

HOW TO FILE A COMPLAINT

These guidelines are not intended to serve as legal advice

Complaint forms can be found at www.franklincountyauditor.com or by calling 614-525-3913 and requesting a copy be sent to you.

The Board of Revision has jurisdiction for 2018 tax year only. No prior years will be considered.

Complaints will be accepted through April 1, 2019.

COMPLAINTS CAN BE FILED:

- In person or by mail (373 S. High St, 20th fl., Columbus, Ohio 43215), postmarked no later than April 1, 2019
- By email – bor@franklincountyohio.gov
- By fax – 614-525-6252

WHAT TO SUBMIT WITH YOUR COMPLAINT

The following documentation may help to expedite your case, if submitted with the 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

HEARING VS. MEDIATION

It is often necessary that a Board of Revision complaint must have 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 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.

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 www.franklincountyauditor.com. A BOR hearing is very similar to a court trial, with witnesses, exhibits and rules. Please turn off your cell phone upon entering the hearing room.

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 proceeding, as well as the testimony offered and any exhibits that were received into evidence. Once a decision has been reached, it will be issued by mail to all parties.

APPEALING YOUR DECISION

An appeal from a decision of the county 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.

Copies of the appeal must also be sent to the BOR.

You may request an appeal form (DTE4) from the BOR or download one in the "Form Center" at www.franklincountyauditor.com.

SERVICE

All hearing and decision letters will be sent to the complainant's last known address. Once your hearing letter is received, please begin preparing for your hearing. Continuances are not granted because parties are not ready. If a party fails to appear at a hearing, the Board will rely on any evidence presented.

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, if so desired.

DECISIONS

All decisions by the Board will be made on record. Copies of the decision will be mailed to all parties by certified mail.

VALUE CHANGES

All decisions are held for 30 days pending an appeal. Once that time expires, and 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

Review the Valuation of Your Property

The Board of Revision (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.

What is the purpose of the Board of Revision?

The 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 and 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 about the property's valuation.



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 parties to assist them in reaching a voluntary agreement regarding property valuation. This procedure is outside of the hearing process for the Board of Revision. However, the BOR must approve any settlement reached in a mediation.

Clarence E. Mingo, II
Franklin County Auditor



REVIEWING YOUR PROPERTY VALUE



BOARD OF REVISION

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FRANKLIN COUNTY REAL ESTATE DIVISION

373 S. High St., 20th Fl.
Columbus, Ohio 43215
614-525-4663



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