

Presenting Your Case at a Board of Revision Hearing

IMPORTANT! Even though you have filed a complaint and have a hearing, pay your property taxes. Non-payment of your taxes will result in interest and penalties being added to your property's tax bill. Neither the Board of Revision, nor the County Auditor has the authority to waive interest or penalties.

Understanding the Hearing Process

The hearing is your opportunity to present evidence and testimony that support your opinion of your property's estimated market value.

- The Board of Revision is a quasi-judicial (court-like) body that must follow Ohio's *Rules of Evidence*, the county's *Rules of Procedure*, and other Court of Law procedures. The hearing is recorded by either court stenographer, or by audio or video recording systems.
- The Board of Revision is composed of the County Treasurer, The President of the County Commissioners and the County Auditor, who is Secretary of the Board.
- The purpose of the Board of Revision is to hear complaints about the estimated market value of a specific parcel of real estate as of a specific tax lien date. The Board of Revision cannot hear complaints about the property's taxes.
- The average hearing is 15 minutes. An opening statement is read introducing the Board, the case number, the parcel number, and the name of the complainant.
- Each person who testifies at the hearing will be sworn-in and asked to give their name and relationship to the property for the Board's record.
- As property owner you will be asked to testify as to your opinion of your property's market value.

Facts and Evidence Tips

After everyone is sworn-in, testimony and evidence supporting your opinion of the property's market value is presented to the Board of Revision.

- The person giving testimony for information presented at the hearing must be the person who has actual knowledge of the material presented.
- The Board cannot make an informed decision based on opinions, hearsay, and non-verifiable information.
- A distressed sale, such as a Sheriff sale, foreclosure or auction is not an acceptable sale [O.R.C. 5713.04].
- Arm's length sales of properties similar to the property under complaint from your neighborhood and sold within the last three years are acceptable.
- Listings of properties that are for sale are not evidence of market value. Market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and Seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus.

- A property appraisal created specifically for the Board of Revision hearing, by an Ohio Certified Appraiser or an Ohio Licensed Appraiser, must illustrate the property's market value on January 1, of the tax year on which the county's estimated market value is based.
 - The appraiser must appear at your hearing to testify about the facts in his/her appraisal.
 - The appraisal must be submitted to the County Auditor at least five days before your hearing.
 - The appraisal must meet the appraisal industry's USPAP appraisal standards.
 - The appraisal must contain the descriptions and the valuations of comparable properties in your area that sold in arm's length transactions during the last three years.
- Items that will not be accepted as evidence of value include:
 - newspaper, magazine and Internet articles;
 - letter from a Realtor or auctioneer giving an opinion of your property's value;
 - one-page appraisal;
 - opinion of value from broker;
 - real estate listings of property being offered for sale;
 - sales of properties that sold by foreclosure, Sheriff's sale, auction, a bank or mortgage company, an REO sale, a property trade or a sale between relatives;
 - appraisals created for financial reasons such as bank loan mortgage or refinance.

Different Kinds of Appraisals

The appraisal value of a property can vary greatly depending on the purpose for which an appraisal was prepared.

- Mortgage Appraisal. An appraisal prepared for a bank loan has underwriting requirements and may not reflect fair market value as defined in Ohio's laws.
- Insurance Appraisal. An appraisal for an insurance company typically includes only the home's value, and not the value of the land.
- Home Equity Appraisal. An appraisal for a home equity loan is based upon the bank being able to recoup the money they will be lending if the loan goes into default.
- Board of Revision Market Value Appraisal. An appraisal that is prepared specifically to illustrate the property's market value on January 1st of the tax year (this is the taxing date that the Auditor must use), creates a level playing field upon which the Board of Revision may make their value decision.

REMEMBER...If you submit an appraisal as evidence, the appraiser must appear at your hearing to testify to the Board of Revision about the facts in his/her appraisal. Why? The Board of Revision needs to ask questions about how the appraiser determined the comparable sales, why certain adjustments were made, etc.

January 1, 2017