

Board of Revision: What do I have to do?

The Board of Revision is "quasi-judicial" and is required to follow Ohio law in both statutes and court decisions.

I. Filing a Complaint.

Once tax bills are issued for the year (typically at the start of January), a complaint can be filed challenging the value set by the auditor. The deadline is March 31st.

It is **mandatory** to either state the value you believe the property is worth, or tell what other issue is being challenged (such as denial of CAUV). Use the standard forms, the DTE 1 and DTE 2, and follow those instructions.

II. Your hearing.

Whether you have a call-in appointment, which is the default, or in person... you will be sworn in and given a chance to add to the information already provided. If you already gave pictures or an appraisal, the Board has that.

The Board may have a few questions, just to be sure they understand your concerns.

After the hearing, the Board will make a decision. The decision will be sent to you either by certified mail; or by email plus regular mail.

III. What helps make a case?

The Board is only able to follow Ohio law in making a decision for the value of your property. The "best" evidence, according to the Ohio Supreme Court, is a recent purchase price. Meaning, if you bought the property recently in an arms-length sale, and nothing has changed, the purchase price is probably the correct value.

"Next Best" is an appraisal. The appraisal **MUST** be for Board of Revision purposes by an Ohio licensed or certified appraiser; **MUST** be

for January 1st of the tax year being challenged; and the appraiser **MUST** attend the hearing.

Without a recent purchase and without an appraisal, the most likely way to establish a lower value is to show characteristics of your property that the auditor was not aware of. As an example, if the auditor listed your home as 3,200 sq.ft., but it was actually 2,300. Or, the auditor lists your property with a full basement, but your home does not have any basement.

Common things the Board cannot take into consideration:

- Tax burden. Unfortunately, the Board cannot make a decision based on the tax rate or tax amount being paid. While those are very important issues, the Board itself cannot take those into consideration. Those are issues that can only be addressed by State legislators.
- Neighbor's valuation. The auditor's value of a nearby property does not tell the Board what your property should be valued at. There are always differences in each property, and how much value is attributed to those differences is why the total value is different. For a detailed explanation as to how the auditor came to your value, or the value of any other property, the auditor's staff is always very helpful.
- "I paid too much." There is only a *very narrow* circumstance where someone was "under duress" to purchase. Otherwise, it is difficult to throw out a recent purchase price.

IV. Decision

NOTE: The Board can lower your value, leave it unchanged, or raise your value. A

common misunderstanding is that someone buys a home for, say, \$400,000. The auditor's value had been \$375,000. Maybe the new property owner files a complaint asking for \$350,000. The Board likely will raise the value to the \$400,000 purchase price.

Decision letters typically go out within two to three weeks of the hearing.

It is always recommended to pay any tax bills that are due to avoid penalties and/or interest. If there is a reduced values that results in a reduced tax, and the whole year's taxes have already been paid, there will either be a refund or a credit applied to the next year's bill.

V. Appeals.

If the Board does not reduce your value, or does not reduce it to what you believe is more accurate, you have two options to appeal.

First, you can appeal to the Board of Tax Appeals in Columbus. There is a form for this that you can get from the auditor's office. You **MUST** file with **BOTH** the BTA **AND** the auditor within 30 days of the decision being mailed to you.

Second, you can appeal to the Medina County Court of Common Pleas. There are no standard forms, and there is a filing fee. You **MUST** file with **BOTH** the court **AND** the auditor within 30 days of the decision being mailed to you.

In both cases, the auditor's office is not able to give legal advice. While the office staff *want* to help, they are not attorneys and do not keep up on new court decisions that might make a change.

VI. Helpful tips.

Just like the "legal advice" for appeals, the auditor's office cannot give legal advice on really anything. They will be as helpful as

possible, but consulting a licensed attorney is always recommended.

Do not wait until the last minute to provide information. There are some cases where the property owner submitting evidence early can result in the Board agreeing in the complaint without even having a hearing. In addition, the Board reviews all evidence, if available, before the hearing to better understand a unique situation.

Pictures are very helpful when trying to demonstrate the auditor's information is wrong. Maybe the auditor's records show your property as "Good" condition (which means it need less maintenance for a home of similar age in the neighborhood). Pictures of sever water damage from a leaking roof might help show the condition is actually "Fair" or "Poor."

Other documents that should be considered:

- Closing statements; purchase agreements.
- As explained earlier, appraisals.
- "All in" costs for new construction. This includes the land purchase; contract for construction; owner-supplied items (cement drive, patio, landscaping, etc.). Don't forget to include the value of owner-supplied labor.
- For commercial property, rent roles and income statements might help.

Need more information or have a question:

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