

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

County Auditors are 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.

- 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, by mail upon request at 937-496-6856, or in the Auditor's office on the third floor of the Montgomery County Administration Building at 451 W. Third Street Dayton. Since 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 received in the BOR office no later than March 31.

- 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. (See How to Best Present Your Case)

- After the hearing, the BOR will make a determination based on all presented evidence and you will be notified of the 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.

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Important Information

- 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 be on time for your hearing (held on the 3rd 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.