

SERVICE

Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney or the party's last known address. Service by mail is considered complete upon mailing.

Unless otherwise ordered by the Board, all pleadings, briefs, papers, and other documents filed with the Board subsequent to the complaint shall be served upon all parties by the date of filing.

VOLUNTARY WITHDRAWAL

The complainant may voluntarily withdraw a complaint by filing a notice of withdrawal, in writing, at any time before the commencement of the hearing. The notice of withdrawal is with prejudice for the tax year filed. However, a voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint. The Board shall journalize an order giving effect to the notice of withdrawal.

NUMBER OF FILINGS

Only one complaint may be filed against the valuation of any parcel during each triennial or sexennial update period, as provided for by law, subject to statutory exceptions. In such event where more than one complaint is filed during the three-year period by the same party, the Board may dismiss the complaint for lack of jurisdiction.

DECISIONS

All decisions by the Board will be made on the record. Copies of said decision will be mailed to all parties by certified mail.

DOCUMENTS

Pursuant to Revised Code Section 5715.07, all documents of any kind presented to the Board of Revision shall be open to public inspection.

FEES

The Board shall charge anyone requesting a copy of any document of this Board a reasonable fee as set by law.

APPEAL

If you still disagree with the valuation the Board of Revision has placed upon your property, you may file an appeal with the Ohio Board of Tax Appeals using Form DTE 4 within 30 days after the Board of Revision notice is mailed. You may also appeal at the Seneca County Court of Common Pleas.

**The Board of Tax Appeals
Rhodes Tower
30 East Broad St., 24th Floor
Columbus, Ohio 43215
(614) 466-6700
<http://bta.ohio.gov>**

OR

**Seneca County Court of Common Pleas
Seneca County Courthouse
Clerk of Courts
117 E Market St
Tiffin, Ohio 44883
(419) 447-0671**



THE SENECA COUNTY BOARD OF REVISION

Julie A. Adkins

Seneca County Auditor

Annette M. Everhart

Seneca County Treasurer

Bill Frankart

Seneca County Commissioner

WHAT IS THE BOARD OF REVISION?

The Board of Revision is made up of the County Auditor, the County Treasurer and a County Commissioner.

Its purpose is to provide you with a fair, independent appeal hearing about your property value.

IF YOU HAVE ANY QUESTIONS PLEASE CONTACT OUR OFFICE

**Seneca County Auditor's Office
BOARD OF REVISION
109 S. Washington Street, Suite 2206
Tiffin, Ohio 44883**

(419) 447-0692

**Visit us on the web at
<http://www.senecacountyauditor.org>**

Filing A Complaint Against Valuation of Real Estate

RULES OF PROCEDURE

The Seneca County Board of Revision hereby accepts the following as its Rules of Procedure governing matters to be set forth before the Board, pursuant to Ohio Revised Code Section 5715.19.

ORGANIZATION

The Board of Revision shall herein be referred to as the “Board.” The office of the Board shall be situated at 109 S. Washington Street, Suite 2206, Tiffin, Ohio 44883. The board will hold hearings at 109 S. Washington Street, Basement Conference Room, Tiffin, Ohio 44883.

The Board is a quasi-judicial body that follows Ohio Revised Code, Ohio Administrative Code, Ohio Rules of Evidence and BOR Rules of Practice and Procedure. The Board shall consist of the County Auditor, County Treasurer, and a commissioner or their statutorily appointed designee.

The Board shall be in continuance 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.

All of the proceedings of the Board shall be a public record and each member’s vote shall be recorded on the record as cast.

All BOR Complaint forms must be submitted in original form with sealed notarized owner or agent signatures by statute after January 1 and on or before the 31st day of March of the ensuing tax year. If complaint is filed by mail or certified mail, the date of the U.S. postmark on the envelope or sender’s receipt by the postal service is considered the filing date. A private meter postmark is not valid for establishing the filing date. Filing of the form does not preclude timely payment of taxes, ORC 5715, et seq.

If you decide to represent yourself at the hearing, this fact sheet is designed to give you some simple pointers about how to do so effectively. It is not designed to give you legal advice.

Also, please refer to the Board of Revision Hearing—Presenting Your Case handout as well.

HEARINGS

The Board’s secretary will schedule each complaint for hearing and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing, by certified mail.

Several other cases will be set for the same day. Complainants and/or representatives should plan to arrive at least ten (10) minutes prior to the scheduled time for the hearing.

For good cause shown, hearings may be continued per a party’s request ONLY ONCE by the Board. Requests for continuances shall be directed to the Board by calling within seven (7) calendar days of receipt of the notice of the scheduled hearing. This second date shall be final.

ORDER OF HEARING

The complainant shall present his/her evidence first, including any witnesses. Any counter-complaint shall proceed next.

The Board or its counsel (the Seneca County Prosecutor) may examine the parties and their witnesses at any time.

Cross-examination will be permitted between parties at the Board’s direction. All questions will be addressed to the Board’s chairperson.

APPEARANCE AND PRACTICE BEFORE THE BOARD

Except as set forth below, appearance before the Board for the purpose of representing another person’s interest is the practice of law, which is limited to those persons authorized to practice law in the State of Ohio.

Any person owning taxable real property may represent himself or be represented by an agent who has a previous agency relationship with the owner and who has been left in charge of the property in question. A person in charge of the property made provide testimony, but may not make arguments. Please refer to instructions on DTE Form1, “Complaint Against the Valuation of Real Property” for further information.

Each party not representing himself shall be represented by an attorney at law authorized to practice before the courts of the State of Ohio.

Persons authorized to practice law in other jurisdictions may, upon proper authorization to the Board, be authorized to practice before the Board in a particular proceeding.

Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

Any witness who will be giving an expert opinion on a subject must be qualified as an expert. An example would be a state licensed or certified appraiser.

At the time of hearing before the Board, if neither party, their representative or an attorney is present to argue the matter before the Board, the Board shall without further notice, hear the case and a decision shall be rendered on the information as provided.

PROVING YOUR CASE

The burden of proof is on the complainant, usually the property owner. The Board has the authority to increase, decrease or make no change in the valuation of your property. Evidence must be provided to the County Auditor a minimum of ten (10) days before a scheduled hearing.

The Board will determine the fair market value of your property based on the information submitted to them. Examples of evidence the Board may consider:

- ◆ Independent fee appraisals, with proper effective date.
- ◆ Estimates of cost to repair deficiencies in your property.
- ◆ Evidence (photos) of interior damage that would lower the value of the property and would not be evident from the street.
- ◆ If the property has recently been sold, supporting documentation such as the closing statement and purchase contract.
- ◆ If the property is income producing, income and expense statements.
- ◆ Market data analysis, comparable sales and conveyance statements.

If an appraisal report is submitted, you must bring the appraiser to the hearing to give testimony.

Based on Ohio case law, the Board will not consider the following in their decision: A percentage of increase in your taxes, and the difference between your valuation and your neighbor’s valuation.

The Board may not give weight to an appraisal letter or tentative opinions of value from an appraiser without sufficient supporting market data in the form of verified comparable sales, verified rent comparables, or cost data. An appraiser’s unsupported opinion of value is of no benefit to the Board.