

# County of Cuyahoga

## BOARD OF REVISION

<http://bor.cuyahogacounty.us>

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Commissioner

Auditor

### GUIDELINES FOR FILING A COMPLAINT

- **The last date for filing complaint is March 31<sup>st</sup>. Complaints received by mail or filed after that date will be invalid and will be dismissed.** For questions, call (216) 443-7195, Ohio Relay Service (TTY) 1-800-750-0750.
- **Only one complaint per parcel may be filed in one triennial period unless the complaint demonstrates that one of the exceptions in R.C. 5715.19 applies. A complaint filed, even though dismissed or voluntarily withdrawn, is considered a filing under this section.**
- **Make Certain your completed form is signed and notarized.**
  1. Failure to accurately and completely fill out the complaint form may result in **dismissal** of your complaint.
  2. The name asked for on **Line 1** **MUST BE** the owner as of the date of filing. **Note:** Family members, including spouses may NOT file for each other. If the property is in a name other than your individual name, you may need to consult with an attorney familiar with the property value complaint process. Office personnel are not permitted to give legal advice.
  3. In light of recent Ohio Supreme Court and Board of Tax Appeals cases, it is possible that the Board of Revision will hear cases filed by trustees and corporate officers. However, as noted above, if the property is in a name other than your individual name, it may be to your advantage to consult with an attorney familiar with the property value complaint process.
  4. You must enter your requested value for the property on **Line 8** of the complaint form or your complaint will be invalid and dismissed. The law states that your property value is the only basis for your complaint, not the amount of your taxes. By law you cannot contest taxes in the Board of Revision.
  5. You must fill in **Line 9** of the complaint form. Please write clearly. Attach another sheet of paper if the lines provided are not enough room. **Line 9** requires that you explain why you believe the value of the property should be changed
  6. **Important:** The Board of Revision has **no** authority by law to alter your property's value based on the Auditor's valuations of neighboring properties.
  7. Under Ohio Law **THE BURDEN OF PROOF IS ON YOU.** You must prove, with the evidence you present, that the value you have requested is the fair market value for the property. Just stating a problem that exists with the property, without evidence to support it, will not work to your advantage.
  8. If you have additional information that you did not send with your complaint form, send it in **at least 5 days** before the scheduled hearing date so that it may be carefully reviewed. Scheduling pressures make it impossible for the Board members to adequately review information submitted at the last minute.

9. Please arrive on time, for your Oral Hearing, be prepared, be brief and stay focused on the specific evidence you wish to present so that others are not inconvenienced.
10. By law, Hearing Notices are sent to you by certified mail not less than 10 days prior to your scheduled hearing. Read your Hearing Notices carefully. Failure to appear at the assigned date and time will likely result in a **dismissal** of your case. After your case is resolved you will receive a Final Notice showing the results of your hearing. This letter will come to you by certified mail as well. Complainants who do not pick up their certified mail risk dismissal of their cases for failure to appear, and/or the loss of appeal rights for failure to timely file an appeal or their Board decision.
11. The Board has instructed the Administrator to fully comply with their rule that continuances be granted only under extreme circumstances. **We do not give continuances because you and/or your appraiser are not prepared. Any request for a continuance must be directed to the Board, in writing, within seven calendar days of receipt of the notice of the scheduled hearing.** If the request is granted, we will inform you by telephone.
12. Please do not fax information concerning your hearing because faxes are often illegible. All information submitted should be clear and legible.
13. **EVIDENCE:** The following information should be submitted in triplicate
  - (1). For complaints on Residential Property.
    - a. Closing statements, purchase contract and copy of the conveyance statement, if applicable. 1<sup>st</sup> AND 2<sup>nd</sup> page.
    - b. Photographs of the property, if available.
    - c. Construction cost of new building (certified by the builder), if applicable. These should include both hard and soft costs.
    - d. Appraisal Report if such is intended to be offered as evidence.
    - e. Certified estimates from a contractor for repairs cited of the complaint.
    - f. Any other supporting documents.
    - g. Information for residential rental property should include income and expense data or the schedule E from IRS tax returns.
  - (2) For complaints on Commercial/Industrial Property.
    - a. Closing statements, purchase contract and copy of the conveyance statement, if applicable
    - b. Lease agreements and/or rent rolls, if applicable.
    - c. Photographs, Income and Expense Statements appropriate schedules of the complainant's Federal Income Tax Return.
    - d. Construction costs of 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. Certified estimates from a contractor for repairs cited on the complaint
    - g. Any other supporting documents
14. All proceedings and documents concerning your hearing are public record and may be copied, electronically transferred or displayed on the Auditor's website.
15. The Board of Revision's address and phone number are:

**Cuyahoga County Board of Revision  
County Administration Building  
1219 Ontario Street, Room 232  
Cleveland, OH 44113-1686  
(216) 443-7195**

## Special Instructions

**MULTIPLE PARCELS:** Only parcels that (1) are in the same taxing district, AND (2) form a single economic unit, AND (3) have identical ownership may be included on one complaint form. Otherwise, use separate complaints. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

**INSTRUCTIONS FOR QUESTION 10:** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence, if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included with the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

# COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

ANSWER ALL THE QUESTIONS AND TYPE OR PRINT ALL INFORMATION  
 READ INSTRUCTIONS BEFORE COMPLETING FORM  
 ATTACH ADDITIONAL PAGES IF NECESSARY

TAX YEAR \_\_\_\_\_ TAXING DISTRICT \_\_\_\_\_  
 CUYAHOGA COUNTY

ORIGINAL COMPLAINT  
 COUNTER COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

| NAME   | MAILING ADDRESS, CITY, STATE, ZIP |
|--|-----------------------------------|
| 1) Owner of Property                                   |                                   |
| 2) Complainant if not owner                            |                                   |
| 3) Complainant's Agent                                 |                                   |
| 4) Telephone Number of Contact Person ( )              | ( )                               |
| 5) Complainant's relationship to property if not owner |                                   |

If more than one parcel is included, please refer to the Special Instructions sheet attached to this form

|                                |                     |
|--------------------------------|---------------------|
| 6) Parcel Number from Tax Bill | Address of Property |
|                                |                     |
|                                |                     |

7) Principal use of property:

8) The increase or decrease in taxable sought.  
 Counter-complainant's supporting auditor's value may have Zero in column D.

| PARCEL NUMBER | Complaint's Opinion of Value                  |  |  |  |
|---------------|---|--|--|--|
|               | Column A<br>True Value<br>(Fair Market Value) | Column B<br>Taxable Value<br>(35% of Column A) | Column C<br>Current Taxable Value<br>(From Tax Bill) | Column D<br>Change in Taxable Value<br>(+ or -)<br>(B minus C) |
|               |   |  |  |  |
|               |   |  |  |  |

9) The Requested Change in Value is justified for the following reasons:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

10) Was property sold in the last 3 years?  Yes  No  Unknown If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_; and attach information explained in "Instructions for Question 10 on the Special Instructions sheet attached to this form".

11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_.

13) Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown

14) If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See O.R.C. 5715.19(A) (2) for a complete explanation.

The property was sold in an arm's length transaction  Property lost value due to a casualty

A substantial improvement was added to the property  Property's occupancy changed by at least 15%

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date: \_\_\_\_\_ Complainant or Agent \_\_\_\_\_ Signature \_\_\_\_\_ Title (if Agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
 Notary Public

WHEN FILING MORE THAN ONE COMPLAINT FORM  
 SPECIFY AT THE TOP IF THEY ARE TO BE HEARD TOGETHER.