

R.C.5715.13,5715.19

Amy L. Berning
Shelby County Auditor
129 East Court Street
Sidney, Ohio 45365

COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION

READ INSTRUCTIONS BEFORE COMPLETING FORM

ATTACH ADDITIONAL PAGES IF NECESSARY

TAX YEAR _____

_____ ORIGINAL COMPLAINT

COUNTY _____

_____ COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Name	Street Address, City, State, Zip Code
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1) Owner of property -

2) Complainant if not owner -

3) Complainant's agent -

4) Telephone number of contact person - ()

5) Complainant's relationship to property owner if not owner -

If more than one parcel is included, see "Multiple Parcels" in instructions

6) Parcel number from tax bill	Address of property
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7) Principal use of property:

8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D

Parcel Number	Complainant's Opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Val. (+ or -) (Col. B minus Col. C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)		

9) The requested change in value is justified for the following reasons:

10) Was property sold within the last 3 years? Yes ___ No ___ Unknown ___. If yes, show date of sale _____ and sale price \$ _____; and attach information explained in "Instructions for Question 10" on instruction sheet.

11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 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 an attached sheet. See R.C.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 the property.

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 _____ Title (If Agent) _____

Sworn and signed in my presence, this _____ day of _____, year _____

Notary Public _____

**INSTRUCTIONS FOR COMPLETING AN APPEAL
TO THE BOARD OF REVISION DTE FORM 1 (REVISED 01/02)
“COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY”**

- Neatly type or print all information.
- Carefully read the instructions on the back of the complaint form, as well as these instructions
- A complaint may be dismissed if the information is not filled in completely.
- A complaint is heard on the current market value of the property, not the tax dollars paid.
- Any information submitted with your complaint becomes part of the permanent record.
- Notices are sent by certified mail to all parties listed on the complaint form, as well as those listed on any counter-complaint.
- If the stated amount of increase or decrease (Section 89, Column D) is at least \$17,500, a notice is sent to the affected board of education. The board of education then has an opportunity to file a counter-complaint.
- Evidence of valuation must relate to the total value of the parcel(s) of property listed on the complaint form (land and improvements). For example: if your land is overvalued, but your improvements are undervalued in a like amount, there is no justification for a reduction in value.
- The Board of Revision may increase or decrease the total value of any parcel(s) listed on the complaint form.
- The Board of Revision will notify all parties to the complaint not less than ten (10) days prior to the hearing. The notice will include the date, time and place of the hearing.

The following will assist you in completing the form (see Sample Complaint Form – Real Property (For DTE Form 1):

- A. *BOR No.* – The Board of Revision (BOR) case number is set by the Auditor’s office.
- B. *Date Received* – The Auditor’s office date stamps the form when received.
- C. *Tax Year* – the tax year on which the values are based, must be the current tax year. A complaint can be dismissed if filed on past year(s).
- D. *County* – the name of the county where the property is located.
- E. *Original complaint* – check this box if you are the first party to file a complaint with the county.
- F. *Counter-complaint* – check this box if you are countering a complaint already filed with the county.
- G. *Owner of property* – enter the name and mailing address of the owner of the parcel of property as of the date of this filing.
- H. *Complainant if not owner* – if you are not the owner of the parcel of property, enter your name and mailing address, otherwise, this area is blank. (See Z – who can sign)

January 1, 2016

- I. *Complainant's agent* – if you are represented by an attorney, their name and mailing address are entered here. (See Z – who can sign)
- J. *Telephone number of contact person* – enter the phone number of the person the Board of Revision should contact if they have questions.
- K. *Complainant's relationship to property if not owner* – if you are not the owner of this parcel of property, enter your relationship to the parcel.
- L. *Parcel number from tax bill* – enter the parcel number(s) as stated on the county's records or on your tax bill(s). (See "Multiple Parcels" on back of form)
- M. *Address of property* – enter the street and city (physical location) of each parcel of property listed on the complaint form.
- N. *Principal use of property* – such as residence, business use, apartments, etc.
- O. *Parcel number* – enter the parcel number(s) of each parcel of property (See L above).
- P. *Column A True Value* – enter your opinion of fair market value for each parcel listed. This is typically the price at which the parcel would sell if offered on the open market.
- Q. *Column B Taxable Value* – this is 35% of the value you entered in Column A.
- R. *Column C Current Taxable Value* – this is the current taxable value taken directly from your tax bill. It is 35% of the true or market value as listed on the county's record.
- S. *Column D Change in Taxable Value* – subtract the value entered in Column B from the value entered in Column C. A complaint is subject to dismissal if this area is blank.
- T. *The requested change in value is justified for the following reasons* – enter your reason(s) for filing this complaint, use additional paper if necessary.
- U. *Was property sold...* - answer the question as stated on the complaint form.
- V. *If property was not sold...* - answer the question as stated on the complaint form.
- W. *If any improvements...* - answer the question as stated on the complaint form.
- X. *Do you intend...* - answer the question as stated on the complaint form.
- Y. *If you have filed...* - No person may file a complaint against the valuation of any parcel, if that parcel was filed on in a prior tax year. A complaint is subject to dismissal if filed on in the same interim period. Exceptions are new construction or destruction, and change in ownership.
- Z. *I declare...* - date, sign and state title. A complaint is subject to dismissal if not properly signed. The signature on the complaint must be the owner of the property, an attorney, the general partner of a partnership, or an officer of a corporation. An attorney shall sign the complaint for a trustee of a trust, a managing partner of a limited liability partnership, or a school district. Have the complaint notarized.

INSTRUCTIONS FOR COMPLETING FORM

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. 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 valuation complaint.

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 claimed 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.

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 ten 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.

Section 5715.19(G) provides that "a Complainant shall provide to the Board of Revision all information or evidence within his 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 QUESTION 10: If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with 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.

NOTICE: R.C. 5719.19, as amended by H.B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker, retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio court of appeals, the Board of Tax Appeals and many county Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you choose a nonattorney to prepare and file your complaint, it will be **subject to dismissal** and may not be heard on its merits.