

**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)
- 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.