

County of Paulding

BOARD OF REVISION

Commissioner

Auditor

Treasurer

Chairman

Claudia J. Fickel

Lou Ann Wannemacher

GUIDELINES FOR FILING A COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

Filing Date: January 1st thru March 31st. If such a complaint is filed by mail or certified mail, the date of the United States postmark placed on the envelope or sender's receipt by the postal service shall be treated as the date of filing. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the filing date.

Failure to accurately and completely fill out the complaint form may result in **dismissal** of your complaint.

- **Line 1** MUST BE the owner as the date of filing. If the property is in a name other than an individual name, you may need to consult with an attorney familiar with the property value complaint process. The personnel of the Auditor's office is not permitted to give legal advice.
- Telephone number needed to be able to set an appointment for the appraiser to review the property.
- Parcel number from the tax bill to properly identify the property and the location of the property in question.
- **Only parcels that are in the same taxing district and have identical ownership may be included on one complaint form. Otherwise, separate complaint forms must be used**
- You **MUST** enter what you believe is the Fair Market Value of the land and building combined in **Column A** on **Line 8** or your complaint will be invalid and dismissed.

To help establish your property's value the following can be submitted.

1. A recent appraisal- this is not required but it can be the best proof of value!
2. A realtor's Comparative Market Analysis of similar, recently sold properties.
3. Your list of 3 to 6 recent sales of properties like yours in your neighborhood, arranged to easily show the similarities and differences between your property and the sale properties. Include the ages, square footage, number and types of rooms, location and condition.

4. If you purchased your property within the last three years, a copy of a signed purchase contract and closing statement.
 5. Itemized, professional estimates and photographs establishing costs for solving a condition problem on the property.
 6. If property is a rental property you must also provide income and expense statement.
- 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. The form must be **signed** and **notarized** to be accepted for review.

SUBMITTING EVIDENCE TO THE BOARD OF REVISION

- **A party to the complaint intending to introduce evidence involving expert opinion shall file with the Board of Revision a summary of that opinion and a summary of the expert's qualification at least five (5) days prior to the time of the hearing on the complaint.**
- **If an appraiser will testify, a copy of the appraisal shall be filed to meet the requirements. A copy of the appraisal shall also be served upon other parties to the matter.**

The Board of Revision has NO authority by law to change your property's value based on the Auditor's values of other properties in your neighborhood. Solid information about MARKET VALUE (usually sales information) is the key to an effective presentation. Describing neighborhood concerns is NOT helpful unless accompanied by **proof** that property values are affected.

Under Ohio Law **THE BURDEN OF PROOF IS ON YOU**. You must prove, with the evidence you present, that the value you have requested is the fair market value for the property. Just stating a problem that exists with the property, without evidence to support it, will NOT work to your advantage. It is in your best interest to include with your complaint whatever information you intend to present at your hearing. The complainant should submit any documents supporting the claimed valuation to the Board prior to the hearing.