

# Board of Revision



## Franklin County • Ohio

### **FILING A PROPERTY VALUE COMPLAINT TO THE BOARD OF REVISION**

#### **INSTRUCTIONS FOR FORM DTE-1**

**The Board of Revision hears complaints on the current market value of your property, not the tax dollars you pay.**

- Please be advised that the Board of Revision currently has jurisdiction for the **2020 tax year only**. No prior years will be considered.
- We will accept complaints for the 2020 tax year from November 13, 2020 through March 31, 2021.
- Complaints may be filed:
  - By mail (373 S. High St, 20<sup>th</sup> Fl, Columbus, OH 43215) **postmarked no later than March 31, 2021**;
  - by email ([bor@franklincountyohio.gov](mailto:bor@franklincountyohio.gov)); or
  - by fax (614-525-6252)
- **If you include an email address with your complaint all notices will be sent via email and ordinary mail. If you do not include an email address, notices will be sent via certified mail.**
- You must state your opinion of value on line 9 of the complaint form. Below is an example of line 9.

9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
xxx-xxxxxx	50000	100000	-50000

- Please sign and date the complaint form.
- If the owner of a property is an entity rather than an individual, the complaint form may need to be signed by an attorney. Any legal questions concerning this issue should be discussed with your personal attorney.
- If you are filing because of a recent sale or appraisal, please submit supporting documents with your complaint to expedite the process. Supporting documents for a recent sale include the settlement statement, purchase contract, deed, and conveyance fee statement. Please include the full appraisal, if applicable.
- Failure to accurately and completely fill out the complaint form may result in the dismissal of your complaint.
- Please complete the Residential Data Form, if applicable, to ensure that the information we have on record is accurate.

- Prepare for your hearing now- the Board rarely grants continuances. If you fail to appear at your hearing, the Board will rely on any evidence previously submitted.
- In order to protect public health, the Board of Revision will not hold hearings in the office. All hearings are being conducted via Zoom. This is subject to change so please review your hearing notice for your hearing details and location, if applicable.
- All decisions are held for 35 days pending an appeal. Once that time has expired, the Board of Revision will notify the Auditor of the change in value. If you received a decrease in value, an adjustment will be made in approximately 60 days and a refund or credit will be issued.
- You may appeal your decision by filing the proper Notice of Appeal with either the Ohio Board of Tax Appeals or the Court of Common Pleas. Appeals must be filed within 30 days of your decision notice.
- For the complete BOR Rules of Practice & Procedure, please visit [www.franklincountyauditor.com](http://www.franklincountyauditor.com).
- Please contact our office at 614-525-3913 if you have any questions.

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

County \_\_\_\_\_ Date received \_\_\_\_\_

## 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.

This form is for full market value complaints only. All other complaints should use DTE Form 2

Original complaint     Counter complaint

Notices will be sent only to those named below.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property			
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person			
5. Email address of complainant			
6. Complainant's relationship to property, if not owner			
<b>If more than one parcel is included, see "Multiple Parcels" on back.</b>			
7. Parcel numbers from tax bill		Address of property	
8. Principal use of property			
9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
10. The requested change in value is justified for the following reasons:			

11. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_ ; and attach information explained in "Instructions for Line 11" on back.

12. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

13. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_ .

14. Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown

15. 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. section 5715.19(A)(2) for a complete explanation.

- |   |  |
|---|--|
| <input type="checkbox"/> The property was sold in an arm's length transaction.<br><input type="checkbox"/> A substantial improvement was added to the property. | <input type="checkbox"/> The property lost value due to a casualty.<br><input type="checkbox"/> Occupancy change of at least 15% had a substantial economic impact on my 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) \_\_\_\_\_  
Signature

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

Notary \_\_\_\_\_  
Signature

# Instructions for Completing DTE 1

DTE 1  
Rev. 08/21

**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 OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. 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 complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**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 claim 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 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 10 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.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's 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 Line 9.** In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

**Instructions for Line 11.** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in 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: If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.**

Mail completed form to:

Board of Revision  
373 S. High St., 20th Floor  
Columbus, OH 43215

Complaints may also be submitted by email:  
BOR@franklincountyohio.gov.

## Franklin County Residential Data Form

- 1) Tax District Number \_\_\_\_\_ 2) Parcel Number \_\_\_\_\_ 3) Map Routing \_\_\_\_\_  
 4) Property Owner(s) \_\_\_\_\_  
 5) Property Address \_\_\_\_\_  
 6) Date of Purchase \_\_\_\_\_ 6a) Amount of Purchase \_\_\_\_\_  
 6b) Any personal Property or Special Financing in this sale? Yes  No

### Dwelling Information

- 7) Year Constructed: House \_\_\_\_\_ Garage \_\_\_\_\_ Other \_\_\_\_\_  
 8) Story Height: 1 Story  1 1/2 Sty  2 Sty  Other \_\_\_\_\_  
 9) Room Count: Total Rooms \_\_\_\_\_ Bedrooms \_\_\_\_\_ Family Rooms \_\_\_\_\_  
 Full Baths \_\_\_\_\_ Half Baths \_\_\_\_\_ Dining Rooms \_\_\_\_\_  
 10) Basement: Slab  Crawl  Partial  Full   
 11) Attic: None  Unfinished  Finished  Rooms \_\_\_\_\_  
 Permanent Stairwell  Permanent Sub-Floor   
 12) Heating: None  Central  Space Heaters  Rooms \_\_\_\_\_  
 13) Fuel Type: Gas  Electric  Oil  Other \_\_\_\_\_  
 14) Central Air Yes  No   
 15) Wood Burning Fireplace(s) Yes  No  Total \_\_\_\_\_

### Construction/Improvement Information

- 16) Was any building(s) constructed after the date of purchase? Yes  No   
 7a) If Yes, what was the construction Date \_\_\_\_\_ Cost \_\_\_\_\_  
 7b) Description of building(s) \_\_\_\_\_  
 17) Was any building(s) improved after the date of purchase Yes  No   
 If yes, please describe improvements below:

	Type of Improvement	Year	Cost
Exterior			
Interior Remodeled			
Room Additions			
Baths – New - Remodel			
Plumbing – Electrical			
Heat – Air Conditioning			
Other			

- 18) What is the dwelling's interior condition compared to its exterior condition?  
 Condition: The Same  Better  Poorer

Note: Please include any additional needed information on the Additional Information page 2.

Date: \_\_\_\_\_ Signature: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Address: \_\_\_\_\_

