

INSTRUCTIONS FOR COMPLETION OF BOR COMPLAINT FORM

The following instructions have been developed to assist you in completing the **Complaint Against The Valuation of Real Property** (DTE Form 1).

The **deadline** to file a complaint for the **2016 tax year** is **March 31st, 2017**.

The following numbers and instructions match up with the numbers printed on the complaint form and must be filled out in their entirety.

1. List the owner of property as of the filing date.
2. If you are not the owner of the parcel of property as of the filing date, please enter your name.
3. This block is to be completed if you are represented by an attorney or agent. Please include the name, address, and telephone number of the attorney or agent.
4. List the telephone number of the contact person. Please provide your email address if you have one.
5. If you are not the owner of this parcel of property, please disclose your relationship to the parcel.
6. 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, please attach a listing of the additional parcels in the complaint. Enter the address or physical location of the property on which the complaint is being filed.
7. Describe the primary or principal use of the parcel of property on which you are filing the complaint.
8. Enter the parcel numbers(s) of each parcel of property on which you wish to file a complaint.
- 8A. Disclose your opinion of the fair market value of parcel. This is typically expressed as the price at which this parcel would likely sell if offered on the open market.
- 8B. Multiply the value you entered in 8A. by 35% (this value is also known as the assessed or taxable value) and enter here. If you are completing the form electronically, this will be calculated for you.
- 8C. Enter the current total taxable value taken directly from tax bill (this value is also known as the assessed or taxable value).
- 8D. Subtract the value shown in 8B from 8C. This is the increase or decrease in the total taxable value that you are seeking for each of the parcels on which a complaint is being filed. If you are completing the form electronically, this will be calculated for you.
9. Disclose the reasons why you are filing complaint. Please attach additional sheets if necessary.
10. Please answer the question. If the property on which you are filing has been sold within the last three years, please attach a copy of the purchase agreement, escrow statement or other evidence supporting sale price.
11. Please answer the question. If the property on which you are filing has not been sold but was listed for sale within the last three years, please attach copy of listing agreement.
12. Please answer the question. Please attach supportive documentation regarding the cost of any improvements.
13. Please answer the question. Please attach a copy of the entire appraisal report if you have one.
14. Please check all that apply to your parcel and attach an explanation.

Please date and sign this complaint form BEFORE A NOTARY PUBLIC.

Send completed form to:

Stark County Board of Revision
110 Central Plaza South, Suite 220
Canton OH 44702-1410
email bor@starkcountyohio.gov

BOR NO. _____

DATE RECEIVED

COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION
 READ INSTRUCTIONS ON SECOND PAGE BEFORE COMPLETING FORM.
 ATTACH ADDITIONAL PAGES IF NECESSARY

TAX YEAR _____

ORIGINAL COMPLAINT

COUNTY STARK

COUNTER-COMPLAINT

THE FILING OF THIS COMPLAINT DOES NOT PRECLUDE TIMELY PAYMENT OF TAXES

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

1) Owner of Property _____ Mailing Address _____ City, State, Zip _____ 4) Telephone number of contact person _____ 5) Complainant's relationship to property (If not Owner) _____	2) Complainant if not Owner _____ Address, City, State, Zip _____ 3) Complainant's Agent _____ Address, City, State, Zip _____ Email of contact person _____
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If more than one parcel is included, see "Multiple Parcels" on the instructions.

6) Parcel number from tax bill	Address of property

7) Principal use of property: _____

8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D.

Parcel Number	Complainant's Opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+or-) (Column B minus Column C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)		

9) The requested change in value is justified for the following reasons:

10) Was property sold within the last 3 years? Yes No Unknown If yes, show date of sale _____
 and sale price \$ _____; attach information explained in "Instructions for Question 10" on back.

11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 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 value 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 ORC 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 casualty;
- Occupancy change of at least 15% had a substantial economic impact on the 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 _____ Title (If Agent) _____

Sworn to and signed in my presence, this _____ day of _____ 20 _____

Notary Public _____ My Commission Expires _____

INSTRUCTIONS FOR COMPLETING FORM

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. 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 valuation complaint.

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 claimed 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 ten 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.

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 QUESTION 10. If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with 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: R. C. 5715.19, as amended by H. B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio court of appeals, the Board of Tax Appeals and many county Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you choose a nonattorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.

Mail completed form to:

Stark County Board of Revision
110 Central Plaza S, Suite 220
Canton, Ohio 44702-1410