify as to the accuracy and completeness of the financial information.

## **8. Failure to Submit Requested Information Before Hearing**

Failure to produce all relevant information and documents to the Board before your hearing, including failure to appear at your hearing to support any information with testimony, can make it more difficult to prove your case before the Board, or on appeal.

## **9. Failure of Owner or Knowledgeable Person to Appear at Hearing**

If the property owner or other witnesses with actual first-hand knowledge of the operations and financial aspects of the property fail to appear at the scheduled hearing, the Board will decide the case based upon the evidence, if any, in the record.

## **10. Conflicts of Interest**

Persons who have an interest in the outcome of the case, in the form of a fee or other form of compensation, directly or indirectly, **are not permitted to give appraisal evidence or an opinion of value to the Board.** All agents or other representatives presenting evidence to the Board should be prepared to present a copy of their contract with the owner to the Board at the time of the hearing.

## **11. Continuance of a Hearing by The Board**

The Board may continue a hearing already in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement in order to obtain legal advice.

## **12. Briefs**

At any time prior to the issuance of a final decision and order on a complaint, the Board may request briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a requested brief within the time limit, the Board may exclude the brief from its consideration.

## **13. Decisions**

All final decisions made by the Board will be in writing. Copies of final decisions will be emailed to parties that have provided email addresses, and a copy of the decision will be sent by original mail. Parties that have not provided an email address will receive a copy of the decision via certified mail.

## **14. Appeals**

Final decisions of the Board may be appealed to the Board of Tax Appeals (“BTA”) or the Franklin County Court of Common Pleas. Persons that wish to appeal must file a notice of appeal with the Board, ***and*** the BTA or Court. The notice must be filed within 30 days of the date of the mailing of the final notice to parties to the complaint (look for the postmark date on the mail containing the final decision by the Board). Notice can be filed in person, by mail, by fax or by email. Please see [ORC 5717.01](#) and [ORC 5717.05](#) and [bta.ohio.gov](http://bta.ohio.gov) for more information.