NOTICE: Please carefully read ALL Instructions, especially REMINDERS #4 and #9, Rule of Procedure 1.02 (A) and the Notice at the bottom of the reverse side of the form titled Complaint Against The Valuation Of Real Property. Your Complaint will be dismissed if not completed properly.

COUNTY OF LAKE

BOARD OF REVISION

INSTRUCTIONS AND RULES OF PROCEDURE

TAX YEAR 2008
CALENDAR YEAR 2009

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 No. 1. Please try to fill out this form as completely as possible.

A complaint for the tax year 2008 must physically be in the Auditor's office (**NOT POSTMARKED**) by the close of business, **4:30 p.m., March 31, 2009.** In order to proceed on your complaint, the Auditor on, or prior to that date, **must** have received the complaint form.

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, 2009 through 4:30 p.m., March 31, 2009.

(C) Tax Year – 2008

(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 ORC 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 ORC 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 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(s) of each parcel of property on which you wish to file a complaint-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 is typically expressed as the price at which this parcel would probably sell if offered on the open market.(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 do not receive your tax bill, call the Auditors office at (440) 350-2528 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.** Mail completed form to Lake County Auditors Office, 105 Main Street, Painesville, Ohio 44077.

DTE FORM 1 (Revised 01/02) BOR NO. A

ORC 5715.13, 5715.19

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 2008 C

COUNTY LAKE D

E __ ORIGINAL COMPLAINT

F __ COUNTER COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

	Name	Street Address, City, State, Zip Code
1) Owner of property	G	
2) Complainant if not owner	H	
3) Complainant's agent	I	
4) Telephone number of contact person ( ) J		
5) Complainant's relationship to property if not owner K		

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

6) Parcel number from tax bill	Address of Property M
L	

7) Principal use of property: N

SAMPLE

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 A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)	Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Column B minus Column C)
	(Mandatory)			
O	P	Q	R	S

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 _____ Complaint or Agent Z_____ Title (if Agent) _____
Signature

Sworn to and signed in my presence, this _____ day of _____ 2009, _____
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. The Board of Revision will notify all parties by certified mail, not less than ten (10) days prior to the hearing, of the time, date, and location of the hearing. You may appear in person or an attorney may represent you if you so choose. As an exception to the rule that only owners or their Ohio attorney may file a complaint, corporations can be represented by a corporate officer as set forth in Dayton Supply & Tool Co., Inc., v. Montgomery Cty. Bd. of Revision, 111 Ohio St.3d 367, 2006 – Ohio – 5852, 856 N.E.2d 926; but a corporation must hire an attorney if any of the proceedings before the BOR, including the preparation and filing of the complaint, involve more than the factual issue of the value of the property, and issues exist or arise that require an attorney to resolve. This exception extends to spouses and trustees of trusts and probably extends to salaried employees, partners, and members of any firm, company, association, partnership, limited liability company, corporation or trust with the same restrictions as to when an attorney is required. While the BOR will accept these filings that are probably permitted under Dayton Supply v. Montgomery Cty. Bd. of Revision, it is possible that the Ohio Board of Tax Appeals or appellate courts may dismiss the complaints.

5. Individuals who own income property, commercial property or industrial property are requested to submit income statements, insurance and mortgage amounts. Please read the back of the D.T.E. Form 1 for additional information that may be required.

6. Section 5715.19 of the Ohio Revised Code provides that an individual who files a complaint shall provide the Board of Revision with all information or evidence within his/her knowledge or possession that affects the value of the real property. Evidence or information that is not presented to the Board of Revision cannot be presented later in the appeal unless good cause is shown for the failure to present evidence or information to the Board of Revision.

7. 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.

8. Your case will be governed by the Lake County Board of Revision's Rules of Procedure. A copy has been attached to your complaint form. If you should have any questions or need additional information, please call (440) 350-2327.

Reminders (continued)

9. The following list sets forth which filings are proper and which will be dismissed (*Sharon Village Ltd. V. Licking Cty. Bd. Of Revision (1997), 78 Ohio St.3d 47* and subsequent case law):

Person Executing Complaint	Proper Outcome
Officer of Corporation (non-attorney)	Proper*
Attorney not registered in Ohio	Dismiss
Limited Partner of Limited Partnership	Probably Proper*
Salaried employee of Corporation (non-attorney)	Probably Proper*
Accountant (non-attorney)	Dismiss
Appraiser (non-attorney)	Dismiss
Real Estate Agent (non-attorney)	Dismiss
Power of Attorney for Trustee (non-attorney)	Dismiss
Treasurer of Board of Education (non-attorney)	Dismiss
General Partner of Limited Partnership	Proper
General Partner of General Partnership	Proper
Attorney registered in Ohio	Proper
Owner of property (individual person)	Proper
Spouse	Proper*
Trustee of Trust	Proper*

*But see reminder number 4 as to when an attorney is required

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 Board of Revision, which consists of the County Auditor, 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.

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

If you disagree with the 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. This must be filed within thirty (30) days from date on the notice of decision.

If you have any questions, you may call (440) 350-2327.

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.

EXHIBIT A
RULES OF PROCEDURE FOR BOARD OF REVISION
LAKE COUNTY OHIO

This Lake County Board of Revision hereby enacts the following as its Rules of Procedure governing conduct of matters before the Board, pursuant to R.C. 5715.02, et seq.

1.01. ORGANIZATION

(A) The Lake County Board of Revision (hereafter "Board") shall be considered open each day from the organizational meeting until December 31 of that same year. The principal office of the Board shall be c/o the Lake County Auditor, 105 Main Street, Painesville, Ohio 44077, and shall be open for business from 8:00 A.M. to 4:30 P.M. except for Saturdays, Sundays, legal holidays, and days the Lake County Board of Commissioners choose to close the Administration Building. All submissions to the Board shall be to the address referred to in this section.

(B) The Board shall be in continuous session and open for the transaction of business during the business hours indicated in subsection (A). Hearings of the Board shall be at times designated by the Auditor or the Board. All sessions and hearings shall be open to the public, unless the Board is meeting to discuss executive session items provided for in R.C. 121.22, and shall stand and be adjourned without further notice thereof on its records.

(C) Decisions of the Board shall be retained as public records, and the vote of the Board, if not unanimous, shall be indicated thereon. Any Board member may issue a written dissent to be filed with the decision, but is not required to do so.

1.02. APPEARANCE AND PRACTICE BEFORE THE BOARD

(A) Any person who is a party to a complaint may appear and act on his/her own behalf. Any attorney registered in Ohio may appear on behalf of a party. An officer, a salaried employee, a partner, or a member of a firm, company, association, partnership, limited liability company, or corporation or a trustee of a trust may prepare and file a complaint and may appear on behalf of said entity to present the claimed value of the property before the Board of Revision (BOR) on behalf of said entity but an attorney must be used by the above mentioned entities if any of the proceedings before the BOR, including the preparation and filing of the complaint, involve more than the factual issue of the value of the property, and issues exist or arise that require an attorney to resolve. General partners of a partnership may appear on behalf of the general or limited partnership. Attorneys not registered in Ohio, accountants, appraisers, real estate agents, persons acting under powers of attorney for trustees, treasurers of boards of education, and other persons not specifically included herein, unless they are otherwise qualified by law to appear on behalf of an owners may not appear on behalf of an owner or party.

(B) Each party not representing himself and not qualifying under Section 1.02(A), shall be represented by an attorney at law authorized to practice law before the courts of the State of Ohio.

(C) At the time of the hearing before the Board, if neither the party, a representative identified under Section 1.02(A), or an attorney provided for under Section 1.02(B) appears to argue the matter, the case shall be dismissed by the Board, without further notice, unless good cause can be shown to the Board. The Board, in its sole discretion, shall make the determination as to what constitutes good cause.

1.03. ENTRY OF APPEARANCE AND CHANGE OF ADDRESS

(A) Entries of appearance by counsel in any matter shall be in writing.

(B) Any change of address of a party or counsel of record must be in writing, filed with the Board and be clearly designated as a change of address. Failure to file a change of address will result in the Board sending out all notices to the last known address. Mailings to last known address shall be deemed completed service upon mailing.

1.04. COMPLAINT

(A) A complaint shall be filed within the time and manner prescribed by law. Where the complaint is filed by a municipal corporation or taxing district, it shall be in the name of said subdivision or district and the required paperwork shall be executed by the attorney for said subdivision or taxing district.

(B) The current complaint form prescribed by the State of Ohio Tax Commissioner shall be fully completed, signed by the complaining party or other person provided for under these Rules, notarized and filed with the Board in care of the Lake County Auditor's Office.

1.05. SERVICE

(A) Unless otherwise allowed by the Board, all motions, briefs, papers, and other documents filed with the Board subsequent to the filing of the complaint shall be served on all parties by the date of filing.

(B) Said motions, briefs, papers and other documents shall contain a certificate of service indicating that the required service has been made, the manner of service, and the names and addresses of parties or attorneys upon whom service has been made.

(C) Said motions, briefs, papers and other documents shall be signed by the party, representative provided for in these Rules, or attorney, and shall comply with Ohio Rule of Civil Procedure No. 11.

(D) Service upon an attorney, party, or other representative provided for under these Rules, shall be made by delivering or mailing a copy to the last known address of that person. Service by mail is considered complete upon mailing.

1.06. CONSOLIDATIONS

(A) When complaints involving: (1) common questions of law or fact, (2) contiguous parcels owned by the same person, or (3) multiple tax year appeals of the same parcels (where allowed) are pending, the Board, upon timely application of any party showing good cause therefore, or upon its own motion, may order the complaints consolidated for hearing and other appropriate purposes, and may make such order governing the proceedings as may be required.

1.07. RECORDING OF HEARING AND MINUTES

(A) The Board shall record its minutes in a reasonable manner, and reduce such format to typewritten form. This record shall be kept by the Board, as required by law, and shall be considered a public record.

(B) The Board shall also tape record each hearing of any matter before the Board and retain such tape for a time period required by law, sufficient to ensure that a transcript may be made in the event of appeal.

(C) Any party to a complaint may request the presence of a court reporter at any hearing before the Board. The requesting party shall make such request in writing, and shall be responsible for providing such court reporter, paying the fees of the court reporter, and shall schedule said court reporter to appear. The Board may, without any notice to parties and without written order, provide for a court reporter to appear and transcribe any particular hearing, but is not required to do so.

1.08. MOTIONS

(A) Unless made at a hearing or otherwise ordered, any request to the Board shall be by written motion and shall be accompanied by a memorandum in support stating with particularity the grounds for such motion and citations of authority relied upon. Said memorandums shall not exceed ten (10) pages unless the Board allows otherwise. Except for good cause shown, motions shall be filed within a reasonable period of time so as to permit the opposing party, if any, to respond, and the Board to respond thereto in the Board's orderly course of business. Said motion must be filed no less than fifteen (15) days prior to the scheduled hearing of the matter, unless the Board allows otherwise upon written application.

(B) Any party may file an opposing memorandum within seven (7) days after service of the original motion, or such other period as the Board may allow.

(C) Reply memorandums will not be permitted, unless the Board allows otherwise.

1.09. CALLING OF WITNESSES

(A) The Board may call witnesses before it and examine them, under oath, as to their own, or another's, real property or the value thereof.

(B) If a person notified to appear before the Board refuses or neglects to appear before said Board at the stated place and time, or refuses to be sworn or answer any question put to him by the Board or its order, the Chairman of the Board may make a complaint, in writing, to the Probate Judge of Lake County, who shall proceed against such person in the same manner as provided for in R.C. 5711.37. (R.C. 5715.10). Further, the Board may impose other sanctions, as to parties to the matter, as it deems just and equitable, after considering the relation of the witness to a party.

(C) A party intending to introduce evidence involving expert opinion shall file with the Board of Revision, a summary of that opinion and a summary of the expert's qualifications, no less than five (5) days prior to the date of the scheduled hearing. In the event an appraiser will testify, a copy of the appraisal shall suffice to meet the requirements of this paragraph. A copy of the expert report or appraisal shall also be served upon other parties to the matter.

(D) Any witness who will be giving an expert opinion on a subject must be qualified as an expert by the party or his attorney, pursuant to Ohio Rules of Evidence Nos. 702 and 703. An appraiser shall be considered an expert witness. Parties not qualifying as experts to the Board's satisfaction, in its position as trier of fact, shall be excluded from testifying, to the extent that their proposed testimony relates to the giving of an expert opinion. A party shall be considered competent to testify as to the value of his own property, and need not qualify as an expert. Testimony as to comparable properties, their values, and recent sales values shall be considered expert testimony which can only be presented by expert witnesses, properly qualified as provided herein. Mere testimony that certain properties were transferred on a certain date for a certain price can be submitted to the Board in the form of Recorder-certified copies of transfer deeds or through any other acceptable form of evidence contemplated under Ohio's Rules of Evidence, but the Board will not consider them as comparable sales without expert opinion testimony indicating that they are comparable.

1.10. SANCTIONS

(A) Failure to comply with these Rules or an order of the Board may result in any of the following sanctions:

(1) Dismissal of the complaint,
(2) Prohibition against introducing designated matters into the record,
(3) Prohibition against introducing expert opinion and testimony into the record,
(4) Denial or suspension of the right of any person to appear or practice before the Board,
(5) Any other action the Board, by law, is authorized to take.

(B) The Board may impose sanctions to enforce compliance with these Rules and orders as the Board deems just and appropriate after the opportunity for hearing. The repetitious nature of the disobedient party or advising attorney will be considered in determining the appropriate sanctions to be imposed.

2.01. HEARINGS

(A) The Board's secretary, the County Auditor, shall schedule each complaint for hearing and written notice shall be given to all parties, according to law, of the time and place for the hearing. Hearings may be continued, for good cause shown, or upon the Board's own motion. Requests for continuances shall be in writing, delivered to the Board or Auditor, at least seven (7) days prior to the scheduled hearing.

(B) All hearing shall be open to the public.

2.02. BRIEFS

(A) At any time prior to the issuance of a final decision upon a complaint, the Board may require briefs from the parties as to some or all of the issues before them. Briefs must be typewritten, with adequate margins, legible, with a statement of facts, recitation of issues, argument and citation to authority, conclusion, and attached appendix of all statutes, rules, ordinances, constitutional provisions, administrative code provisions, and documents which were allowed into evidence by the Board or required to be provided to the Board, pursuant to Section 2.06(A). Briefs will be filed within the time period required by the Board. If any party fails to submit a proper brief within the time limit, the Board may exclude the brief from its consideration.

(B) Two complete and accurately conformed copies of each brief shall be filed with the signed original.

(C) Briefs shall be signed in accordance with Ohio Rule of Civil Procedure No. 11.

(D) Non-conforming briefs may be stricken by the Board, upon its own motion, or upon the motion of a party, and not considered in its decision.

2.03. VOLUNTARY DISMISSAL

(A) Complainant may voluntarily dismiss a complaint by filing a notice of dismissal at any time prior to the commencement of the scheduled hearing. The notice of dismissal is with prejudice. The Board shall notify all parties that the complaint has been dismissed. In the event the dismissal will prejudice another party to the suit, the Board may, for good cause shown, deny the dismissal and require that the matter go forward.

2.04. DISMISSAL FOR FAILURE TO PROSECUTE

(A) Except for good cause shown, the Board may, on motion by a party or on its own motion, journalize an order dismissing the complaint when the complainant or other party authorized under these Rules fails to appear at a duly scheduled hearing. Good cause may be shown to the Board after the dismissal if a written motion is filed within ten (10**)** days after the dismissal.

2.05. FEES

(A) Any person requesting copies from the Board shall be provided such copies as not prohibited from disclosure by law, after the payment of copying costs, which cost, per page, is hereby set at five cents.

2.06. FURTHER DOCUMENTATION

(A) At a hearing, the Board may require any party to submit to the Board copies of documents it requests in order to make a decision on a matter. The hearing shall be continued until such time as the documents are provided, or the time for providing such documents has lapsed, whichever is sooner. Unless the Board provides otherwise, all documents required shall be provided to the Board within ten (10) days of the hearing. Failure to provide the documents within the time limit required may result in the imposition of sanctions provided for in Section 1.10(A).

(B) The time for rendering a decision shall run from the date the additional documents are provided, or from the date they should have been provided, whichever is sooner.

2.07. NUMBER OF FILINGS

(A) Only one complaint may be filed during each triennial or sexennial update period, as provided for by law, subject to statutory exceptions. If any additional unauthorized complaints are filed, the Board shall dismiss the complaint.