

Instructions for DTE Form 1 (Revised 01/02) “Complaint Against the Valuation of Real Property”

CAREFULLY READ and follow the instructions and the instructions on the back of the complaint form. Because the Ohio Supreme Court considers filling out the complaint form by anyone other than the owner as “practice of law”, only a lawyer may assist you in completing this form. Neatly print or type all information. The A-Z letters correspond with the letters on the attached complaint form.

A. BOR NO. – Auditor’s office will set the Board of Revision (BOR) case number.

B. Date Received – Auditor’s office date stamps the form when received. A complaint can be dismissed if filed after the March 31st deadline.

C. Tax Year – Must be the current tax year which is the year prior to the calendar year. A complaint can be dismissed if filed on past year(s).

D. County – Name the county where the property is located.

E. Original Complaint – Check this box if you are the first party to file. If you were notified that a school filed, see F.

F. Counter Complaint – If you were notified that a school filed, or you are the school, check this box as countering a complaint already filed.

G. Owner of Property – Enter the name of the owner of the property as of the date of this filing. If jointly owned, please state both names.

GG. Street Address, City, State, Zip Code – Enter the mailing address where you will receive any certified mailings from the Board of Revision.

H. Complainant If Not Owner – If you are not the owner of the property (or you are filing for the owner) and are filing a complaint, enter your name here, otherwise leave blank. (See Z)

I. Complainant’s Agent – If you are represented by an attorney, their name is entered here.

J. Telephone Number of Contact Person – Enter best daytime phone number of the person the Board can contact.

K. Complainant’s Relationship to Property If Not Owner – If not the owner of this property, enter your relationship to the property.

L. Parcel Number from Tax Bill – Enter the parcel number(s) as stated on the county’s records or on your tax bill(s). (See “Multiple Parcels” on back of complaint form)

M. Address of Property – Enter the street address and city (physical location) of each property listed on the complaint form.

N. Principal Use of Property – Enter use of property, such as residence, rental, office, apartment, storage, CAUV, etc.

O. Parcel Number – Enter the parcel number(s) of each parcel of property. (See L above)

P. Column A True Value – Enter your opinion of fair market value for each parcel listed. For example: the price a parcel would sell if offered on the open market. A complaint can be dismissed if left blank.

Q. Column B Taxable Value – 35% of the value entered in Column A. For example: \$100,000 x .35 = \$35,000

R. Column C Current Taxable Value – Current taxable value found on your tax bill, or found on the county’s record card as assessed value.

S. Column D Change in Taxable Value – Subtract Column B value from Column C value.

T. The requested change in value is justified for the flowing reasons – State reasons why you feel your value is more accurate than the county’s value. Use additional paper if necessary.

U. Was property sold... - If property sold within the last 3 years, enter the information. You may be required to prove this is an arm’s length transaction.

V. If property was not sold... - If listed for sale in the last 3 years attach a copy of your settlement agreement or other available evidence.

W. If any improvements... - If remodeling, improvements, additions over the last 3 years, list them and cost.

X. Do you intend... - Are you hiring an appraiser to create an appraisal specifically got the Board of Revision? Previously created appraisals such as for refinance, or mortgage have appraised values that vary greatly depending on the purpose for which the appraisal was prepared.

Y. If you have filed... - No person may file a complaint against the valuation of any parcel id that parcel was filed on in a prior tax year, unless the County under gone a revaluation or triennial update, or the property has had new construction, destruction or change of ownership. A complaint can be dismissed if filed in the same interim period.

Z. I declare... – A properly authorized signature is required. Add date and title. Have the signature notarized. Do NOT sign unless the notary sees you sign. A complaint can be dismissed if not properly signed.