

# Board of Revision



## Franklin County • Ohio

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

#### INSTRUCTIONS FOR FORM DTE-1A

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

- DTE Form 1A should be used to challenge a property's appraised value if the property's value has been impacted by the COVID-19 pandemic. Although any property owner can submit a Board of Revision (BOR) COVID-19 complaint, this process is most likely to benefit commercial property owners and is unlikely to be relevant for residential homeowners whose property values were not impacted by the COVID-19 pandemic or a state COVID-19 order.
- Please be advised that the BOR currently has jurisdiction for the **2022 tax year only**. No prior years will be considered. The BOR will accept complaints for the 2022 tax year from November 10, 2022 through March 31, 2023.
- Complaints may be filed:
  - By mail (373 S. High St, 20<sup>th</sup> Fl, Columbus, OH 43215) **postmarked no later than March 31, 2023**;
  - by email ([BOR@franklincountyohio.gov](mailto:BOR@franklincountyohio.gov)); or
  - by fax (614-525-6252)
- **Please provide an email address on your complaint form to receive notices by both email and mail. If you do not include an email address, notices will be sent by 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.
- **Per Ohio law, the property owner's asserted reduction in value must be based on any circumstance related to the COVID-19 pandemic or state COVID-19 order and must "allege with particularity in the complaint how such a circumstance or order caused the reduction in true value of the property."**
- Failure to fill out the complaint form accurately and completely may result in the dismissal of your complaint.
- **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.
- 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 change in value, an adjustment will be made in approximately 60 days and, if your property's appraised value decreased, 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 Franklin County 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/real-estate/board-of-revision](http://www.franklincountyauditor.com/real-estate/board-of-revision).
- If you have any questions, please contact the BOR at (614) 525-3913 or [BOR@franklincountyohio.gov](mailto:BOR@franklincountyohio.gov).