

Presenting Your Case at the Board of Revision Hearing

Understanding the Hearing Process

- The Board of Revision (BOR) is a quasi-judicial body that follows Ohio Revised Code, Ohio Administrative Code, Ohio Rules of Evidence, and BOR Rules of Practice and Procedure.
- The Board is composed of the County Commissioner or County Treasurer as Chairman, and the other as Vice-Chairman. The County Auditor is, by law, the Secretary of the Board.
- The Board hears complaints regarding the market value of real property as of the tax lien date. The Board does not consider property taxes.
- Any reschedule request shall be in writing (mail or email) to the County Auditor at least 24-hours prior to the scheduled hearing. Any party requesting a reschedule shall notify all parties affected by the request. All parties shall agree before the request is granted.
- A hearing is recorded by audio, video, or court stenographer. For the record, an opening statement is read, and any person giving testimony is sworn in.
- The person giving testimony must be the person who has actual knowledge of the material presented.
- Present your case to the Board giving testimony and evidence supporting your opinion of the value.
 - If the school filed a counter-complaint, they shall be permitted to testify when you are finished.
 - If the school filed the original complaint, they shall testify first, and then you can present your case.
- An average residential hearing is 15 minutes.
- At the conclusion of the hearing, the Board may ask questions or request information. For the record, a statement is read to close the hearing.
- The Board shall review the testimony, examine any evidence, and determine market value. A decision letter shall be sent by regular mail to all parties.

Evidence Submitted

- The burden of proof is on the complainant. Evidence must be provided to the County Auditor a minimum of 10 days before a scheduled hearing.
- If an appraisal report is submitted, the Board requests you bring the appraiser to the hearing to give testimony.
- Income-producing property evidence should include a description of property improvements, any major changes over the last 3 years, as well as rental income and what it includes (i.e., trash, parking, etc.).
- Comparable properties of recent arm's length transactions from the same or similar neighborhood sold within the last 24-36 months shall be considered if presented by an expert witness. (Similar square feet, number of bathrooms, construction, etc.).
- Opinions, hearsay, and non-verifiable information are not considered evidence.

- 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.
- All evidence submitted to the Board of Revision is public record.

Appraisal Reports

The appraisal value of a property varies depending on the purpose for which the appraisal report was prepared.

- Mortgage Appraisal is prepared for a bank loan that has underwriting requirements; and may not reflect the fair market value as defined in Ohio's laws.
- Insurance Appraisal is done for an insurance company which typically includes only the home's replacement value of the structure(s), and not the value of the land.
- Home Equity Appraisal is a loan based on the bank being able to recoup the money they will be lending if the loan goes into default.
- Board of Revision Market Value Appraisal is prepared to illustrate the property's market value on January 1 of the tax year, which is the date the Board must use.
 - Letter appraisal is not acceptable.
 - Appraiser shall be Ohio Certified or Licensed.
 - Appraisal must meet USPAP appraisal standards, contain comparable properties in the same area as the complainant's parcel, sold within the last 24-36 months, and include descriptions and valuations.

Not Evidence of Value

- Newspaper, magazine, and Internet articles.
- Letter giving opinion of the property's value.
- One-page appraisal letters.
- Real estate listings of property being offered for sale.
- Sales of property sold by foreclosure, sheriff, auction, bank, or mortgage company, real estate owned (REO) sale, property trade, or sale between relatives.
- Appraisals created for financial reasons, such as bank loan mortgage or refinance.