

# Lake County



## Board of Revision

### INSTRUCTIONS FOR FILING COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY FORM (DTE1)

**TAX YEAR 2023  
CALENDAR YEAR 2024**

**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 2023 shall be filed with the Auditor **on or before April 1, 2024, and shall be filed in compliance with all applicable Ohio laws and regulations.** A United States postmark dated by April 1, 2024, is proof of timely filing (Ohio Revised Code (R.C.) 5715.19). **The Auditor's Office is not liable for lost mail.**

The following letter headings and instructions match up with the letters printed on the sample:

## D.T.E. Form 1.

- (A) For County use.
- (B) For County use. (The filing period for this complaint form is from January 1, 2024, through April 1, 2024. **Complaint forms must be postmarked by the U.S. Postal Service by April 1, 2024.**)
- (C) Tax Year – 2023
- (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 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) Email address. If you wish to receive correspondence regarding your case by email, please fill in with a valid email address. You will also receive notices by regular mail.
- (L) If you are not the owner of this parcel of property, please disclose your relationship to the parcel. (See R.C. Sections 5715.13; 5715.19)
- (M) 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.

- (N) Enter the address or physical location of the property on which the complaint is being filed.
- (O) Describe the primary or principal use of the parcel of property on which you are filing the complaint.
- (P) 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).)
- (Q) In this block marked Column A, disclose **your opinion** of the full market value of this parcel. **(This column is mandatory.)**
- (R) Insert current full market value.
- (S) Subtract the value shown in block (Q) from the full market value shown on your tax bill. This is the increase or decrease in the full market 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 answer the question.

**Please sign and date this complaint form BEFORE A NOTARY PUBLIC.**

Deliver or mail completed form to Lake County Auditor's Office, 105 Main Street, Suite C101, Painesville, Ohio 44077.

Tax year   C   BOR no.   A  

County   D   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.

This form is for full market value complaints only. All other complaints should use DTE Form 2

Original complaint     Counter complaint **F**  
 Notices will be sent only to those named below.

|   |   |  |                             |
|---|---|--|-----------------------------|
|   | <b>Name</b>   | <b>Street address, City, State, ZIP code</b>     |                             |
| 1. Owner of property  | <b>G</b>  |  |                             |
| 2. Complainant if not owner   | <b>H</b>  |  |                             |
| 3. Complainant's agent  | <b>I</b>  |  |                             |
| 4. Telephone number and email address of contact person   |   |  |                             |
| <b>J, K</b>   |   |  |                             |
| 5. Complainant's relationship to property, if not owner   |   |  |                             |
| <b>L</b>  |   |  |                             |
| <b>If more than one parcel is included, see "Multiple Parcels" Instruction.</b>   |   |  |                             |
| 6. Parcel numbers from tax bill   |   | Address of property                              |                             |
| <b>M</b>  |   | <b>N</b>   |                             |
|   |   |  |                             |
|   |   |  |                             |
| 7. Principal use of property  |   |  |                             |
| <b>O</b>  |   |  |                             |
| 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<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
| <b>P</b>  | <b>Q</b>  | <b>R</b>   | <b>S</b>                    |
|   |   |  |                             |
|   |   |  |                             |
| 9. The requested change in value is justified for the following reasons:  |   |  |                             |
| <b>T</b>  |   |  |                             |

**U** 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.

**V** 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.

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

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

**Y** 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.

- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my property.

**Z** 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 \_\_\_\_\_

## Salient Information

1. The burden of proof is on you, the complainant, to prove the value you are seeking. It is important to submit evidence as far in advance of your hearing as possible. **Evidence must be submitted at least five (5) calendar days before your scheduled hearing. Examples of evidence:**
  - A recent appraisal conducted for the purpose of your hearing. Older appraisals or an appraisal for refinancing purposes may be of little or limited value.
  - A recent sale of your property, ideally within 12 months of the January 1, 2023 tax lien date, including information from the Multiple Listing Service showing the number of days the property was marketed and the condition of the property at the time of the sale. The closing statement for the property, purchase contract, and conveyance form documenting the legal transfer should also be presented.
  - Recent sales, ideally within 12 months of the January 1, 2023 tax lien date, can be comparable. Comparable sales should be a similar architectural style (e.g. ranch, split level, Cape Cod, etc.). Comparable sales should be within the same tax district and school district as the subject property and has similar characteristics (e.g., total square footage, finished basement, deck, number of bathrooms/garages, etc.).
  - Certified estimates from a contractor for required repairs cited on the complaint, including photographs that document major condition issues or structural defects. Photos are very helpful in illustrating conditions that cannot be seen from the street.

Note: The Board will only consider comparable SALES. Comparing your value to a neighboring property that has not recently sold is not considered credible evidence.
2. The Board of Revision hears and decides cases about property values, **NOT TAXES**.
3. The Board of Revision may increase or decrease the total value of any parcel included in the complaint.
4. The Board of Revision may offer a settlement. If the Board does so, you will be mailed an offer notice and if you agree with the offer, you will have 14 days to return the acceptance of the offer. If we do not receive it within 14 days, a Board of Revision hearing will be scheduled.
5. Refer to R.C. Section 5715.19 for persons permitted to file complaints against the valuation of property.
6. R.C. Section 5715.19(B) - A board of education may file a counter-complaint only if the original complaint states amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination of at least \$17,500 in taxable value. The board shall file the counter-complaint within thirty days after the original complaint is filed, and any other person shall file the counter-complaint within thirty days after receiving the notice required under this division.
7. 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 <https://www.lakecountyohio.gov/auditor/board-of-revision/> or contact our office at [realestate@lakecountyohio.gov](mailto:realestate@lakecountyohio.gov) or (440) 350-2221.
8. 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.

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

DTE 1  
Rev. 12/22

County \_\_\_\_\_ Date received \_\_\_\_\_

## 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

Original complaint     Counter complaint

Notices will be sent only to those named below.

|   |   |  |                             |
|---|---|--|-----------------------------|
|   | <b>Name</b>   | <b>Street address, City, State, ZIP code</b>     |                             |
| 1. Owner of property  |   |  |                             |
| 2. Complainant if not owner   |   |  |                             |
| 3. Complainant's agent  |   |  |                             |
| 4. Telephone number and email address of contact person   |   |  |                             |
| 5. Complainant's relationship to property, if not owner   |   |  |                             |
| <b>If more than one parcel is included, see "Multiple Parcels" Instruction.</b>   |   |  |                             |
| 6. Parcel numbers from tax bill   |   | Address of property                              |                             |
|   |   |  |                             |
|   |   |  |                             |
|   |   |  |                             |
| 7. Principal use of property  |   |  |                             |
| 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<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
|   |   |  |                             |
|   |   |  |                             |
|   |   |  |                             |
| 9. The requested change in value is justified for the following reasons:  |   |  |                             |

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

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.

- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- 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 \_\_\_\_\_

# 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.

Submit by mail:

Lake County Board of Revision  
105 Main Street  
Suite C101  
Painesville, Ohio 44077

## PROCEDURE AFTER FILING YOUR COMPLAINT FORM

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

You will be notified by certified mail **OR** by regular mail and email (if one was provided) of your hearing date and time. Please remember to check your email for notifications that we will send you. After receiving emails from the Auditor's Office, please confirm receipt. Most residential hearings average 15 to 20 minutes. Most commercial/ industrial hearings average 30 to 40 minutes. A staff appraiser **will** review your property prior to the hearing.

It is required by the Board to have all evidence attached with the original complaint or all evidence must be sent to the Board and any opposing party, if applicable, **five (5) calendar days** prior to the hearing. At the hearing, please provide copies of all the evidence you have **already submitted** to support the value you are declaring in question #9 on DTE Form 1. This may include a recent expert appraisal, recent sales of your property, or recent comparable sales of other property or photographs. Sales can be within twenty-four (24) months of the lien date of the hearing (January 1, 2022 or newer for the tax year 2023 appeal). Photos are very helpful in illustrating conditions that cannot be seen from the street. 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.

You will be notified of the Board's decision by certified mail **OR** by regular mail and email (if one was provided). Please remember to check your email for notifications that we will send you.

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.

**If you appeal your case to the Board of Tax Appeals in Columbus or with the Lake County Common Pleas Court in Painesville, you MUST file a Notice of Appeal (DTE Form 4) with the Lake County Board of Revision at the same time or your appeal will be dismissed (pursuant to R.C. 5717.01 and R.C. 5717.05). The Notice of Appeal 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.**