



**Mike Kovack
Medina County Auditor**

Board of Revision: What do I have to do?

The Board of Revision is a quasi-judicial body and is governed by a set of jurisdictional requirements and its own procedural rules.

To file a Board of Revision (BOR) complaint, **complete all sections** of the form and submit between January 1, 2022 and March 31, 2022.

- Please be sure to include **your opinion** of value, question #9 on the print-form, “Complainant's Opinion of Value” on electronic form.
- “Normally,” forms must be signed and notarized. Due to the pandemic, we have waived the notary requirement for complaints filed this year (although it still needs to be signed, of course).

Please ensure the form is received by the county auditor or **postmarked no later than March 31, 2022.**

- United States postmarks are acceptable but private meter postmarks are not.

Please direct all questions & submit all filings and evidence to the Auditor’s office.

As secretary to the Board of Revision, the Auditor’s office will assign a Board of Revision number to the complaint, maintain correspondence and set hearings.

Most regular correspondence will be sent by email and/or regular US mail. Hearing notices and decision letters will *either* be sent by certified mail *or* email plus regular mail.

When filing your complaint, please **include all evidence to be presented** to the Board including appraisals; sales comparisons; real estate market analysis; purchase agreements; photographs, etc.

- Please take note that by law, Sheriff’s sales or sales that occur as a result of a foreclosure are considered distressed sales and may be given less weight in a sales comparison analysis.
- If you have an independent appraisal for the property, the effective date of the appraisal **must be** the value as of January 1, 2021. Further, the appraiser **must** attend a hearing to be able to answer any questions the Board may have.
- The Board requests that income and expense statements or rents for the last three years to be submitted, well ahead of the hearing, for commercial and rental properties.
- The Board may also request additional evidence or investigate any or all evidence submitted. ORC Section 5715.19(G) states that you cannot withhold information and use it later on appeal.
- **Be advised that, by Ohio Law, the burden of proof to establish a change in true market value is on the property owner.**
- If you or your legal representative do not attend the BOR hearing to provide testimony, and fail to submit evidence, the Board will not be able to change the value of the property.

Only sale values of similar properties in your area will be used to determine the value of your property.

Some helpful tips:

- **The Board can either raise or lower, as well as maintain,** your appraised value based on the evidence.
- The Board will take into consideration any unique aspects of your property.
- **The Board cannot and will not address taxes, or tax rates.**
- **The appraised value of your neighbor's property** is not helpful, and not evidence, in determining **your** property value.
- In general, a complaint can only be filed once within a three-year appraisal period.

If the decrease sought in the complaint is more than \$50,000 market value, the School Board for where the property is located must be notified in writing by our office [ORC 5715.19(B)]. The School Board has thirty (30) days to file a counter-complaint. No hearing will be scheduled until the additional thirty (30) days has elapsed.

Incomplete or erroneous complaints are jurisdictionally defective and will be dismissed by the Board of Revision as required by Ohio Law, ORC 5715.19(A).

Mail completed form and all evidence to:

Medina County Board of Revision
144 N. Broadway St. Room 301
Medina, Ohio 44256

In addition to “regular mail,” we now accept forms electronically through our online portal:

<https://www.medinacountyauditor.org/board-of-revision.htm>

Need more information?

Email: bor@medinaco.org
Phone: (330) 725-9761 or
Toll Free: (844) 722-3800 ext. 9761