**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, <u>not the tax dollars you pay</u>.

- Please be advised that the Board of Revision currently has jurisdiction for the <u>2020 tax year only</u>.
  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 (<u>bor@franklincountyohio.gov</u>); or
  - ➢ by fax (614-525-6252)
- If you include an email address with your complaint <u>all notices will be sent via email and</u> <u>ordinary mail</u>. 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 <u>www.franklincountyauditor.com</u>.
- Please contact our office at 614-525-3913 if you have any questions.