

# Board of Revision Hearing

## Presenting Your Case

### Hearing Process

1. The Board of Revision (BOR) is a quasi-judicial body that follows Ohio Revised Code, Ohio Administrative Code, Ohio Rules of Evidence, and BOR Rules of Practice and Procedure.
2. The Board is composed of the County Commissioner or County Treasurer as Chairman and the other as Vice-Chairman. The County Auditor is, by law, the Secretary of the Board
3. The Board hears complaints regarding the market value of real property as of the tax lien date. The Board does not consider property taxes.
4. Any reschedule request shall be in writing (mail or email) to the County Auditor at least 24-hours prior to scheduled hearing. Any party requesting a reschedule shall notify all parties affected by the request. All parties shall agree before the request is granted.
5. The hearing is recorded by audio, video, or court stenographer. For the record, an opening statement is read, and any person giving testimony is sworn in.
6. The person giving testimony must be the person who has actual knowledge of the material presented.
7. Present your case to the Board giving testimony and evidence supporting your opinion of the value.
  - a) If the school filed a counter-complaint (the Board notifies the school if the reduction in value is greater than \$500,000 market value), they shall be permitted to testify when you are finished.
  - b) If the school filed the original complaint, they shall testify first, then you can present your case.
8. At the conclusion of the hearing, the Board may ask questions or request information. For the record, a statement is read to close the hearing.
9. The Board shall review the testimony, examine any evidence, and determine market value. A decision letter shall be sent by certified mail to all parties.

### Evidence Submitted

1. The burden of proof is on complainant. Evidence must be provided to the County Auditor a minimum of 10 days before a scheduled hearing.
2. If appraisal report is submitted, the Board request you bring the appraiser to the hearing to give testimony.
3. Income-producing property evidence should include a description of property improvements, any major changes over the last 3 years, as well as rental income and what it includes (i.e., trash, parking, etc.).

4. Comparable properties of recent arm's length transactions from the same or similar neighborhood sold within the last 24-36 months shall be considered if presented by an expert witness. (Similar square feet, number of bathrooms, construction, etc.)
5. Opinions, hearsay, and non-verifiable information are not considered evidence.
6. Market value is the most probable price, which a property brings in a competitive and open market under all condition's requisite to a fair sale, the buyer and seller each acting prudently, knowledgeably, and assuming the price is not affected by undue stimulus.
7. All evidence submitted to the Board of Revision is public record.

### Appraisal Reports

The appraisal value of a property varies depending on the purpose for which the appraisal report was prepared.

1. Mortgage Appraisal is prepared for a bank loan that has underwriting requirements; and may not reflect fair market value as defined in Ohio's laws.
2. Insurance Appraisal is done for an insurance company which typically includes only the home's replacement value of the structure(s), and not the value of the land
3. Home Equity Appraisal is a loan based on the bank being able to recoup the money they will be lending if the loan goes into default.
4. Board of Revision Market Value Appraisal is prepared to illustrate the property's market value on January 1 of the tax year, which is the date the Board must use.
  - a) Letter appraisal is not acceptable.
  - b) Appraiser shall be Ohio Certified or Licensed.
  - c) Appraisal must meet USPAP appraisal standards, contain comparable properties in the same area as the complaint's parcel, sold within the last 24-36 months, descriptions, and valuations.

### Not Evidence of Value

1. Newspaper, magazine, and Internet articles.
2. Letter giving an opinion of the property's value.
3. One-page appraisal letters.
4. Real estate listings of property being offered for sale.
5. Sales of property sold by foreclosure, sheriff, auction, bank, or mortgage company, real estate owned (REO) sale, property trade, or sale between relatives.
6. Appraisals created for financial reasons, such as bank loan mortgage or refinance.