**Frequently Asked Questions-Board of Revision**

**Q. How do I dispute the amount of taxes charged to my parcel?**

**A. You may only appeal the property value.** The tax rate is approved by the voters by way of levies. Once a levy is approved, it is part of the tax rate until such time it expires, unless it is a continuing levy that runs in perpetuity. Value appeals require a Complaint Against Valuation of Real Property (DTE1) form. The filing period to dispute your value is from January 1st - March 31st of each year.

Once your appeal and evidence supporting the value that you are seeking has been submitted to the Auditor’s office, the information is reviewed by a staff appraiser. It is very helpful to the appraisers to be able to review all your submitted evidence in addition to your appeal, so that they can make recommendations about your case to the Board. If you cannot supply evidence at that time, the Board requires that you submit evidence at least **5 days before the hearing** to allow for ample time to review your case.

**Q. What is the Board of Revision and who are the members?**

A. The Board of Revision is a three-member valuation review panel consisting of the Auditor, Treasurer, and President of the County Commissioners. Each member may also appoint one or more designees to sit on the Board in their absence.

**Q. Do I need an attorney?**

A. This is a legal proceeding and it may be worthwhile to have counsel - the choice is yours.If you are the property owner you may not need a lawyer for your hearing. However, a person not representing themselves may not engage in any activity which constitutes the practice of law unless that person is authorized to practice law in Ohio. See the instructions on the reverse of DTE Form 1 complaint form.

**Q. What is the purpose of the Board of Revision?**

A. The Board is established to conduct a hearing in order to determine the fair market value of the real property as of the lien date for the tax year in question. It is an opportunity for you to present evidence of value. **The Board does not hear complaints about taxes.**

**Q. Do I have to attend the hearing?**

A. It is in your best interest to attend a hearing so the Board may ask you questions about your property and anything that you submitted as evidence.

**Q. Who is present at the hearing?**

A. Parties that may be present at the hearing in addition to the Board members include the owner, complainant, legal counsel, or a board of education representative.

**Q. What happens at the hearing?**

A. Upon arrival, you will first sign in so that we know that you have arrived for your hearing. The process is very similar to a court proceeding. At the time of your hearing you will be sworn in, on record, by the representative of the Auditor’s office, who is also the chairperson of the Board. You will present your case, which is also recorded, providing all evidence and testimony you have to offer in support of the valuation you seek. Any individual that testifies will be sworn in as a witness. All hearings shall be open to the public and shall be recorded for later transcription or stenographically reported.

**Q. What if I am unable to attend my scheduled hearing?**

A. The Board of Revision allows for only 1 opportunity to reschedule if good cause is shown.

**Q.** **How long is the hearing?**

A. Hearings typically last 15 minutes for residential properties and 20-30 minutes for commercial properties. Complex cases may require a longer hearing.

**Q. What types of evidence does the Board consider to determine fair market value?**

A. All evidence presented to the Board is considered, though the following is provided as a guideline:

* A recent arm’s length sale of the property under appeal. (O.R.C. 5713.03)
* A recent listing/purchase agreement of the property.
* A recent appraisal prepared by a qualified appraiser as of the lien date (January 1) of the

 tax year under appeal.

* An appraisal prepared for reasons other than ad valorem taxation (i.e. a mortgage).
* The total cost of construction for newer homes (make sure to include the cost of land).
* Recent photos or other evidence of property damage.
* The insured value of the property (excluding personal property.)
* A market analysis of the property prepared by a real estate professional.

Based on Ohio law, the Board of Revision **will not** consider the following in their decision:

* A percentage of increase in the taxpayer’s taxes.
* The difference between the taxpayer’s valuation and that of a nearby properties’ valuation.

It is very important to submit evidence when you file the Complaint Against Valuation of Real Property (DTE 1) form, or at least **5 days** before your scheduled hearing. All documents submitted for evidence will be marked and remain with the Board. **If an appraisal is submitted as evidence, the appraiser must appear at the hearing to testify about the facts in their appraisal.**

At the conclusion of your presentation, you will be asked questions by the Board relating to the documents that you submitted as evidence of value. The Board decides on the case directly following the hearing. In some cases, the Board may table a case for further review.

A decision notice will typically be sent within 2-3 weeks to you by certified mail or by regular U.S. mail and to your email address if you provided one on your complaint form.

It is the complainant’s responsibility to check their email for this notice, or pick up their certified mail when notice is received from the United States Postal Service.

Complainants who do not retrieve their notice by email/mail or pick up their certified mail risk losing their appeal rights for failure to timely file an appeal of their Board decision.

**Q. What if I disagree with the Board’s decision?**

A. If you disagree with the decision of the Board of Revision, you may file an appeal with the Ohio Board of Tax Appeals using Form DTE 4 (available online or at the Auditor’s Office) within 30 days after the Board of Revision’s decision notice is mailed. You may also appeal at the Lake County Court of Common Pleas. Notice of the appeal must also be filed within 30 days of the decision letter date with the Lake County Board of Revision. Failure to do so will result in dismissal of your appeal.