

## Important Information

The County Auditor is charged with the responsibility of establishing the market value of property in their county. The Ohio Revised Code, Sections 5715.13 through 5715.19 provides a mechanism for citizens to challenge the Auditor's opinion of the market value of property through the county Board of Revision.

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- The Board of Revision has the authority to:
  - 1) Lower the assessed valuation if sufficient evidence is presented that the property is overvalued. (sales contract, appraisal, comparable sales etc)
  - 2) Raise the assessed valuation if upon review sufficient evidence exists that the property is valued at less than fair market value.
  - 3) Make no change in the fair market value if upon review sufficient evidence exists that the original property value is correct.
- The BOR is NOT responsible for setting or changing commercial or residential property TAX rates.
- A "Complaint Against the Valuation of Real Property" form is required to begin the BOR process. The "Complaint Against the Valuation of Real Property" forms are available online at [www.mcrealestate.org](http://www.mcrealestate.org), or in the Real Estate Department of the Auditor's office on the third floor of the Montgomery County Administration Building at 451 W. Third Street Dayton Ohio 45422 or by mail upon request at 937-496-6856. Because the complaint form is filed in triplicate, they cannot be faxed.
- Carefully read the instructions for completing the "Complaint Against the Valuation of Real Property" form located on the back panel of the form. Legibly fill in the information required on the form and return it to the BOR. All complaint forms must be notarized and received in the BOR office no later than March 31 of that year.
- After the BOR receives the complaint, a hearing is scheduled and a letter with your hearing date and time will be sent to you by certified mail. Failure to appear or not authorizing the BOR to hear the complaint in your absence may result in the dismissal of your complaint.
- During the hearing, the complainant has the burden of proof. You must provide reliable and credible information, evidence, facts, appraisals, pictures, comparable sales, or other information which will demonstrate market value.
- After the hearing, the BOR will make a determination based on all presented evidence and notify you of the BOR decision by certified mail. If the complainant or counter complainant does not agree with the BOR decision, they may file a complaint with the State of Ohio, Board of Tax Appeals (BTA) or the County Common Pleas Court. Tax appeal forms are available in the county Auditor's office. Appeals must be filed within 30 days of the mailing of the decision from the Board of Revision. Pursuant to the Ohio Revised Code, an appeal form must be filed with the Board of Tax Appeals or Common Pleas Court, with a copy to the local county Auditor's office.

## Important Information

The following information is provided to assist the citizens of Montgomery County in understanding the Board of Revision (BOR) process, terms, and application, to avoid commonly made mistakes that can be fatal to a complaint filed with the BOR and more importantly, to help citizens feel at ease if they decide to file a complaint with the BOR.

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### **Important Terms for Board of Revision Purposes**

Appraisal:	The act or process of developing an opinion of value
Arms Length Transaction:	Voluntary sale of real property with a willing buyer and a willing seller without duress, taking place in the open market and the parties act in their own self interest.
Board of Revision (BOR):	The BOR is responsible for hearing and deciding on complaints of real property assessment.
Complainant:	The person who files the complaint to demonstrate the value of real property, usually a property owner, a local school board, or an attorney working on their behalf.
Counter Complainant:	A person challenging a complaint to demonstrate the value of real property, usually a property owner, a local school board, or an attorney working on their behalf.
Hearing:	A proceeding, on the record, to determine an issue of fact on the basis of available evidence.
Market Price:	The price a particular buyer and seller agree to in a particular transaction; the amount actually paid.
Market Value:	The probable price which a property should bring in a competitive and open market under conditions required for a fair sale.
Parcel Identification Number	A unique code of numbers and letters identifying a specific property on the assessment and tax rolls.

**\*\*\*Attention Please Read\*\*\***

Common Mistakes to Avoid in the Complaint process

- Please remember to read carefully and follow the instructions provided on the back of the Complaint Against the Valuation of Real Property form.
- Please make sure your Complaint Against the Valuation of Real Property form is filled out in a complete and legible manner.
- On the Complaint Against the Valuation of Real Property form, your opinion of value must be entered in Column A of the form. Column B is 35% of Column A. Column C is the current taxable value of your property. Column D is the difference between Column B and Column C.
- Please remember to properly notarize your Complaint Against the Valuation of Real Property form by a certified notary public. All complaints must be notarized by a notary public.
- Please be on time for your hearing (held on the 3<sup>rd</sup> floor of the County Administration Building). In the event that you cannot appear, you may authorize the BOR to hear the case in your absence. Otherwise the case may be dismissed.
- If the structure on your property is damaged or destroyed (fire, wind, rain, accident) you should file an Application for Valuation Deduction for Destroyed or Damaged Real Property, not a BOR complaint.
- If you purchased your home within the last year and a half, and the purchase was an arms length transaction, your complaint may be based on the sale price. However, you must provide both pages of the settlement statement.
- If filing for multiple parcels, they must be adjoining and/or one economic unit. Additionally, they must be in the same taxing district and have identical ownership.
- If you receive a notice that a complaint has been filed against your property, you may file a counter complaint to contest the original complaint. Counter complaints are filed on the same Complaint Against the Valuation of Real Property form and must be submitted to the BOR within (30 days).
- If the deed of the identified parcel is recorded in your personal name, you may prepare, sign, and file a complaint or counter complaint yourself or you may elect to retain legal counsel at your expense (legal counsel is not required).
- If the title of the subject parcel is in the name of a Corporation, Trust, Church, Non Profit Organization or LLC, you should retain an attorney to file your case. If you choose a non-attorney to prepare, sign and file a complaint on a parcel not recorded in your personal name, it may be subject to dismissal and may not be heard on its merits.