

EXHIBIT A
2025 RULES OF PROCEDURE FOR BOARD OF REVISION
LAKE COUNTY, OHIO

The Lake County Board of Revision hereby enacts the following as its Rules of Procedure governing conduct of matters before the Board, pursuant to Ohio Revised Code ("O.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 closed by the Board of Revision. The principal office of the Board shall be c/o the Lake County Auditor, 105 Main Street, Suite C101, 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, except for deliberations of the Board and when the Board is meeting to discuss executive session items provided for in O.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.

All proceedings and documents concerning a hearing are public records and may be copied, electronically transferred, or displayed on the Auditor's website. Also see O.R.C. 5715.07.

1.02. APPEARANCE AND PRACTICE BEFORE THE BOARD

(A) Who may file a complaint

Any of the following may file a complaint regarding any such determination affecting any real property in the county:

- (1) Any person owning taxable real property in the county or in a taxing district with territory in the county;
- (2) Such a person's spouse;
- (3) 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;

- (4) An individual who is retained by such a person or tenant and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers;
- (5) A public accountant who holds a permit under [section 4701.10 of the Revised Code](#);
- (6) A general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such a person or tenant;
- (7) If the person or tenant is a firm, company, association, partnership, limited liability company, or corporation, an officer, a salaried employee, a partner, or a member of that person or tenant;
- (8) If the person or tenant is a trust, a trustee of the trust;
- (9) The prosecuting attorney of the county;
- (10) The treasurer of the county; or
- (11) The legislative authority of a subdivision or the mayor of a municipal corporation.

(B) Other requirements for who has standing to file a complaint as set forth in O.R.C. 5715.19 may apply.

(C) Each party not representing himself/herself shall be represented by an attorney-at-law authorized to practice law before the courts of the State of Ohio to handle any matters which constitute the practice of law throughout the proceedings.

1.03. COMPLAINT

- (A) A complaint shall be filed within the time and manner prescribed by law. The legislative authority of a subdivision, the mayor of a municipal corporation, or a third-party complainant may not file a complaint unless the requirements described in O.R.C. 5715.19(A)(6) and (7) are met.
- (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.
- (C) Failure to comply with the requirements for completing the complaint form may result in the case not being accepted by the Board due to a lack of jurisdiction.
- (D) No complaint will be accepted past the filing deadline of March 31st (or the following business day in the event March 31st falls on a non-business day).

1.04. ENTRY OF APPEARANCE AND CHANGE OF ADDRESS

- (A) Entries of appearance by counsel in any matter shall be in writing and submitted to the Board, and upon any other party to the case.

- (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 accurately and timely provide the Board with a current address will result in the Board sending out all notices to the last known address, which may delay the proceedings.
- (C) Parties shall also timely provide the Board with an accurate email address for electronic mail notices to be sent regarding the case. Each party shall be required to provide prompt and accurate notice to the Board of any change in such email address.

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 within three business days of the date of filing.
- (B) All 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) All 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 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, or via electronic mail to the parties' current email address.

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. This record shall be kept by the Board, as required by law, and shall be considered a public record.

- (B) The Board shall also digitally record each hearing of any matter before the Board and retain such record 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. A memorandum 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 ten (10) 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. 5715.10.
- (C) A party intending to introduce evidence involving an independent expert opinion or any other 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) calendar 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 no less than **five (5) calendar days** prior to the scheduled hearing date.

- (D) Any witness who will be giving an expert opinion on a subject must be qualified as an expert by the party or his/her attorney pursuant to Ohio Rules of Evidence 702. 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/her 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 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 one or more 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; and/or
 - (5) Any other action the Board, by law, is authorized to take.
- (B) The Board may impose a sanction as identified above based upon the circumstances to enforce compliance with these Rules and orders as the Board deems just and appropriate.

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 at least ten (10) days prior to such 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 **five (5) calendar days prior to the scheduled hearing**. The Board of Revision shall grant one (1) request for a reschedule of the hearing date from the original complainant or counter complainant. The request for reschedule shall be in writing (with appropriate contact information, including telephone number), either mailed, faxed, emailed to the Lake County Auditor so it arrives at least **five (5) calendar days prior to the scheduled date**.

- (B) All hearings shall be open to the public. Deliberations of the Board are a closed proceeding and are not open to the public.
- (C) By law, hearing notices that provide the date of the hearing and decision notices that provide the results of the hearing are sent to parties by certified mail, or by regular U.S. postal mail in conjunction with email delivery, if an email address has been provided.

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 2.05(A). Briefs must 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) Briefs shall be signed in accordance with Ohio Rule of Civil Procedure 11.
- (C) 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 Board shall notify all parties that the complaint has been dismissed. However, when a countercomplaint has been timely filed before the complainant voluntarily dismisses their complaint, the matter shall proceed forth on the countercomplaint. A complainant is permitted to file another complaint within the same interim period if the complainant withdrew the complaint prior to a hearing by the Board.

2.04 FURTHER DOCUMENTATION

- (A) In some instances, the Board may require any party to submit to the Board copies of documents it requests to make a decision on a matter, in addition to evidence already provided. 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.

- (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.

2.05 NUMBER OF FILINGS

Only one complaint may be filed during each triennial or sexennial update period, as provided for by law, subject to statutory exceptions found in O.R.C. 5715.19. If any additional unauthorized complaints are filed, the Board shall dismiss the complaint.

2.06 APPEALS

Appeals of decisions of the Board of Revision may be made to either the Ohio Board of Tax Appeals or to the Lake County Court of Common Pleas within thirty (30) days following the date the decision was mailed via certified mail to the parties, or sent electronically to an email address and mailed via regular U.S. mail.

In addition to filing the appeal with either the Ohio Board of Tax Appeals or the Lake County Court of Common Pleas, notice of the appeal must also be filed by the party appealing such decision with the Lake County Board of Revision either in person or via certified mail, express mail, facsimile transmission, electronic transmission, or by authorized delivery service. The county auditor and all parties to the case shall be made appellees and notice of the appeal shall be served on each of them via certified mail unless waived for cases filed with the Lake County Court of Common Pleas.

Adopted on:

10/28/24

Lake Co. Auditor:

Lake Co. Commissioner:

Lake Co. Treasurer:

Sherril Balkenberg

for Michael Zuren