

# Presenting Your Case at a Board of Revision Hearing

**IMPORTANT!** Even though you have filed a complaint and have a hearing, we strongly advise you to pay your property taxes. Non-payment of your taxes will result in interest and penalties being added to your property's tax bill. If you plan to not pay your taxes, you should discuss Tender Pay options/ramifications with the County Treasurer.

## UNDERSTANDING THE HEARING PROCESS

The hearing is your opportunity to present evidence and testimony that support your opinion of your property's market value.

- ❖ The Board of Revision is a quasi-judicial (court-like) body that must follow Ohio's Rules of Evidence, the county's Rules of Procedure, and other Court of Law procedures. The hearing is recorded by either a court stenographer or by an audio/video recording system.
- ❖ The Board of Revision is comprised of the County's Auditor, Treasurer and one Commissioner, or their designees. The Auditor is the Secretary of the Board.
- ❖ The purpose of the Board of Revision is to hear complaints about the **market value** of a specific parcel of real property as of a specific tax lien date. The Board of Revision cannot hear complaints about a property's taxes, and has no jurisdiction of them. The Board also has no jurisdiction over property enrolled in the Current Agricultural Use Valuation (CAUV) program, as those values are determined by the Ohio Department of Taxation. The Board can however, hear a case as to determine whether or not a parcel should be enrolled in the CAUV program.
- ❖ The average hearing lasts 15 minutes. An opening statement is read introducing the Board, the case number, the parcel number and the name of the complainant.
- ❖ All persons who plan to testify will be sworn-in and asked to state their name and relationship to the parcel.
- ❖ As a property owner, you will be asked to testify as to your opinion of your property's value. This is required, and also part of the initial complaint form.

## FACTS AND EVIDENCE TIPS

After everyone is sworn in, testimony and evidence supporting your opinion of the property's market value should be presented to the Board.

- ❖ All who intend to testify must have actual knowledge of the material presented.
- ❖ The Board cannot make an informed decision based on opinions, hearsay and/or non-verifiable information.
- ❖ Possible Evidence:
  - *Arm's length sales of properties similar to the subject property* from your neighborhood and sold within the last three years. Distressed sales resulting from Sheriff, foreclosure, bankruptcy, auction and/or estate sales are not valid evidence of market value and will have little or no weight given to them. Some auctions and bankruptcy sales may be offered for comparative purposes, but without adequate exposure to the market, they are **not** considered arms-length.

**NOTE:** Listings of properties that are For Sale are NOT evidence of market value. Market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale.

- A property appraisal created specifically for the Board of Revision hearing by an Ohio Certified or Licensed Appraiser which illustrates the property's market value as of the tax lien date, January 1 of the tax year at issue.

- Appraiser **MUST appear** at your hearing to testify about the facts in his/her appraisal.

- Appraisal must be submitted to the County Auditor at least **5 days** before your hearing.

- Appraisal must meet the appraisal industry's USPAP appraisal standards.

- Appraisal must contain the descriptions and valuations of comparable properties in your area that sold in **arm's length transactions during the last three years.**

- ❖ **Items NOT accepted as Evidence:**

- appraisals created for financial reasons such as bank loan mortgage or refinance.

- newspaper, magazine, internet articles

- letter from a Realtor, Broker, auctioneer giving an opinion of your property's value

- one-page appraisal

- real estate listings of properties being offered for sale

- sales of properties that sold by foreclosure, Sheriff's sale, auction, a bank/mortgage company, an REO sale, a property trade or sale between relatives

## **DIFFERENT KINDS OF APPRAISALS**

The appraised value of a property can vary greatly depending on the purpose for which an appraisal was prepared.

- ❖ **Mortgage/ReFi Appraisal** – An appraisal prepared for a bank loan has underwriting requirements and more than likely will not reflect fair market value as defined in Ohio's laws.
- ❖ **Insurance Appraisal** – An appraisal for an insurance company typically includes only the home's value and not the value of the land.
- ❖ **Home Equity Appraisal** – An appraisal for a home equity loan is based upon the bank being able to recoup the money it will be lending if the loan goes into default.
- ❖ **Board of Revision Market Value Appraisal** – An appraisal that is prepared specifically to illustrate the property's market value on the required tax lien date. It creates a level playing field upon which the Board may make their value decision.

**NOTE:** If you submit an appraisal as evidence, **the appraiser must appear** at your hearing to testify to the Board of Revision about the facts in his/her appraisal. Why? The Board of Revision needs to ask questions about how the appraiser determined the comparable sales, why certain adjustments were made, etc.