

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

DTE 1  
Rev. 01/19

County \_\_\_\_\_ 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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property			
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person			
5. Email address of complainant			
6. Complainant's relationship to property, if not owner			
<b>If more than one parcel is included, see "Multiple Parcels" on back.</b>			
7. Parcel numbers from tax bill	Address of property		
8. Principal use of property			
9. 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
10. The requested change in value is justified for the following reasons:			

11. 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 Question 10" on back.

12. 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.

13. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_

14. Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown

15. 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.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my 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 \_\_\_\_\_ Signature \_\_\_\_\_ Title (if agency) \_\_\_\_\_

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

Notary \_\_\_\_\_ Signature \_\_\_\_\_

# Instructions for Completing DTE 1

DTE 1  
Rev. 01/19

**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. 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.

**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 his 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 9.** 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 11.** 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.

**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.

# Instructions for Form DTE 1

## "Complaint Against the Valuation of Real Property"

CAREFULLY READ and follow these instructions and the instructions on the back of the complaint form. Neatly type or print all information. Mail or submit your complaint to the County Auditor's office on or before March 31st.

- A. *Tax year* - the county's market value determined, generally, the year prior to the calendar year of the filing of the complaint.
- B. *BOR no.* - COUNTY WILL PROVIDE.
- C. *County* - Name the county where the property is located.
- D. *Date received* - COUNTY WILL PROVIDE.
- E. *Original complaint* - check if you are the first party to file. (see "F" counter-complaint)
- F. *Counter complaint* - check if you are filing a counter to an original complaint already filed.
- G. *Owner of property* - enter the property owner's name as of the date of this filing. If joint ownership, state all names. Include the mailing address, city, state and zip code to receive notices from the county.
- H. *Complainant if not owner* - if not the owner of the property but are filing this complaint, enter your name, mailing address, city, state and zip code to receive notices from the county.
- I. *Complainant agent* - if you are filling-out the form on behalf of someone other than yourself, enter your name, include your mailing address, city, state and zip code to receive notices from the county.
- J. *Telephone number of contact person* - enter the best daytime phone number of the person the county can contact.
- K. *Email address of complainant* - enter the best email address of the person the county can contact.
- L. *Complainant's relationship to property, if not owner* - Enter your connection to the property.
- M. *Parcel numbers from the tax bill* - enter the parcel number for the property as stated on the county record or your tax bill. (see "Multiple Parcels" on the back of form)
- N. *Address of property* - enter the property location's street address and city for each parcel listed.
- O. *Principal use of property* - enter main use of property, such as Residence, Farming, Business.
- P. *Parcel number* - repeat the parcel numbers as list above, then add amounts in Column A, B, C.
- Q. *Column A Complainant's Opinion of Value* - enter your opinion of the fair market value for each parcel listed or combine parcel amounts and enter the total fair market value.
- R. *Column B Current Value* - enter the county's market value for each parcel listed or combine parcel amounts and enter the total market value as found on the county's records or tax bills.
- S. *Column C Change in Value* - enter the amount of difference between Column A and Column B.
- T. *The requested change...* - enter the reason you feel your opinion of value is more accurate than county's value.
- U. *Was property sold...If yes...* - enter the sale date and price if sold within last 3 years.
- V. *If property was not sold but was listed...* - include a copy of the listing agreement or other evidence when you submit your complaint.
- W. *If any improvements...* - enter the date and cost of improvements over the last 3 years.
- X. *Do you intend to present the testimony or report of a professional appraiser?* - If yes, the appraisal must be for tax lien date January 1st. It must be submitted to the county at least 5 days prior to your hearing date.
- Y. *If you have filed a prior complaint...* - No person may file a complaint if that parcel was filed in a prior tax year, unless the county has under gone a revaluation or triennial update, or the property has had new construction, destruction or change of ownership.
- Z. *Signature* - Sign the complaint, add date and title.  
*Sworn to...* - Have notary witness your signature.