



# Christopher A. Galloway

## Lake County Auditor

[www.lakecountyohio.gov](http://www.lakecountyohio.gov)

Lake County Administration Center

105 Main Street • Ste. C101

Painesville, Ohio 44077-0490

440.350.2532

440.428.4348

440.918.2500

Fax 440.350.2667

Dear Lake County Resident,

You are receiving this letter due to your inquiry regarding disputing your property value. The Lake County Board of Revision holds annual hearings regarding complaints about real property values. If you wish to file a complaint, you must complete a Complaint Against Valuation of Real Property (DTE1) form. Generally, a person may file a complaint for a particular parcel once per each interim period (current period is 2025–2027), however, some exceptions may apply pursuant to R.C. 5715.19(A)(2) which would allow for more than one filing. We are currently accepting complaints for tax year 2025 until March 31, 2026. We cannot accept late filings.

Enclosed is the Complaint Against the Valuation of Real Property (DTE 1) form that you requested. Please review the enclosed packet and follow all instructions, complete the form, and sign it. You must have your signature notarized, unless you submit this electronically and adhere to the applicable requirements. Please also submit any evidence supporting your complaint when you file this form.

The envelope must be postmarked with a United States postmark **no later than March 31, 2026**, to be timely filed. You are responsible for proper postage.

You may also file online **no later than March 31, 2026**, at:  
<https://Auditorsmartfile.lakecountyohio.gov/smartfile>

If you have any questions or concerns, please contact the Auditor's Office at 440-350-2221 or by email at [bor@lakecountyohio.gov](mailto:bor@lakecountyohio.gov). We are available Monday-Friday, 8:00 am - 4:30 pm, excluding public holidays.

Kindly,

Carey J. Hartz, Deputy Auditor

Visit us on the web:

[https://www.lakecountyohio.gov/auditor](http://www.lakecountyohio.gov/auditor)



# Please Read Before Filing

## A COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

### EVIDENCE WHICH THE OHIO BOARD OF TAX APPEALS HAS GENERALLY FOUND **TO BE SUFFICIENT** TO LOWER YOUR VALUATION

#### If there was Recent, Qualifying Sale of the Property as a Lower Value:

If the sale of the property is both recent and qualifying and at a lower value than was assessed by the county auditor, you may have a strong case for a complaint to the BOR. A "recent" and "qualifying" sale must meet BOTH these criteria:

1. A "recent" sale must generally occur within +/- 2 years (24 months) of January 1 of the tax year being challenged. While many factors may affect the length of the time a sale may be considered "recent", the 24-month guideline is the general standard.
2. A "qualifying" sale is one that takes place between unrelated parties who act freely in negotiating the terms and conditions of the sale. Certain sale types are NOT qualifying; one that occurs through forced sale (e.g. a sheriff's sale). The transfer of a property between relatives also may not qualify.

*Please note: Any of these factors may only be challenged by another party of the appeal.*

#### If you have a Formal Property Appraisal for Purposes of this BOR Complaint:

If you have a formal appraisal for the purposes of this tax appeal you may have a strong case for an complaint to the BOR. Please make sure that the following apply:

1. It was performed by a qualified appraiser who can be present to testify at your hearing regarding his/her qualifications and steps taken to estimate value, and
2. The appraisal reflects an opinion of value "as of" the tax lien date in issue (January 1 of the tax year in issue)

*Please note: Even if you have a qualifying appraisal, another party to the appeal may rely on a competing qualifying appraisal or may challenge the accuracy/sufficiency of your appraisal*

The Ohio Board of Tax Appeals (the appellate body to which many appeals from the Board of Revision decisions are taken), has provided the has provided the information regarding the strength or weakness of various types of evidence in seeking a reduction in your property value.

Please note: The BOR may, in certain cases, consider and find persuasive other types of evidence discussed in this information sheet is not intended to identify every type of evidence that may be considered.

# EVIDENCE WHICH THE OHIO BOARD OF TAX APPEALS HAS GENERALLY FOUND TO BE INSUFFICIENT TO LOWER YOUR VALUATION

**Comparable sales data** without a formal appraisal generally does NOT demonstrate a property's value. A variety of comparison factors are taken into consideration by an appraisal expert when establishing a property's value.

The comparable sales information submitted to the BOR does not establish the reduced value sought by the property owner. While appraisers frequently utilize comparable sales data to determine the value of a given property, the unadjusted list of sales is not probative evidence of value because they have not demonstrated knowledge about the circumstances of those sales or adjusted them for differences among the properties. *Moskowitz v. Cuyahoga Cty. Bd. Of Revision 2017-Ohio-4002*. See *BTA Case No. 2025-1782*



**Showing a listing price of an unsold property** does NOT demonstrate value, since it is a desired price - but unsupported by the sale of the property - and does not take into account the unique characteristics of the subject property.

See *Kaiser v. Franklin Cty. Aud.*, Franklin App. No. 10AP-909, 2012-Ohio-820, <http://www.supremecourt.ohio.gov/rod/docs/pdf/10/2012/2012-ohio-820.pdf> ("[A] listing price, in essence an aspirational selling price, is not conclusively probative of what a willing buyer would pay for the property in an arm's-length transaction, and is therefore not conclusively probative of actual market value."); *Staral v. Cuyahoga Cty. Bd. of Revision* (Apr. 12, 2013), BTA No. 2012-X-1333, unreported, <http://app.bta.ohio.gov/2012-X-1333.pdf>

**Claiming negative property characteristics** without a formal appraisal does NOT demonstrate value. A formal appraisal is required to assess the impact of these characteristics on the value of the property.

See *Gupta v. Cuyahoga County Board of Revision*, 79 Ohio St.3d 397, 400 (1997). See also *Howard Sullivan v. Hamilton County Board of Revision* (May 1, 2019), BTA No. 2018-947 ("...we have repeatedly held that unsuccessful attempts to sell a property are not good indicators of value."); *William R. Jenkins v. Montgomery County Board of Revision* (September 30, 2019), BTA No. 2018-2045 ("...the Ohio Supreme Court held 'unaccepted offers to purchase do not constitute a sale price and so raise no such presumption' like the rebuttable presumption raised by an actual recent arm's-length sale. The Ohio Supreme Court has said this board [BTA] is not required to 'assign any weight' to unsuccessful attempts to sell property."

**A general statement of over/under-valuation of a property without a formal appraisal** generally does NOT demonstrate a property's value. A variety of comparison factors are taken into consideration by an appraisal expert when establishing a property's value.

See *John T. Cors v. Montgomery County Board of Revision* (January 25, 2008), BTA No. 2006-K-2295.



# Christopher A. Galloway

## Lake County Auditor

[www.lakecountyohio.gov](http://www.lakecountyohio.gov)

Lake County Administration Center

105 Main Street • Ste. C101

Painesville, Ohio 44077-0490

440.350.2532

440.428.4348

440.918.2500

Fax 440.350.2667

**The purpose of a Board of Revision (BOR) hearing is to provide property owners who have filed a complaint with an opportunity to present evidence regarding fair market value of a property as of January of the tax year being challenged. The evidence about fair market value is presented to the BOR (comprised of the County Auditor, the County Treasurer, and a County Commissioner, or their designees). Evidence about fair market value might include:**

- Documentation of how the property has recently sold in the open market.
- A certified appraiser's report with an opinion of value (as of January 1 of the tax year being challenged).
- Documentation of damages in the last 3 years.

**There are arguments that the BOR cannot accept to show fair market value:**

- Valuations of other properties - Arguments based on valuations of properties cannot be accepted.
- Amount of taxes owed - It is important to keep in mind that the property valuation, not the amount of taxes owed, is the subject of the complaint.

**What should be expected during a hearing?**

- The hearing is an opportunity for the complainant to present evidence to the BOR regarding the complainant's opinion of value. Property owners and/or their legal representatives will be able to present evidence within the allotted timeframe to keep all BOR hearings on schedule.
- BOR members, or those who have filed counter-complaints, will also be able to speak or ask questions.
- BOR decisions will be mailed and emailed within a reasonable time. If an email address is not provided, a decision letter will be sent by certified mail.

**Counter Complaints:**

- Ohio law permits the local board of education to file a counter-complaint against any property in which the complainant asserts a difference of \$50,000 in fair market value (\$17,500 in taxable value) from what the Auditor's value is. For example, if the Auditor's value of property is \$300,000, but a complainant asserts in a complaint that the value should be \$250,000 or less, the school board has the right to file a counter-complaint to challenge the complainant's opinion of value.
- If the school board files an original complaint against your property, you have the right to file a counter complaint to challenge the school board's complaint.



# Christopher A. Galloway

## Lake County Auditor

[www.lakecountyohio.gov](http://www.lakecountyohio.gov)

Lake County Administration Center

105 Main Street • Ste. C101

Painesville, Ohio 44077-0490

440.350.2532

440.428.4348

440.918.2500

Fax 440.350.2667

**Property tax rates in Ohio include two parts.** There is inside millage (assigned by the State) of ten mills which are divided among local governments. (As used in reference to property tax, 1 mill is equal to \$1 in property tax levied per \$1,000 of a property's assessed value.) The second part is outside millage, or levies that are voted. "Outside" millage is requested by a local government (such as a city, village, or township), school districts, or the county (mostly on behalf of various public entities for things like senior services, social services, mental health services, parks, or protective services.) **A simple majority of yes votes is required to pass a levy for this outside millage, which comprises the majority of the property tax levied overall.**

Property taxes are known as *ad valorem* taxes, or taxes based on the assessed values of property. Property *values* are set every three years by order of the State Tax Commissioner with a full mass appraisal every six years. By Ohio law, values are set to the current market value.

**Recent sales of comparable property are used to inform the determination of current market value.** Values are reviewed by the State Department of Taxation and are subsequently approved by the State.

Property owners can file a complaint with the Board of Revision (BOR), a quasi-judicial, three-member board made up of the County Auditor, County Treasurer and the President of the Board of County Commissioners or their designee. **By Ohio law, it is up to the complainant filing a complaint against the valuation of a property to present evidence supporting their opinion of value as of the tax lien date. (In this case the tax lien date is January 1, 2025.)** For example, that evidence might be an appraisal by a certified appraiser, or a recent arm's length sale of the property. A hearing before the BOR will be scheduled to give the complainant, and any counter-complainant, the opportunity to present their evidence to the BOR. Property owners who disagree with the BOR's decision can file an appeal with the **Court of Common Pleas or the Ohio Board of Tax Appeals.**

The deadline for filing a complaint with the BOR is March 31, 2026, for property values set as of January 1, 2025. (Taxes due relative to 2025 property values are collected in 2026). **There are standard, good reasons to file a complaint, such as:**

- The property has had documented damage in the last three years.
- The property has been sold on the open market (known as an arms-length transaction) recently for an amount different than the value set by the county.
- An appraisal has been completed by a certified appraiser that shows a value different than the value set by the county.

**If you have any questions regarding the Board of Revision process, please contact the Auditor's Office at (440) 350-2532 between the hours of 8:00a.m. and 4 p.m. from Monday through Friday or by email at [BOR@lakecountyohio.gov](mailto:BOR@lakecountyohio.gov)**

# Lake County



## Board of Revision

### **RULES AND PROCEDURES FOR FILING A COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY FORM (DTE1)**

**TAX YEAR 2025**

**CALENDAR YEAR 2026**

**Notice: Please read ALL the instructions carefully. Your complaint may be dismissed if not completed properly.**

**How to file a DTE1 Complaint Against the Valuation of Real Property form:**

1. In person at 105 Main St. Painesville, OH 44077 or
2. By mail - **must be post marked March 31, 2026**, or
3. The preferred method online at:  
<https://auditorsmartfile.lakecountyohio.gov/smartfile>

# **2026 RULES OF PROCEDURE FOR BOARD OF REVISION LAKE COUNTY OHIO**

## **1. 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 4:00 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 or to deliberate a case or 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.

D. All proceedings and documents concerning a hearing are public records and may be copied, electronically transferred, or displayed on the Auditor's website. While the decision and vote of the BOR on a case is public record, the deliberation of the BOR is not. Also see O.R.C. 5715.07.

## **2. Appearance and Practice Before the Board**

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

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

- A public accountant who holds a permit under [section 4701.10 of the Revised Code](#);
- 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;
- 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;
- If the person or tenant is a trust, a trustee of the trust;
- The prosecuting attorney of the county;
- The treasurer of the county; or 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.

### **3. 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 31<sup>st</sup> (or the following business day in the event March 31<sup>st</sup> falls on a non-business day).

### **4. 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.

### **5. 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.

### **6. 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.

### **7. 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 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.

## **8. 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.

## **9. 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 O.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.

## **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.

## **11. Hearings and notices**

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.

## **12. 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 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 must be filed within the 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 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 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.

## **13. Voluntary Dismissal**

A. 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.

## **15. Fees**

A. Any person requesting a copy of any document of this Board shall be charged a reasonable fee therefore as set by the Board.

## **16. Further Documentation**

A. In some instances, the Board may require any party to submit to the Board copies of documents it requests to decide 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.

## **17. 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 found in O.R.C. 5715.19. If any additional unauthorized complaints are filed, the Board shall dismiss the complaint.

## **18. Appeals**

A. 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.

B. 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.

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.

	Name	Street address, City, State, ZIP code
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 Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market 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.