

BOARD OF REVISION RULES OF PROCEDURE

The Board of Revision hereby enacts the following as its Rules of Procedure pursuant to the *Ohio Revised Code (ORC) 5715.02 et seq. and HB294 § 323.66*

A. Notice of Filing

1. County Auditor, as Secretary of the Board of Revision, shall give notice of each complaint in which the stated amount of increase or decrease is at least \$17,500 to each board of education whose school district is affected by the complaint. [ORC 5715.19 (B)]
2. Within thirty (30) days, a board of education may file a counter-complaint in support of, or objecting to, the amount of increase or decrease in value as stated on the original complaint [ORC 5715.19 (B)].
3. Upon filing a counter-complaint, the board of education shall be made a party to the complaint, and be invited to attend any hearing.
4. If the board of education files the original complaint, the property owner shall be notified and shall automatically be made a party to the complaint.

B. Hearing Notices and Reschedules

1. County Auditor shall schedule complaints for hearing.
2. A written notice stating the date, time, and place of the hearing shall be sent by certified mail to all parties of the complaint (if address is known) not less than ten (10) days prior to the hearing. [ORC 5715.19(C)]
3. Along with the notice a copy of these rules shall be provided to each party of the complainant.
4. The Board of Revision shall grant only one request for a reschedule of the hearing date from the original complainant, one from the counter-complainant, and one at the Board discretion. The request for reschedule shall be in writing, by mail, fax or email to the Auditor. It must arrive at least twenty-four (24) hours prior to the scheduled hearing.
5. The party requesting the reschedule shall notify all parties affected by the request. All parties and their attorneys shall mutually agree upon the reschedule request before the request shall be granted.
6. All hearings shall be open to the public.
7. Failure to appear before the Board of Revision at the scheduled hearing shall constitute failure to prosecute and is grounds for dismissal of the complaint.

C. Appearance Before the Board of Revision

1. Any person who is a party to the complaint may appear.
2. A complainant's attorney may not appear in lieu of the owner to provide testimony. An attorney shall only appear in the capacity of counsel.

D. Witnesses and Testimony

1. Board of Revision may call persons before it and examine them under oath as to their own or another's real property to be placed on the tax list and duplicate for taxation, or the value thereof. [ORC 5715.10]
2. If a person notified to appear before the Board of Revision refuses, neglects to appear at the time required, or appearing refuses to be sworn or answer questions put to them by the Board or by its order; the Board of Revision shall make a complaint thereof in writing to the probate judge of the county. [ORC 5715.10]

3. Any witness, who shall be giving expert testimony on the complaint, must be qualified as an expert. [Ohio Rules of Evidence #702 and #703]
4. Testimony using comparable properties, their values, and recent sales shall be considered if presented by expert witnesses properly qualified as provided herein. The Board shall not consider testimony stating that a certain property transferred on a certain date for a certain price. Evidence submitted shall be in the form of certified copies of transfer deeds, or expert testimony indicating how they are comparable. [Ohio Rules of Evidence]
5. An attorney representing a party to the complaint will not be permitted to testify.
6. An owner's opinion of value shall only be conveyed by the owner, or an appropriate expert witness. An attorney is not an expert witness.

E. Hearsay Evidence

1. Hearsay evidence is a statement by one person as to what another person says or thinks. Any testimony must be relative and drawn from a person with actual and personal knowledge of the matter in order to present the evidence before the Board of Revision.
2. Board of Revision shall not accept hearsay evidence in the form of documents or oral testimony concerning:
 - terms and conditions of a sale or the motives of the parties to the sale
 - owner's opinion of the value offered by someone other than the owner
 - financial data
 - condition or operations of the property
 - newspaper articles

F. Submitting Evidence

1. Any party intending to introduce evidence involving expert opinion shall file it with the Board of Revision at least five (5) days prior to the hearing date. They shall include a summary of that opinion, and the expert's qualifications.
2. If an appraiser will testify, a copy of the appraisal shall be filed with the Board of Revision at least five (5) days prior to the hearing date and a copy shall be served upon other parties to the complaint.
3. For income-producing property, and commercial or industrial property the Board of Revision requests the following information be submitted at least five (5) days prior to the hearing:
 - Physical data
 - Description of improvements to the property, including age, construction, size, mechanical equipment, use and functional adequacy.
 - Any changes in the condition of the property occurring or completed within the last three (3) years such as new construction, actual cost of improvements and date completed.
 - Rental property
 - Financial statement detailing all income, actual operating expenses, fixed expenses, replacement

reserves, and rental losses due to vacancy and uncollectable accounts for the tax year in question, and for the prior three (3) years or to the last transfer of ownership, if transferred within the past three (3) years.

- Description of each rental unit, size and type.
 - Current rent roll showing potential rent.
 - Lease or rental date for each tenant and lease terms, options, base rent plus provisions for additional rent or service charges.
 - All other income, such as parking, laundry, etc.
 - Other information
 - Current zoning status of property.
 - Sketch, map and floor plan of improvement.
4. Board of Revision may request additional information at the hearing, or by written notice.
 5. Complainant shall provide the Board with all information and evidence within his/her knowledge or possession that affects the real property in question. [ORC 5715.19] Evidence and information not presented to Board of Revision cannot be presented if later appealed, unless good cause is shown for failure to present such information to the Board of Revision.
- G. Independent or Appraiser Experts
1. All agents or other representatives presenting evidence to the Board of Revision shall submit a copy of their contract with the owner as part of the evidence.
 2. Any individual relying on a document prepared by an independent appraiser or expert witness shall require that individual to be present at the hearing to testify before the Board. The Board shall not rely solely on the document itself, and can question the individual regarding the appraisal or exhibits submitted.
 3. Any document submitted as evidence, other than those stated herein, prepared by an individual not present at the hearing shall not be considered because the individual cannot be questioned by the Board of Revision.
- H. Evidence of Valuation
1. Evidence of valuation must relate to the total value both land and improvements. The over-assessment of land, if not accompanied by an under-assessment of buildings in like amount, shall not justify a reduction.
 2. Board of Revision may increase or decrease the total value of any property included on the complaint.
 3. If the owner's opinion of value is not supported by facts, the Board shall not consider it competent evidence.
- I. Recording Hearing
1. Board of Revision shall create a formal record of the proceedings taking place during a hearing.
 2. Each hearing shall be documented using an audio or video recording system, or a court stenographer.
 3. A transcript of the hearing shall be available at the cost of either reproducing the tape recording or the cost of obtaining the transcript from the court stenographer.

J. Common Grounds for Dismissal

1. A complaint for the current tax year shall be filed with the County Auditor on or before the 31st day of March of the ensuing tax year [ORC 5715.19 (A)(1)], or from the time first half tax bills are mailed to March 31st.
2. A complaint shall only be filed on once in an interim period. ORC 5715.19 (A)(2) states, "No person, board, or officer shall file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period, unless the person, board, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:
 - The property was sold in an arm's length transaction, as described in section 5713.03 of the Revised Code;
 - The property lost value due to some casualty;
 - Substantial improvement was added to the property;
 - An increase or decrease of at least 15% in the property's occupancy has had a substantial economic impact of the property."
3. A complainant shall show the amount of increase or decrease in Section 8 on the complaint form, so the Board of Revision may notify the board of education. [Supreme Court case *Cleveland Electric Illumination Company v. Lake County Board of Revision*]
4. Failure to appear at the scheduled hearing.
5. Any person owning taxable real property in the county or any board of education of any school district with territory in the county may file a complaint.
 - Owner's name must exactly match county's records.
 - If not owner, list name under "Complainant if not owner".
6. The complaint must be signed and only certain individuals may sign the complaint. [several Ohio Supreme Court cases starting with *Sharon Village Limited v. Licking County Board of Revision (1997)*]
 - Can sign: owner, trustee, POA, general partner, corporate officer, or attorney.
 - Cannot sign: tax agents, tax reps, accountants, appraisers, real estate agents, or brokers.
7. Only parcels that are in the same taxing district and have identical ownership or form a single economic unit may be included on the same complaint form.