

# Board of Revision



## Franklin County • Ohio

### FILING AN ASSESSMENT COMPLAINT TO THE BOARD OF REVISION

#### INSTRUCTIONS FOR FORM DTE-2

- DTE Form 2 should be used to dispute issues other than the Auditor’s appraised value. Examples include CAUV renewals/denials, rental registration charges, land use code, and qualifying child care center exemptions.
- Please be advised that the Board of Revision (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.**
- Line 9 only needs to be completed if you are seeking a change in value. See the example below.

9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

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

- Use Line 10 to fully state the reason for your complaint. 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 fill out the complaint form accurately and completely may result in the dismissal of your complaint.
- Please complete the Residential Data Form, if applicable, to ensure that the information the office has on record is accurate. This form can be found online through the Auditor’s Form Center here: [www.franklincountyauditor.com/auditor-office/form-center](http://www.franklincountyauditor.com/auditor-office/form-center).

○ **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).