

Presenting Your Case at a Board of Revision Hearing

IMPORTANT! Even though you have filed a complaint and have a hearing, pay your 1st half property taxes. Non-payment of your taxes will result in interest and penalties being added to your property's tax bill. Neither the Board of Revision, nor the County Auditor has the authority to waive interest or penalties.

Understanding the Hearing Process

The hearing is your opportunity to present evidence and testimony that supports your opinion of your property's estimated market value.

- The Board of Revision is a quasi-judicial (court-like) body that must follow Ohio's Rules of Evidence, the county's Rules of Procedure, and other Court of Law procedures. The hearing is recorded by either a court stenographer or by audio or video recording system.
- The Board of Revision is composed of the County Treasurer, a County Commissioner and the County Auditor, who is Secretary of the Board.
- The purpose of the Board of Revision is to hear complaints about the estimated market value of a specific parcel of real estate as of a specific lien date. The Board of Revision cannot hear complaints about the property's taxes.
- You should plan on arriving at least 10 minutes before your hearing time.
- The average hearing is 15 minutes. An opening statement is read introducing the Board, the case number, the parcel number, and the name of the complainant.
- As property owner you will be asked to testify as to your opinion of your property's market value.
- Each person who testifies at the hearing will be sworn-in and asked to give their name, and relationship to the property for the Board's record.
- You may not receive an answer the day of your hearing. Many times the issues presented require some thought, or further investigation, and the Board will take the matter "under advisement." This means the Board wants to think about it and will notify you later in writing of its decision.

Facts and Evidence Tips

After everyone is sworn-in, testimony and evidence supporting your opinion of the property's market value is presented to the Board of Revision.

- The testimony for information presented at the hearing must be the person who has actual knowledge of the issue.
- The Board cannot make an informed decision based on opinions, hearsay, and non-verifiable information.
- Arm's length sales of properties similar to the property under complaint from your neighborhood or in a similar neighborhood, and that sold within the last 3 years. A distressed sale, such as a Sheriff, foreclosure or auction is not an acceptable sale. (ORC 5713.04)
- Listings of properties that are for sale are not evidence of market value. 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.
- Describing neighborhood concerns such as noise or increasing crime is not helpful unless accompanied by proof that property values are affected.
- A property appraisal created specifically for the Board of Revision hearing by an Ohio Certified Appraiser or an Ohio Licensed Appraiser. It must illustrate the property's market value on January 1st of the tax year. (The year before you filed your complaint. i.e. January 1, 2013 is filed in the year 2014).
 - Appraiser must appear at your hearing to testify about the facts in their appraisal.
 - Appraisal must be submitted to the County Auditor at least 5 days before your hearing.
 - Appraisal must meet the appraisal industry's USPAP appraisal standards.
 - Appraisal must contain the descriptions and the valuations of comparable properties in your area that sold in arm's length transactions during the last three years.
- Items that will not be accepted as evidence as evidence of value include:
 - newspaper, magazine and Internet articles.
 - letter from a Realtor or auctioneer giving an opinion of your property's value
 - one-page appraisal
 - opinion of value from broker

- real estate listings of property being offered for sale
- sales of properties that sold by foreclosure, Sheriff's sale, auction, a bank or mortgage company, an REO sale, a property trade or a sale between relatives

Different Kinds of Appraisals

The appraised value of a property can vary greatly depending on the purpose for which an appraisal was prepared.

- Mortgage Appraisal. For example, because of a bank's loan underwriting requirements, a mortgage appraisal may not reflect fair market value as defined in Ohio's law.
- Insurance Appraisal. An appraisal prepared for an insurance company typically includes only the home's value, and not the value of the land.
- Home Equity Appraisal. An appraisal for a home equity loan is based upon the bank being able to recoup the money they will be lending if the loan goes into default. Therefore, it is not acceptable as evidence for a Board of Revision hearing.
- Board of Revision Market Value Appraisal. An appraisal that is prepared specifically to illustrate the property's market value on January 1st of the tax year (this is the taxing date that the Auditor must use), creates a level playing field upon which the Board of Revision may make their value decision.

REMEMBER... If you will be submitting an appraisal as evidence, the appraiser must appear at your hearing to testify to the Board of Revision about the facts in his/her appraisal. Why? The Board of Revision needs to ask questions about how the appraiser determined the comparable sales, why certain adjustments were made, etc.

Keep in mind that the Board of Revision hearings focus on property values, NOT taxes. Separate from your property's value review, some property owners may see real property tax bill increases due to recent levies passed by voters in their school districts, cities, villages or townships.