

Butler County Board of Revision Guidelines to File a Property Value Complaint

Every year between January 1 and March 31, taxpayers may file an appeal of their property value. The Board of Revision (BOR) has the authority to adjust property values, **NOT** property taxes.

To file an appeal fill out DTE form 1, Complaint Against the Valuation of Real Property. Please review the instructions prior to completing the form. Complaint forms must indicate an opinion of value (line 8) and state the reason for value change (line 9). A complaint may be dismissed if the DTE form 1 is not filled out completely.

Under Ohio law the burden of proof lies with the complainant. The complainant must provide reliable and credible information to support their opinion of value. Evidence submitted with the DTE Form 1 may lead to a value resolution without the need for a hearing before the Board of Revision.

Evidence generally accepted by the Board of Revision:

- Evidence of an arms-length open market sale of the property within the past 3 years
 - Sales contract or loan closing statement
- Recent independent credible appraisal
- Similar properties that have sold within your neighborhood within the past 3 years
 - Similar location, age, square footage, quality of construction
- A real estate agent's comparative market analysis of recent similar arms-length sales within the same neighborhood
- Evidence of significant property damage and/or needed repairs
 - Itemized professional estimates and/or receipts
 - Photos of property damage and/or repairs

Evidence that the Board of Revision cannot accept:

- The county assessed value of other properties
- The amount of property taxes of other properties
- The percentage of increase or dollar amount of increase of your property value vs. other properties

Complainant Contact Information

Please provide an email address and phone number on your complaint form. Correspondence from the Board of Revision clerk will be made via email. (Please remember to check both your primary and spam email accounts). If you do not have email, communication will be sent by certified mail.

Best way to file your complaint form

Email: bor@bcoho.gov or Mail: 130 High St. Hamilton OH 45011

Questions: (513) 887-3150

Additional information concerning the Board of Revision:

https://auditor.bcoho.gov/real_estate/real_estate/board_of_revision/index.php

BUTLER COUNTY

Board of Revision

Butler County Administration Building
130 High Street, 3rd Floor
Hamilton, Ohio 45011
Phone: (513) 887-3150
Email: bor@bcOhio.gov

RULES OF PRACTICE AND PROCEDURE

1. **Rules**

The following rules are promulgated in accordance with Chapter 5715 and Section 323.66(B) (1) of the Ohio Revised Code.

2. **Organization**

- (A) The Board of Revision shall herein be referred to as the “Board.” The office of the Board shall be at 130 High Street, Third Floor, Hamilton, OH 45011 and shall be open every day from 8 a.m. to 4:30 p.m., Saturday, Sundays and legal holidays excepted.
- (B) The Board shall consist of the Auditor, Treasurer, and a member of the Board of County Commissioners selected by the Board of County Commissioners or their statutorily appointed designee.
- (C) The Board shall be in continuous session and open for the transaction of business during the business hours herein provided. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.
- (D) All proceedings and documents concerning your hearing are public record and may be copied, electronically transferred or displayed on the Auditor’s website.
- (E) Each member’s vote shall be recorded on the record as cast.

3. **Service – School Board Attorneys**

This section pertains to school board attorneys when they file counter-complaints. If your school district attorneys do not file counter-complaints, you may disregard this rule.

- (A) All pleadings, briefs, papers and other documents filed by a complainant with the Board, subsequent to the filing of the complaint, shall be served upon all parties.
- (B) Said pleadings, briefs, papers and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made.
- (C) Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney’s or the party’s last known address. Service by mail is complete upon mailing.

4. **Copies**

Any document that is filed with the Board shall be filed as one (1) copy on letter size (8½ “x 11”) paper in a manner which is not permanently bound (i.e. no staples or binders). Materials should be paper-clipped, rubber banded or enveloped.

5. **Electronic Filing**

The Board will accept electronic filings online during the period in which filings are accepted by law. All filings will have been deemed to be received on the date sent as long as a filing is submitted before midnight. All rules regarding paper filings including service of the complaint shall apply to electronic filings. (**bor@bcOhio.gov**)

6. **Appearance And Practice Before The Board**

- (A) Following the ruling of the Board of Tax Appeals, attorneys at law and owners of record of affected properties are permitted to file complaints for a reduction in value.

According to the Ohio Supreme Court, if the property is in a name other than your individual name, in many cases the complaint should be filed by an attorney.

The Board of Revision is following the directive of the Ohio Supreme Court in dismissing complaints filed by non-attorneys on behalf of a family member (other than a spouse) and persons holding powers of attorney.

Recent Supreme Court and Board of Tax Appeals cases may permit the Board of Revision to hear cases filed by spouses, trustees, corporate officers and members of an LLC.

Questions about your specific situation must be directed to your attorney.

- (B) Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.
- (C) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

7. Complaints-Filings

(A) The complaint shall be filed with the county auditor, once the tax duplicate has been filed with the County Treasurer (around January 1st of each year), and on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real property taxes for the current tax year, whichever is later. Complaints filed after the March 31 deadline will be dismissed by the Board. A United States postmark dated March 31st is proof of timely filing. The complaint (DTE Form 1) must be filled out in its entirety; failure to do so may result in a dismissal. **THE BURDEN OF PROOF IS ON THE COMPLAINANT.** Any complainant shall file with the complaint or at a time not later than ten (10) working days before the date of scheduled hearings the following information:

- (1) For complaints on Residential Property the following information should be submitted for review by the Board of Revision. This information may be useful to the Board in determining whether an adjustment to the property value is warranted.
 - a. Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.
 - b. A recent Appraisal Report if such is intended to be offered as evidence. Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will then advise the Board if he or she is in agreement with the Appraisal Report. The Board will then weigh all evidence and establish a value.
 - c. Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing current value based on the age/condition of the property.
 - d. Any other supporting documents.
- (2) For complaints on Commercial/Industrial Property the following information should be submitted:
 - a. Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
 - b. Lease agreements and/or rent rolls, if applicable.
 - c. Photographs, three preceding years of Income and Expense Statements or appropriate schedules of the complainant's Federal Income Tax Return.
 - d. Construction cost of a new building, if applicable (certified by the builder). These should include both hard and soft costs.
 - e. Appraisal report if such is intended to be offered as evidence.
 - f. Certified estimates from a contract or for repairs cited on the complaint.
 - g. Any other supporting documents.
- (3) Only one complaint per parcel may be filed in one triennial period unless the complainant alleges that one of the exceptions on Line 14 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies. If the complaint is withdrawn prior to the commencement of the hearing, the property owner retains the right to file a subsequent property valuation complaint within the current triennial period.
- (4) If the complainant bases his complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.

(B) Failure to produce documentation in the manner required by Rule 6(A) may result in materials being held inadmissible by the Board.

8. Settlement Offer

(A) 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 Auditor's Office. If you disagree and do not accept the offer you will be scheduled for hearing.

9. Preliminary Motions

- (A) Any preliminary motion made by a party shall be presented to the Board at least ten days before the scheduled hearing.
- (B) The Board may refer motions to its statutory counsel, Butler County Prosecutor Michael T. Gmoser, for his opinion on the merits.

10. Hearings

(A) The Board's secretary will schedule each complaint for a hearing and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing. In rare circumstances, for good cause shown, the Board may continue

hearings at a party's request. Requests for continuances should be directed to the Board in writing within seven calendar days of receipt of the notice of the scheduled hearing.

- (B) Hearing Notices that provide the date of the complaint hearing, and Final Notices that provide the results of the hearing are sent to parties by USPS and/or email.
- (C) All hearings shall be open to the public and shall be recorded for later transcription or steno graphically reported.
- (D) Complainants filing on their residential properties should plan on a hearing that lasts ten to twenty-five minutes.
- (E) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be made based on material submitted to the Board in advance. PLEASE NOTE: Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing.
- (F) The Board of Revision reserves the right to maintain control of the length of each hearing and to limit extraneous commentary. This helps to assure that complainants scheduled throughout the day are not kept waiting.
- (G) The Board of Revision reserves the right to maintain proper decorum in the hearing room.

11. Order of Hearing

- (A) The complainant shall present his evidence, which may include witnesses testifying on the complainant's behalf, first. Any counter-complainant shall proceed next. The Auditor's office will be represented by a qualified witness who shall testify last unless the choice is made by the Auditor not to present testimony.
- (B) The Board or its counsel may interrupt or examine the parties and their witnesses at any time.
- (C) Limited cross-examination will be permitted between parties at the Board's discretion. All questions and comments will be addressed to the Board's chairman.
- (D) If the Board concludes that the appraisal or other evidence submitted in support of the asserted value in the property valuation complaint is deficient, the Board may direct the County Auditor to engage an independent appraiser to prepare a fee appraisal of the subject property as of the tax lien date. The fee appraisal shall be submitted as evidence to the Board. The independent appraiser shall be subject to examination by the Board and cross-examination by the property owner or the property owner's duly appointed representative.

12. Evidence

The Board need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person not present at the hearing and capable of being cross-examined by the Board.

13. Continuance In Progress By The Board

The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from statutory counsel.

14. Briefs

- (A) At any time prior to the issuance of a final decision and order on a complaint, the Board may require briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a brief within the time limit, the Board may exclude the brief from its consideration.
- (B) One complete and accurately conformed copy of each brief shall be filed with the signed original.

15. Voluntary Withdrawal

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. A voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

16. Dismissal For Lack of Jurisdiction

The Board may journalize an order dismissing a complaint if the complaint is found to be defective and the Board lacks jurisdiction to hear the complaint.

17. Decisions

All decisions by the Board will be made on the record at a public hearing. Copies of said decisions will be mailed to all parties by USPS and/or email.

18. Documents

Pursuant to Revised Code Section 5715.07, all documents that are accepted into the record at the Board of Revision shall be open to public inspection except where restricted by law.

19. Fees

Anyone requesting a copy of any document of this Board shall be charged a reasonable fee therefore as set by the Board.

Tax year 2024 BOR no. _____

County Butler Date received _____

Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use DTE Form 2

Original complaint Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1. Owner of property			
2. Complainant if not owner			
3. Complainant's agent			
4. Email address and telephone number of contact person			
5. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill		Address of property	
7. Principal use of property			
8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
9. The requested change in value is justified for the following reasons:			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale _____
and sale price \$ _____ ; and attach information explained in "Instructions for Line 10" on back.

11. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

12. If any improvements were completed in the last three 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 parcel 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 R.C. section 5715.19(A)(2) for a complete explanation.

- The property was sold in an arm's length transaction.
- A substantial improvement was added to the property.
- The property lost value due to a casualty.
- Occupancy change of at least 15% had a substantial economic impact on my property.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 (printed) _____ Title (if agent) _____

Complainant or agent (signature) _____

Sworn to and signed in my presence, this _____ day of _____
(Date) (Month) (Year)

Notary _____

Instructions for Completing DTE 1

DTE 1
Rev. 12/22

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. 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 taxable real property 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 complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

Tender Pay: If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property 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 Parcels: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form **a single economic unit should be included in one complaint.** The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

Notice: If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

General Instructions: Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 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, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that “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” 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 Line 8. In Column A enter the complainant’s opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

Instructions for Line 10. If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.