

# What to Expect after Filing the Complaint against the Valuation of Real Property

## Hearing Information

Scheduled (unless a waiver of hearing was requested and granted), usually 2-8 weeks from filing

Will be held at The Board of Revision (BOR).

- Located in One Government Center (corner of Jackson and Erie) on the Sixth Floor, Suite 670.
- PHOTO ID REQUIRED for entry
- BACKPACKS PROHIBITED

NOTE: A property owner can only file a complaint once every three years, with the current three-year tax triennial being 2015, 2016 and 2017.

By LAW, requested value changes of \$50,000 or more require School Board notification.

<sup>1</sup> It is the Complainant's responsibility to introduce the necessary testimony or evidence to prove the requested change in value. So, STATE THE REASONS, PROVIDE THE EVIDENCE: closing documents, property characteristics, comparable sales, condition issues, etc. Stating your taxes are too high will not change the value of the property. Attorneys are not required, but may be helpful.

Hearings are approximately 20 minutes in length

The Board prides itself for being on schedule most of the time.

BOR cases are recorded.

- Property owners and non-attorney witnesses will be sworn in by the Board.
- The Complainant will present their case, along with any testimony or evidence<sup>1</sup>
- If applicable, Counter-Complainant will present their case and any evidence
- The Board may ask questions of the parties
- The hearing adjourns once everyone is finished with testimony, evidence and questions.
- NOTE: Property owners with multiple parcels and/or multiple cases will be able to present their case, testimony and evidence on each case/parcel as needed.

## Post Hearing Information

A decision will be made as soon as possible.

Most decisions will be received by the party/parties within 4-8 weeks of the hearing.

Any party who disagrees with the decision of the Board has 30 days in which to appeal the decision.

- Appeals can be filed with the Board of Tax Appeals, at no cost, OR the Lucas County Court of Common Pleas, standard Court filing fees would apply.
- Instructions on how to file will be sent with the decision itself.

## General Information

The BOR is a three panel board, consisting of a representative from the County Commissioners, the County Treasurer and the County Auditor, who serves as secretary of the Board.

The BOR is responsible for conducting hearings to determine the Fair Market Value of the property. It allows tax payers an opportunity to share with the county information about their property which could affect the value. The Board can ONLY make changes to the value of the property. The Board CANNOT change tax rates or tax amounts due.