

Board of Revision

Guernsey County, Ohio
627 Wheeling Avenue, Suite 301
Cambridge, OH 43725
740-432-9243

Guidelines for filing a Complaint

IMPORTANT INFORMATION

1. Please keep in mind that the Board of Revision is charged, under Ohio Law, with determining the value of your property as of January 1st of the current tax year.
2. Failure to accurately and completely fill out the complaint form may result in **dismissal** of your complaint.
3. The name requested on **Line 1 MUST BE** the owner of record as of the date of filing. 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 on behalf of owners of record by corporate officers, spouses, trustees and members of LLCs.
4. You must enter your requested value for the property on **Line 8, Column A** of the complaint form or your complaint will be invalid and dismissed. The law states that your value is the only basis for your complaint, not the amount of your taxes. By law you cannot contest taxes with 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 three lines provided are not enough room. **Line 9** requires you to explain why you believe the value of the property should be changed.
6. If more than one parcel is filed upon, they must be under identical ownership and be situated in the same taxing district.
7. **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.
8. Under Ohio Law THE BURDEN OF PROOF IS ON YOU. Be prepared to prove, with the evidence you present, that the value you have requested is the fair market value for the property **as of January 1st of the current tax year**. Just stating a problem that exists with the property, without evidence to support it, will not work to your advantage.
9. By law, Hearing Notices are sent to you by certified mail **or** regular mail & email if provided not less than 10 days prior to your scheduled hearing. Read your Hearing Notice 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 via certified mail **or** regular mail & email if provided as well. Certified Mail is held at the Post Office for 15 days before being returned to sender. Complainants who do not pick up their certified mail risk dismissal of their case for failure to appear and/or loss of appeal rights for failure to timely file an appeal of the Board's decision.