

COSHOCTON COUNTY BOARD OF REVISION

RULES OF PRACTICE AND PROCEDURE

(Adopted as Amended January 11, 2021)

1. **Rules**

The following rules are promulgated in accordance with Chapter 5715 and Section 323.66(B) (1) of the Ohio Revised Code, and decisions of the Board of Tax Appeals and Ohio Supreme Court. Please read these rules carefully.

2. **Organization**

- (A) The Board of Revision shall herein be referred to as the "Board". The office of the Board shall be at the Coshocton County Auditor's Office, 349 Main Street, Coshocton, Ohio 43812 and shall be open every day from eight a.m. to four p.m., Saturdays, Sundays and legal holidays excepted.
- (B) The Board shall consist of the Auditor, Treasurer, and a member of the Board of County Commissioners selected by the Board of County Commissioners or their statutorily appointed designee.
- (C) The Board shall be in continuous 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.
- (D) All proceedings and documents concerning your hearing are public record and may be copied, electronically transferred or displayed on the Auditor's websites.
- (E) Each member's vote shall be recorded on the record as cast.

3. **Counter Complaint Notifications**

- (A) All pleadings, briefs, papers and other documents filed by an attorney representing a complainant with the Board, subsequent to the filing of the complaint, shall be served upon all parties.
- (B) Said pleadings, briefs, papers and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made.
- (C) Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney's or the party's last known address. Service by mail is complete upon mailing.

4. **Copies**

Any document that is filed with the Board shall be filed as one (1) copy on letter size (8½ "x 11") paper in a manner which is not permanently bound (i.e. no staples or binders). Materials should be paper-clipped, rubber banded or enveloped.

5. **Appearance And Practice Before The Board**

- (A) Complaints for a reduction in value must be executed under oath by owners of record of affected properties or an Attorney at law at their direction. Complaints for property in a name other than an individual should be signed by an attorney. Complaints signed by non-attorneys on behalf of a family member and persons holding powers of attorney may be dismissed. The Board will make a factual determination as to whether the Complaint has been executed in accordance with Ohio Law.
- (B) Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.
- (C) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel. The owner of the property, or an appropriate expert witness, is required to be present in order for testimony to be given.

6. **Complaints-Filings**

- (A) The complaint shall be filed with the county auditor, by mail, in person, or by email, once the current year's assessed values have been approved by the State of Ohio (around November 30th of each year), and on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real property taxes for the current tax year, whichever is later. Complaints filed after the March 31 deadline will be dismissed by the Board. A United States postmark or an email dated on or before March 31st is proof of timely

filing, as well as a received stamp on the dropped off forms. The complaint (DTE Form 1) must be completed in its entirety; failure to do so may result in a dismissal. THE BURDEN OF PROOF IS ON THE COMPLAINANT.

- (B) Any complainant should file with the complaint or at a time not later than five (5) working days before the date of scheduled hearings evidence to assist the Board in evaluating whether an adjustment to property value is warranted. A copy of this evidence must also be served on other parties to the Complaint at least five (5) days before the hearing. This evidence should include:
- (1) Complaints on Residential Property:
 - a. Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.
 - b. A recent Appraisal Report if such is intended to be offered as evidence. Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will then advise the Board if he or she is in agreement with the Appraisal Report. The Board will then weigh all evidence and establish a value.
 - c. A summary of an expert's qualification whose opinion is to be submitted as evidence.
 - d. Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing current value based on the age/condition of the property.
 - e. Any other supporting documents.
 - (2) Complaints on Commercial/Industrial Property:
 - a. Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
 - b. Lease agreements and/or rent rolls, if applicable.
 - c. Photographs, three preceding years of Income and Expense Statements or appropriate schedules of the complainant's Federal Income Tax Return.
 - d. Construction cost of a new building, if applicable (certified by the builder). These should include both hard and soft costs.
 - e. Appraisal report if such is intended to be offered as evidence.
 - f. A summary of an expert's qualification whose opinion is to be submitted as evidence
 - g. Certified estimates from a contract or for repairs cited on the complaint.
 - h. Any other supporting documents.
 - (3) Only one complaint per parcel may be filed in one triennial period unless the complainant alleges that one of the exceptions on Line 14 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies. If the complaint is withdrawn prior to the commencement of the hearing, the property owner retains the right to file a subsequent property valuation complaint within the current triennial period.
 - (4) If the complainant bases his complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.
- (C) Failure to produce documentation in the manner required by Rule 6(B) may result in materials being held inadmissible by the Board.

7. **Preliminary Motions**

- (A) Any preliminary motion made by a party shall be presented to the Board at least five (5) days before the scheduled hearing.
- (B) The Board may refer motions to its statutory counsel the Coshocton County Prosecutor for an opinion on the merits.

8. **Hearings**

- (A) The Board's secretary, will schedule each complaint for a hearing and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing. In rare circumstances, for good cause shown, the Board may continue hearings at a party's request. Requests for continuances should be directed to the Board within seven calendar days of receipt of the notice of the scheduled hearing.
- (B) Hearing Notices that provide the date of the complaint hearing, and Final Notices that provide the results of the hearing are sent to parties by ordinary mail and Internet identifier of record (email), if allowed by Ohio law, or by certified mail. Complainants who ignore their notifications risk dismissal of their cases for failure to appear, and/or the loss of appeal rights for failure to timely file an appeal of their Board decision.
- (C) All hearings shall be open to the public and shall be recorded to be used for transcripts in the case of an appeal.

- (D) Hearings on residential properties are scheduled for fifteen minutes and Commercial Properties are scheduled for thirty (30) minutes. Requests for additional hearing time due to the need for presentation of evidence or legal arguments due to the complexity of the valuation must be submitted in writing with the Complaint.
- (E) The Board of Revision reserves the right to maintain control of the length of each hearing and to limit extraneous commentary.
- (F) The Board of Revision reserves the right to maintain proper decorum in the hearing room including the silencing of cell phones and other devices.

9. Order of Hearing

- (A) The complainant shall present evidence first, followed by any counter complainant. Evidence may include witnesses or other documents. The Auditor's office may also present a qualified witness after the parties conclude their evidence presentation.
- (B) The Board or its counsel may interrupt or examine the parties and their witnesses at any time.
- (C) Limited cross-examination will be permitted between parties at the Board's discretion. All questions and comments will be addressed to the Board's chairman.
- (D) If the Board concludes that the appraisal or other evidence submitted in support of the asserted value in the property valuation complaint is deficient, the Board may direct the County Auditor to engage an independent appraiser to prepare a fee appraisal of the subject property as of the tax lien date. The fee appraisal shall be submitted as evidence to the Board. The independent appraiser shall be subject to examination by the Board and cross-examination by the property owner or the property owner's duly appointed representative.

10. Evidence

The Board need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person not present at the hearing and capable of being cross-examined by the Board.

- (A) Testimony as to comparable properties, their values and recent sales values shall be considered expert testimony and may only be presented by a properly qualified expert witness
- (B) The Board may reject hearsay evidence in the form of documents or oral testimony.

11. Continuance In Progress By The Board

The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from statutory counsel.

12. Briefs

- (A) At any time prior to the issuance of a final decision and order on a complaint, the Board may require briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a brief within the time limit, the Board may exclude the brief from its consideration.
- (B) One complete and accurately conformed copy of each brief shall be filed with the signed original.

13. Voluntary Withdrawal

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. A voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

14. Dismissal For Lack of Jurisdiction

The Board may journalize an order dismissing a complaint if the complaint is found to be defective and the Board lacks jurisdiction to hear the complaint.

15. Decisions

All decisions by the Board will be made on the record at a public hearing. Copies of said decisions will be mailed to all parties by ordinary mail and Internet identifier of record (email), if allowed by Ohio law, or by certified mail.

16. Documents

Pursuant to Revised Code Section 5715.07, all documents that are accepted into the record at the Board of Revision shall be open to public inspection.

17. Fees

Anyone requesting a copy of any document of this Board shall be charged a reasonable fee therefor as set by the Auditor's public records policy.

Adopted on: January 11, 2021

County Auditor Christine Sycks

County Commissioner Dane Shryock

County Treasurer Janette Donaker
(original signatures on file with Auditor)

Adopted as Amended 1/11/21 (regarding change allowing submission by email in section 6(A))