

BOR FAQ

My taxes doubled and I want them reduced. The Board of Revision does not discuss taxes, only value. The BOR strictly reviews the total value of a parcel and can make adjustments to value based on changes in structure, comparable sales, and/or submitted appraisals.

Taxes are calculated on 35% of the total market value multiplied by the tax rate. Tax rates are established by the voters when levies are passed.

If the BOR lowers a value, taxes could be reduced for that tax year only. The following year, tax rates will change based on the total valuations of the County and any new levies.

I think the Auditor's value is too high for my property. Complaints are open for filing January 1st through March 31st each year. Filing a complaint entitles you to a hearing before the three-member Board of Revision, however it is the property owner's responsibility to provide evidence to overturn the value.

If I file a complaint will my value be reduced? Filing a complaint entails your parcel(s) is reviewed by the Board Members as well as other staff involved in determining the Auditor's value. The review process could provide data that is current but not on the parcel record and could cause an increase in value. Based on any evidence provided, value could be decreased or the Board could rule a no change also. Increases or decreases in value will produce an adjusted tax bill which could result in additional taxes being owed, or if the annual taxes have already been paid the property owner could receive a refund.

How do I complete the Complaint Form? The Board of Revision nor the Auditor's office can provide legal advice on how to complete the form. However, on the DTE 1 Form, 8A is the value you feel it should be, 8B is the current total market value on record at the Auditor's office, and 8C is the difference between the two. Complaints that are filed with any of these values being blank, or is anything other than a numerical value will be dismissed by the BOR. Additional details can be found on the sample DTE 1.

What documents should I submit with my complaint? If you are filing on:

- A recent purchase or sale -> submit full and signed copies of the closing statement, purchase contract, deed and any possible addendums or documents that would support your sale price.
- A market valuation appraisal -> submit a full copy of the appraisal report from a certified state of Ohio appraiser that illustrates the property's market value on January 1 of the tax year being filed on. The appraiser must appear at your hearing to testify.
- Estimates of cost to repair deficiencies in your property
- Photos of interior damage that would lower the value of the property and would not be evident from the street
- If the property is income producing, income and expense statements

Do I need an attorney to file a BOR complaint? For property deeded to an individual an attorney is not required. For property deeded to a business entity or a trust an attorney is recommended. Representation by an attorney is always encouraged, and you may also want to consult with a real estate attorney for legal advice.

How far back in time can a BOR decision go? Property taxes are in arrears so filing January 1st of any year is for the current tax year only. For example, filing on February 15, 2023 is for tax year 2022, payable 2023.

I received my hearing letter but the date does not work for me. Can I reschedule? The Board of Revision's Rules of Practice and Procedure will allow one Request for Continuance. This request must be made to the County Auditor's office within seven calendar days of receipt of the notice of the scheduled hearing.

How long does the hearing last? Residential hearings are on average 15 minutes. Commercial or more complex hearings will average 30 plus minutes.

How will I be notified my Complaint was received? Complaints are available on the Auditor's website. A Hearing Notice could be the first form of communication you would typically receive.

What if I don't agree with the BOR decision? You have 30 days from the date of the decision letter to file the proper notice of appeal to either the Ohio Board of Tax Appeals or the Court of Common Pleas. You must also file a copy of the notice of the appeal with the Board of Revision at the Auditor's office. The BTA DTE 4 Form can be found on the Auditor's website, or you can visit the Board of Tax Appeals website at www.bta.ohio.gov.

How long does the decision of the BOR last? In many cases the decision will carry forward until the next triennial update, however, that decision is within the discretion of the BOR.

Do I still have to pay my property taxes if I filed a complaint? Yes and failure to make timely payment will result in penalties and/or interest. Neither the BOR nor the Auditor's office has authority to waive interest or penalties.

Items that are NOT accepted as evidence of value include:

- Newspaper, magazine and Internet articles
- Letter from a realtor or auctioneer giving an opinion of value of your property
- One-page appraisal
- Real estate listings of properties being offered for sale
- Appraisals created for financial reasons such as bank loan mortgage or refinance
- Invalid sales of properties for comparables (foreclosure, Sheriff's sale, auction, bank or mortgage company, property trade or a sale between relatives)

Appraisals The appraised value of a property can vary greatly depending on the purpose for which an appraisal was prepared.

- **Mortgage Appraisal** – an appraisal prepared for a bank loan has underwriting requirements and may not reflect fair market value as defined in Ohio's laws
- **Insurance Appraisal** – an appraisal for an insurance company typically includes only the home's value and not the value of the land
- **Home Equity Appraisal** – an appraisal for a home equity loan is based upon the bank being able to recoup the money they will be lending if the loan goes into default
- **Market Value Appraisal** – an appraisal that is prepared specifically to illustrate the property's market value on January 1st of the tax year and is the recommended appraisal for Board of Revision review

Documents All documents of any kind presented to the Board of Revision shall be open to public inspection pursuant to Revised Code Section 5715.07.

Tax year Current BOR no. Leave BlankDTE 1
Rev. 12/22County Hancock Date received Leave Blank**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

Check if original or counter ☐ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1. Owner of property	Deeded Name	Preferred mailing address for BOR	
2. Complainant if not owner	N/A-Limited Situations Only		
3. Complainant's agent	Attorney name, if applicable	Attorney address, if applicable	
4. Telephone number and email address of contact person Owner or attorney, if applicable			
5. Complainant's relationship to property, if not owner Attorney, executor or N/A if self			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill		Address of property	
Can be found on REGIS, tax bill, etc.		Property location	
7. Principal use of property residential (owner occupied), rental, office, warehouse, etc.			
8. 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
From 6 above	YOUR opinion of what the property is worth	Auditor's 100% value	Difference between A & B
9. The requested change in value is justified for the following reasons: State specifically why the value should be changed to 8A above and provide details. Ex. recent sale price, recent appraisal, comparable neighborhood sales, condition of property, etc. SUBMIT any evidence that validates the reason. Do NOT submit for taxes being too high.			

10. 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 10" on back.

11. 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.

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

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

Check the applicable boxes and provide details to 10 through 13 above.

14. 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. | <input type="checkbox"/> The property lost value due to a casualty. |
| <input type="checkbox"/> A substantial improvement was added to the property. | <input type="checkbox"/> Occupancy change of at least 15% had a substantial economic impact on my property. |

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

- ☐ The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 (printed) _____ Title (if agent) _____

Complainant or agent (signature) _____

Sworn to and signed in my presence, this _____ day of _____
(Date) (Month) (Year)

Notary _____

14. No person may file a complaint against the valuation of any parcel if that parcel was filed on in the last three years, unless there has been new construction, destruction, change in ownership or decrease of at least 15% in the property's occupancy which has had a substantial economic impact on the property.

15. If a legislative authority filing the complaint, check the box confirming you have complied with the legal requirements and provided notice to the owner.

A NOTARIZED signature is required. An incomplete complaint form can be dismissed by the Board due to lack of jurisdiction.

Instructions for Completing DTE 1

DTE 1
Rev. 12/22

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.

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.

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 8. 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 10. 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.

Completed, NOTARIZED forms and evidence can be brought to the Auditor's Office or USPS postmarked by March 31st of each year. If the 31st falls on a non-business day, the deadline is the following business day.

Mail to: Hancock County Auditor's Office
Attn: Board of Revision
300 South Main Street
Findlay OH 45840

Additional information or evidence submitted after the Complaint has been filed can be emailed to realestate@co.hancock.oh.us.