

COUNTY OF LAKE



Lake County, Ohio

BOARD OF REVISION¹

**INSTRUCTIONS AND RULES OF PROCEDURE &
COMPLAINT AGAINST VALUATION FORM**

**TAX YEAR 2017
CALENDAR YEAR 2018**

NOTICE: Please carefully read ALL Instructions, your complaint will be dismissed if not completed properly.

INSTRUCTIONS FOR COMPLETION OF D.T.E. FORM 1

The following instructions have been developed to assist you in completing the Complaint Against The Valuation of Real Property, or D.T.E. Form 1.

A complaint for tax year 2017 shall be filed with the Auditor **on or before March 31, 2018**. A United States postmark dated March 31, 2018 is proof of timely filing. (Ohio Revised Code (O.R.C.) section 5715.19). The Auditor's Office is not liable for lost mail. **Mail complaint forms at your own risk.**

The following letter headings and instructions match up with the letters printed on the sample D.T.E. form No. 1.

- (A) For County use.
- (B) For County use. (The filing period for this complaint form is from January 1, 2018 through March 31, 2018. Complaint forms must be postmarked by the U.S. Postal Service by March 31, 2018.)
- (C) Tax Year – 2017
- (D) County – Lake
- (E) An original complaint is the first complaint filed on a parcel of property.
- (F) A counter-complaint is a complaint filed in objection to the "original" complaint.
- (G) List the owner of the parcel of property as of the filing date. (See O.R.C. Sections 5715.13; 5715.19)
- (H) If you are not the owner of the parcel of property as of the filing date, enter your name here.
- (I) This block is to be completed if you are represented by an attorney or an agent. Please include the name, address, and telephone number of the attorney or agent.
- (J) Please list the telephone number of the contact person.
- (K) If you are not the owner of this parcel of property, please disclose your relationship to the parcel. (See O.R.C. Sections 5715.13; 5715.19)
- (L) 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 or are contiguous 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.
- (M) Enter the address or physical location of the property on which the complaint is being filed.

D.T.E. Form 1 Instructions (continued)

- (N) Describe the primary or principal use of the parcel of property on which you are filing the complaint.
- (O) Enter the parcel number of each parcel of property on which you wish to file a complaint (Note: the same number(s) used in block (L).)
- (P) In this block marked Column A, disclose **your opinion** of the fair market value of this parcel. **(This column is mandatory.)**
- (Q) Multiply the value you entered in block (P) by 35% (this value is also known as the 35% assessed or taxable value) and enter here.
- (R) Enter the current total taxable value taken directly from the tax bill (this value is also known as the 35% assessed or taxable value). If you did not receive your tax bill, you may look it up online at: <http://www.lake.iviewauditor.com/> or call the Auditor's office at (440) 350-2221 and request the assessed or taxable value of your parcel(s).
- (S) Subtract the value shown in block (Q) from the value shown in block (R). This is the increase or decrease in the total taxable value that you are seeking for **each** of the parcels on which a complaint is being filed.
- (T) Disclose the reasons why you are filing a complaint. Please attach additional sheets if necessary.
- (U) Please answer the question. If the property on which you are filing **has** been sold within the last three years, please attach a copy of the purchase agreement, escrow statement or other evidence supporting the sale price.
- (V) Please answer the question. If the property on which you are filing has not been sold but was listed for sale within the last three years, please attach a copy of the listing agreement.
- (W) Please answer the question.
- (X) Please answer the question.
- (Y) Please be advised that if you have already filed an appeal since the last reappraisal or update of property values in the county, the Ohio Revised Code prohibits a second, third or further appeal being filed unless one of the listed reasons is checked. Please check all that apply to your parcel and enclose an explanation.
- (Z) **Please date and sign this complaint form BEFORE A NOTARY PUBLIC.** Deliver or mail completed form to Lake County Auditor's Office, 105 Main Street, Painesville, Ohio 44077.

BOR NO. _____ A _____

DATE RECEIVED

B

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

TAX YEAR 2017 C
COUNTY LAKE D

E ORIGINAL COMPLAINT
F COUNTER COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW	
	Name
1) Owner of property	<u>G</u>
2) Complainant if not owner	<u>H</u>
3) Complainant's agent	<u>I</u>
4) Telephone number of contact person ()	<u>J</u>
5) Complainant's relationship to property if not owner	<u>K</u>

If more than one parcel is included, see "Multiple Parcels" on back

6) Parcel number from tax bill	Address of Property	<u>M</u>
<u>L</u>		

7) Principal use of property: N

8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D

Parcel Number	Complainant's Opinion of Value		Column C	Column D
	Column A	Column B	Current Taxable Value	Change in Taxable Value (+ or -)
	True Value (Fair Market Value)	Taxable Value (35% of Column A)	(From Tax Bill)	(Column B minus Column C)
	(Mandatory)			
<u>O</u>	<u>P</u>	<u>Q</u>	<u>R</u>	<u>S</u>

9) The requested change in value is justified for the following reasons: T

10) Was property sold the last 3 years? Yes ___ No ___ Unknown ___. If yes, show date of sale _____ U _____ and sale price \$ _____; and attach information explained in "Instructions for Question 10" on back.

11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence. V

12) If any improvements were completed in the last 3 years, show date _____ and total cost; \$ _____ W

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

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 ORC 5715.19(A)(2) for a complete explanation.

- Y The property was sold in an arm's length transaction;
- A substantial improvement was added to the property;

- The property lost value due to a casualty;
- Occupancy change of at least 15% had a substantial economic impact on the property.

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 _____ Z _____ Title (if Agent) _____
Signature

Sworn to and signed in my presence, this _____ day of _____ 2018, _____ Notary Public

REMINDERS

1. Evidence of valuation (such as an appraisal) must relate to the total value of the parcel, including both land and buildings. If, for example, your land is overvalued but your buildings are undervalued in a like amount, there will not be justification for a reduction in value.
2. The Board of Revision may increase or decrease the total value of any parcel included in this complaint.
3. The Board of Revision may offer a settlement. If the Board does so, you will be mailed an offer and if you agree with the offer, you will have two weeks to return the acceptance. If we do not receive it within the two weeks, a Board of Revision hearing will be scheduled.
4. Refer to O.R.C. Section 5715.19 for persons permitted to file complaints against the valuation of property.
5. Section 5715.19 of the Ohio Revised Code requires the Board of Revision to notify the affected School Board, within thirty days after the last date on which such complaints may be filed, of all complaints requesting an increase/decrease greater or less than \$50,000 market value or \$17,500 taxable value. If your request is greater or less than this amount, the School Board has the right to file a counter-complaint against your original complaint.
6. Your case will be governed by the Lake County Board of Revision's Rules of Procedure. To see the Rules of Procedure please go to www.lakecountyohio.gov/auditor/forms.aspx or contact our office at carrie.valvoda@lakecountyohio.gov or (440) 350-2221.
7. The information contained herein is not offered as and should not be construed as legal advice. Persons should consult a licensed attorney for legal issues regarding complaints.

PROCEDURE AFTER FILING YOUR COMPLAINT FORM

You will be notified by certified mail of your hearing date and time.

A staff appraiser may review your property prior to the hearing.

The Lake County Board of Revision, which consists of the County Auditor, a County Commissioner and County Treasurer, or their representatives, will hear your testimony.

Most residential hearings average 15 to 20 minutes.

Most commercial/industrial hearings average 30 to 40 minutes.

*At your appeal, please provide all the evidence you have to support the value you are declaring in question #8. This may include an expert appraisal, any recent sales of your property, or comparable sales of other property. Any documentation that you have but **DO NOT** present to the Board may not be considered by the Board and may not be considered for any subsequent appeal of the Board's decision, unless good cause is shown for the failure to present that evidence. Sales can be within 12 months of the lien date of the appeal (January 1, 2016 - January 1, 2018 for a tax year 2017 appeal). Photos are very helpful in illustrating conditions that cannot be seen from the street.*

You will be notified of the Board's decision by certified mail.

If you disagree with the Lake County Board of Revision's decision, you may file an appeal with the Board of Tax Appeals in Columbus or with the Lake County Common Pleas Court in Painesville. Whether you file with the Board of Tax Appeals in Columbus or with the Lake County Common Pleas Court in Painesville, **you must also file a copy with the Lake County Board of Revision at the same time or your appeal will be dismissed** (pursuant to O.R.C. Section 5717.01 and O.R.C. Section 5717.05, a copy of the appeal must also be filed with the Lake County Board of Revision). **All documents must be filed within thirty (30) days from the date on the notice of decision.**

If you have any questions, you may call (440) 350-2221.

NOTE: YOU ARE RESPONSIBLE FOR PAYING YOUR TAXES WHEN DUE EVEN IF YOUR COMPLAINT IS PENDING BEFORE THE BOARD OF REVISION. LATE PAYMENTS ARE SUBJECT TO INTEREST AND/OR PENALTIES.

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

TAX YEAR 2017
LAKE COUNTY

D ORIGINAL COMPLAINT
D COUNTER-COMPLAINT

Empty box for DATE RECEIVED

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Table with columns: Name, Street Address, City, State, Zip Code. Rows for Owner, Complainant, Agent, Telephone, Relationship, Parcel number, Address.

7) Principal use of property:
8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D.

Complainant's Opinion of Value is REQUIRED in Column A

Table with 4 columns: Parcel Number, Column A (Fair Market Value), Column B (35% of Column A), Column C (Current Taxable Value), Column D (Change in Taxable Value).

9) The requested change in value is justified for the following reasons:

- 10) Was property sold within the last 3 years?
11) If property was not sold but was listed for sale in the last 3 years...
12) If any improvements were completed in the last 3 years...
13) Do you intend to present the testimony or report of a professional appraiser?
14) If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county...

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 Signature Title (If Agent)

Sworn to and signed in my presence, this day of year

Notary Public

INSTRUCTIONS FOR COMPLETING FORM

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. 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 valuation complaint.

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 claimed 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.

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 ten 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.

Section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within his 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 QUESTION 10. If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with 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.

NOTICE: R. C. 5715.19, as amended by H. B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio court of appeals, the Board of Tax Appeals and many county Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you choose a non-attorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits. If you have any questions you may contact us at (440) 350-2221 or at appraisal@lakecountyohio.gov.

Mail completed form to:

Lake County Board of Revision
105 Main Street
Second Floor
Painesville, OH 44077