

**COMPLAINT AGAINST THE VALUATION OF A  
 MANUFACTURED OR MOBILE HOME  
 TAXED LIKE REAL PROPERTY**

ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION  
 READ INSTRUCTIONS ON BACK BEFORE COMPLETING FORM  
 ATTACH ADDITIONAL PAGES IF NECESSARY

TAX YEAR \_\_\_\_\_  
 COUNTY \_\_\_\_\_

ORIGINAL COMPLAINT  
 COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Name Street Address, City, State, Zip Code

1) Owner of home		
2) Complainant if not owner		
3) Complainant's agent		
4) Telephone number of contact person ( )		
5) Complainants relationship to property if not owner		
If more than one home is included see "Multiple Homes" on back		
6) Registration number from tax bill		Address of property

7) Principal use of property:

8) The increase or decrease in taxable value sought, Counter-complaints supporting auditor's value ma have zero in Column D.

Registration Number	Complainant's opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Col. B minus Col. C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)		

9) The requested change in value is justified for the following reasons:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- 10) Was home sold within the last 3 years? Yes  No  Unknown . If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_; and attach information explained in "Instructions for Question 10" on back.
- 11) If home was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.
- 12) If any improvements were added in the last 3 years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_.
- 13) Do you intend to present the testimony or report of a professional appraiser? Yes  No  Unknown .
- 14) If you have filed a prior complaint on this home since the last reappraisal or update of property values in the county, the reason for the Valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See RC. 5715.19(A)(2) for a complete explanation.
- The home was sold in an arm's length transaction;  The home lost value due to a casualty;
- A substantial improvement was added to the home.  Occupancy change of at least 15% had a substantial economic impact on the property.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date \_\_\_\_\_ Complainant or Agent \_\_\_\_\_ Title (If Agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

\_\_\_\_\_  
 Notary Public

# INSTRUCTIONS FOR COMPLETING FORM

## USE THIS FORM ONLY FOR MANUFACTURED AND MOBILE HOMES THAT ARE TAXED LIKE REAL PROPERTY UNDER SECTION 4503.06(D)(2) OF THE OHIO REVISED CODE.

### USE DTE FORM 1 TO CONTEST THE VALUE OF LAND OR OTHER REAL PROPERTY

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE CURRENT TAX YEAR A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**WHO MAY FILE:** Any person owning a taxable manufactured or mobile home in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a valuation complaint.

**TENDER PAY:** If the owner of a home files a complaint against the valuation of that home, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for such home in the complaint. NOTE: If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**MULTIPLE HOMES:** Only homes that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, use separate complaints. The increase or decrease in valuation must be separately stated for each home. If more than three homes are included in one complaint, use additional sheets of paper.

**GENERAL INSTRUCTIONS:** The Board of Revision may increase or decrease the total value of any home included in a complaint. The Board will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports and the cost of improvements added to the home (e.g., skirting and awnings) for the property.

Section 5715.19(G) provides that a complainant shall provide to the Board of Revision all information or evidence within his knowledge or possession that affects the property in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the Board.

**INSTRUCTIONS FOR QUESTION 10.** If home was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with the sale of the home, attach a description of those items. Show the value of those items and explain how the values were determined.

**NOTICE:** R C. 5715.19, as amended by H. B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio court of appeals, the Board of Tax Appeals and many county Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you choose a nonattorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.

BOR NO. (A)

DATE RECEIVED  
(B)

**COMPLAINT AGAINST THE VALUATION OF A  
MANUFACTURED OR MOBILE HOME  
TAXED LIKE REAL PROPERTY**

ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION  
READ INSTRUCTIONS ON BACK BEFORE COMPLETING FORM  
ATTACH ADDITIONAL PAGES IF NECESSARY

TAX YEAR (C)  
COUNTY (D)

ORIGINAL COMPLAINT  
 COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Name	Street Address, City, State, Zip Code
1) Owner of home <u>(G)</u>	
2) Complainant if not owner <u>(H)</u>	
3) Complainant's agent <u>(I)</u>	
4) Telephone number of contact person <u>(J)</u>	
5) Complainants relationship to property if not owner <u>(K)</u>	
If more than one home is included see "Multiple Homes" on back	
6) Registration number from tax bill <u>(L)</u>	Address of property <u>(M)</u>
7) Principal use of property: <u>(N)</u>	

8) The increase or decrease in taxable value sought, Co unter-complaints supporting auditor's value ma have zero in Column D.

Registration Number	Complainant's opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Col. B minus Col. C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)		
<u>(O)</u>	<u>(P)</u>	<u>(Q)</u>	<u>(R)</u>	<u>(S)</u>

9) The requested change in value is justified for the following reasons:  
(T)

- 10) Was home sold within the last 3 years? Yes  No  Unknown . If yes, show date of sale (U) and sale price \$ \_\_\_\_\_; and attach information explained in "Instructions for Question 10" on back.
- 11) If home was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.  (V)
- 12) If any improvements were added in the last 3 years, show date \_\_\_\_\_ and total cost \$ (W).
- 13) Do you intend to present the testimony or report of a professional appraiser? Yes  No  Unknown .  (X)
- 14) If you have filed a prior complaint on this home since the last reappraisal or update of property values in the county, the reason for the Valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See RC. 5715.19(A)(2) for a complete explanation.  (Y)
- The home was sold in an arm's length transaction;
  - The home lost value due to a casualty;
  - A substantial improvement was added to the home.
  - Occupancy change of at least 15% had a substantial economic impact on the property.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date \_\_\_\_\_ Complainant or Agent (Z) Title (If Agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_  
(Z)  
Notary Public

**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.
- Please read the Board of Revision Rules of Procedure rules completely.
- 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.
- Filing deadline is March 31<sup>st</sup> according to Ohio Revised Code 5715.19. The Board of Revision deems it necessary to have a start date for filing complaints on January 2<sup>nd</sup>. Any filings prior to January 2<sup>nd</sup> may be based on values unapproved by the Ohio Department of Taxation. These unapproved values may be subject to change prior to January 2<sup>nd</sup> depending on Department of Taxation requirements.
- If the stated amount of increase or decrease (Section 8, Column D, “Change in Taxable Value”) is at least \$17,500 or greater, a notice is sent to the affected board of education. The board of education then has an opportunity to file a counter-complaint, if they disagree with your opinion of value.
- Evidence of valuation must relate to the total of the parcel(s) of property listed on the complaint form (land and improvements). For example: if it is your opinion that the land is over-valued and the buildings have a correct or low value, both equaling an acceptable total value, it shall not justify a reduction.
- The Board of Revision may increase, decrease or maintain 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.
- Please call (419) 734-6740 if you have general questions regarding instructions. Please note we cannot advise you on legalities or the amounts you need to complete the form. There are detailed instructions included for that purpose.

**The following will assist you in completing the form:**

- 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 or future year(s).

- The tax cycle is somewhat confusing “Current Tax Year” is actually the previous year. For example: **in 2010 you are paying taxes for 2009, therefore 2009 is the correct current tax year.**
- 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 an attorney represents you; 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 offered on the open market. A complaint is subject to dismissal if this area is blank.
- 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.
- 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, destruction, change in ownership or decrease of at least 15% in the property’s occupancy has had a substantial economic impact of the property.

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 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.

**BOARD OF REVISION  
RULES OF PROCEDURE**

The Board of Revision hereby enacts the following as its Rules of Procedure pursuant to the Ohio Revised Code (ORC) 5715.02 et seq. and HB294 § 323.66. Please read these rules carefully.

**I. NOTICE**

- A. The county board of revision shall not decrease any valuation unless a party affected thereby or who is authorized to file a complaint under section 5715.19 of the Revised Code makes and files with the board a written application therefore, verified by oath, showing the facts upon which it is claimed such decrease should be made. [Ohio Revised Code 5715.13]
- B. The County Auditor, as Secretary of the Board of Revision, shall give notice of each complaint in which the stated amount of increase or decrease is at least \$17,500 to each board of education whose school district may be affected by the complaint. [ORC 5715.19(B)]
- C. Within thirty (30) days after receiving such notice, a board of education may file a counter-complaint in support of, or objecting to, the amount of increase or decrease in value as stated on the original complaint [ORC 5715.19 (B)]. The board of education filing a counter-complaint is requested by the Board of Revision to provide service to the original complaining party.
- D. Upon filing a counter-complaint, the board of education shall be made a party to the complaint.
- E. If the board of education files the original complaint, the owner shall be notified and shall automatically be made a party to the complaint.
- F. If the Board of Education is a party to or files an original complaint and they decide to negotiate or mediate a reasonable settlement with the property owner, it must be done and submitted to the Board of Revision at least five (5) days prior to the scheduled hearing date.
- G. All cellular phones are to be turned off during the hearing, unless reasonable cause is provided at the beginning of the proceedings. If reasonable cause is approved, the cellular phone must be place on vibrate mode.
- H. The Board of Revision only has authority over establishing the true total value of a property; **they cannot hear a case based on taxation issues.**
- I. Filing deadline is March 31<sup>st</sup> according to Ohio Revised Code 5715.19. The Board of Revision deems it necessary to have a start date for filing complaints on January 2<sup>nd</sup>. Any filings prior to January 2<sup>nd</sup> may be based on values unapproved by the Ohio Department of Taxation. These unapproved values may be subject to change prior to January 2<sup>nd</sup> depending on Department of Taxation requirements.
- J. It is the intent of the Board of Revision to complete all hearings and rescheduled hearings by August 31<sup>st</sup> of every year.

**II. APPEARANCE BEFORE THE BOARD OF REVISION**

- A. Any person who is a party to the complaint may appear.
- B. Attorneys representing a party to the complaint shall not be permitted to testify or appear in any capacity other than that of counsel. The owner of the property, or an appropriate expert witness, is required to be present in order for testimony to be given.
- C. All agents (or other representatives) presenting evidence to the Board of Revision shall submit a copy of their contract with the owner as a part of the evidence of the case.
- D. Any individual relying on a document prepared by an independent appraiser or expert witness shall require that individual to be present at the hearing to testify before the Board of Revision. The Board of Revision shall not rely solely on the document itself, and may question the individual regarding the appraisal or exhibits, which have been submitted.
- E. Any document submitted as evidence, other than those stated herein, that was prepared by an individual not present at the hearing shall not be considered because the individual cannot be questioned by the Board.

**III. WITNESSES AND TESTIMONY**

- A. The Board of Revision may call persons before it and examine them under oath as to their own or another's real property to be placed on the tax list and duplicate for taxation, or the value thereof. [ORC 5715.10]
- B. If a person notified to appear before the Board of Revision refuses, or neglects to appear at the time required, or appearing refuses to be sworn or answer any question put to him/her by the Board or by its order, the Board of Revision shall make a complaint thereof in writing to the probate judge of the county. [ORC 5715.10]
- C. Any witness who shall be giving expert testimony on the complaint must be qualified as an expert [Ohio Rules of Evidence #701, #702 and #703].
- D. Testimony as to comparable properties, their values, and recent sales values shall be considered expert testimony, and may only be presented by expert witnesses properly qualified as provided herein. Mere testimony that a certain property was transferred on a certain date for a certain price may be submitted to the Board of Revision in the form of certified copies of transfer deeds, or through any other acceptable form of evidence contemplated under Ohio Rules of Evidence. However, the Board of Revision shall not consider them as comparable sales without expert opinion testimony indicating how they are comparable.

A complainant party's attorney may not appear in lieu of the owner to provide testimony. The owner may only express the owner's opinion of value. An appropriate expert may testify about his/her opinion of value.

#### IV. EVIDENCE OF VALUATION

- A. Evidence of valuation must relate to the total value of both land and improvements.
- For example: if it is your opinion that the land is over-valued and the buildings have a correct or low value, both equaling an acceptable total value, it shall not justify a reduction.
- B. The Board of Revision may increase or decrease the total value of any parcel included in the complaint.
- C. Evidence presented must have a valuation date of January 1<sup>st</sup> the year the filing takes place.
- D. The owner's opinion of value may be supported by documented facts.
- E. The documentation would include evidence that supports changes in physical data, comparable sales that are physically similar and near the subject or provide a recent appraisal done by a licensed appraiser (please see Section "II" Items "D" & "E" in Appearance before the Board of Revision, and also section "V" Submitting Evidence to the Board of Revision, all Items). The documentation may also include evidence of personal property included in the transaction.
- Photos and a sketch typically support physical data changes.
  - Comparable sales must be "Arm's Length Transactions" as prescribed by the Ohio Revised Code Section 5713.03. The Ottawa County Auditors appraisal procedure follows the Ohio Revised Code, the International Association of Assessing Officers and the Appraisal Institutes definition of an "Arm's Length Transaction" which includes a buyer and seller that are typically motivated; both parties are well informed or well advised with each acting as they consider in their own best interests; both parties are unrelated or strangers and a reasonable time is allowed for exposure to the open market. **NOTE:** The price for which such real property would sell at auction or forced sale shall not be taken as the criterion of its value (Ohio Revised Code 5713.04).
  - Personal property included in the transaction may consist of appliances, boats, autos or furniture. You must disclose the negotiated value of these items or provide the chattel deed.
- F. Newspaper articles often do not constitute the best evidence and care should be taken to use original sources when possible.
- G. Hearsay evidence is a statement by one person as to what another person says or thinks. Any testimony must be relative and drawn from a person with actual and personal knowledge of these matters in order to present this evidence before the Board of Revision.
- H. The Board of Revision may not accept hearsay evidence in the form of documents or oral testimony. The following types of hearsay are suspect:
- The terms and conditions of a sale or the motives of the parties to the sale
  - The owner's opinion of the value of the property offered by someone other than the owner
  - Unsupported financial data
  - Unsupported information concerning the condition or operations of the property

**V. SUBMITTING EVIDENCE TO THE BOARD OF REVISION**

- A. A party to the complaint intending to introduce evidence involving expert opinion should file with the Board of Revision a summary of that opinion and a summary of the expert's qualifications at least five (5) days prior to the time of the hearing on the complaint.
- B. If an appraiser will testify, a copy of the appraisal should be filed at least five (5) days prior to the time of hearing. A copy of the appraisal shall be served upon other parties to the complaint at least five (5) days prior to the time of the hearing.
- Please see section "II" Items "D" & "E", if an appraisal is or will be submitted the appraiser must appear at the hearing to testify.
  - When the appraisal is submitted prior to the hearing it expedites the process allowing a thorough review of the evidence. This allows the Board to consider the information enabling them to ask appropriate questions of the appraiser. If the appraisal is submitted the day of the hearing or less than the appointed time, it may result in the need to schedule a second hearing to further obtain relevant evidence.
- C. If adequate, appropriate and compelling evidence is provided with the initial filing; the Board of Revision may agree with the need for a value adjustment and send an "Offer to Settle". This offer may or may not match the submitted opinion of value; you must indicate if you accept or do not accept the offer on the decision form and return it to the County Auditors office. If you disagree and do not accept the offer you will be scheduled for hearing.
- D. The Board of Revision may request additional information at the hearing or by written notice.
- E. A complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property that is the subject of the complaint. A complainant who fails to provide such information or evidence is precluded from introducing it on appeal to the board of tax appeals or the court of common pleas, except that the board of tax appeals or court may admit and consider the evidence if the complainant shows good cause for the complainant's failure to provide the information or evidence to the board of revision. [Ohio Revised Code 5715.19G]
- F. For income-producing, commercial or industrial property the Board of Revision requests the following information shall be submitted to the Board of Revision.
1. Physical data
    - A description of the improvements to the property, including age, construction, size, mechanical equipment, use and functional adequacy.
    - Any changes in the condition of the property occurring or completed within the last three (3) years (such as new construction) together with the actual cost of any new improvements and the date completed.
  2. Rental property
    - Provide a financial statement detailing all income, actual operating expenses, fixed expenses, replacement reserves, and rental losses due to vacancy and un-collectable accounts for the tax year in question and for the prior three (3) years or back to the last transfer of ownership, if transferred within the past three (3) years.

- Give the identity and description (include size and type) of each rental unit.
  - Provide the current rent roll showing potential rent.
  - Provide the lease or rental date for each tenant and the lease terms, options, base rent plus provisions for additional rent or service charges, etc.
  - List all other income, such as parking, laundry, etc.
3. Other information
- Provide current zoning status of property.
  - Provide a sketch, map and floor plan of the buildings (not required for apartments).

**VI. HEARING NOTICE AND RESCHEDULES**

- A. The County Auditor, as Secretary of the Board of Revision, shall schedule complaints for hearing.
- B. A written notice stating the date, time, and place of the hearing shall be sent by certified mail to all parties of the complaint (if address is known) not less than ten (10) days prior to the hearing.
- C. Along with the notice a copy of these rules shall be provided to each party of the complainant.
- D. The Board of Revision shall grant one (1) request for a reschedule of the hearing date from the original complainant and the counter-complainant. This request for reschedule shall be in writing (include telephone number), either mailed to, or faxed to the County Auditor so it arrives in the County Auditor's office at least five (5) days prior to the scheduled hearing date.
- E. The Board of Revision shall consider additional requests for reschedule of the hearing date from the original complainant and counter-complainant. These further requests must be based upon merit. The Board of Revision shall consider the facts of each situation and render a decision as quickly as possible. In case of serious illness the Board of Revision shall reschedule another hearing date provided reasonable notice is given.
- F. All hearings shall be open to the public.
- G. Failure to appear before the Board of Revision at the schedule hearing time and date shall constitute failure to prosecute and is grounds for dismissal of the party's complaint.

**VII. RECORD**

- A. The Board of Revision creates a formal record of the activities that take place before it.
- B. Each hearing's minutes are taken either using an electronic recording system or a court stenographer.
- C. A transcript of the hearing is available at the cost of either reproducing the electronic recording or the cost of obtaining the transcript from the court stenographer.

## **VIII. COMMON GROUNDS FOR DISMISSAL**

- A. A complaint for the current tax year shall be filed with the County Auditor on or before the thirty-first (31<sup>st</sup>) day of March of the ensuing tax year [ORC 5715.19 (A)(1)].
- B. ORC 5715.19 (A)(2) states, “No person, board, or officer shall file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period, unless the person, board, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:
- The property was sold in an arm’s length transaction, as described in section 5713.03 of the Revised Code;
  - The property lost value due to some casualty;
  - Substantial improvement was added to the property;
  - An increase or decrease of at least 15% in the property’s occupancy has had a substantial economic impact of the property.”
- C. Failure to complete or show value information for board of education notice in Section 8 on DTE Form 1 [Supreme Court case Cleveland Electric Illumination Company v. Lake County Board of Revision].
- D. The signature on the complaint must be that of the owner of the property, an attorney, the general partner of a partnership or officer of a corporation. (See IX Who Can Sign The Complaint)

## **IX. WHO CAN SIGN THE COMPLAINT**

- A. The preparation, signing and filing of a complaint on behalf of another person constitutes the practice of law.
- B. The signature on the complaint must be the owner of the property, an attorney, or the general partner of a partnership. [Ohio Supreme Court Sharon Village Limited v. Licking County Board of Revision (1997), 78 Ohio St. 3d 478, and Worthington City School District Board of Education v. Franklin County Board of Revision (1999), 85 Ohio St. 3d 156, and the decision of the Court of Appeals for the Eighth Judicial District in C.R. Truman, L.P. v. Cuyahoga County Board of Revision (July 27,2000), Cuyahoga App. No 76713, unreported, discretionary appeal denied April 11,2001]
- C. A non-attorney corporation officer may prepare and file a complaint with a Board of Revision on behalf of the corporation. The officer cannot make legal arguments, examine witnesses or undertake any other tasks that can be performed only by an attorney. [Dayton Supply & Tool Co., Inc. v. Montgomery County Board of Revision, 111 Ohio St.3d 367, 2006-Ohio-5852]
- D. An attorney shall sign the complaint for a trustee of a trust, a managing partner of a limited partnership, a limited liability corporation (LLC), a person who has power of attorney, an executor of an estate, or a school district. The attorney must also appear at the hearing to examine witnesses.