

Tax year     A     BOR no.     B    

DTE 1  
Rev. 01/19

County     C     Date received     D    

### Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use DTE Form 2

**E**  Original complaint  Counter complaint **F**

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1. Owner of property	<b>G</b>		
2. Complainant if not owner	<b>H</b>		
3. Complainant's agent	<b>I</b>		
4. Telephone number of contact person	<b>J</b>		
5. Email address of complainant		<b>K</b>	
6. Complainant's relationship to property, if not owner		<b>L</b>	
If more than one parcel is included, see "Multiple Parcels" on back.			
7. Parcel numbers from tax bill	Address of property		
<b>M</b>	<b>N</b>		
8. Principal use of property	<b>O</b>		
9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column D.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
<b>P</b>	<b>Q</b>	<b>R</b>	<b>S</b>
10. The requested change in value is justified for the following reasons: <b>T</b>			

**U** 11. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_ ; and attach information explained in "Instructions for Question 10" on back.

**V** 12. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

**W** 13. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_ .

**X** 14. Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown

**Y** 15. 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 R.C. section 5715.19(A)(2) for a complete explanation.

- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my property.

I declare under penalties or 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     Z     Complainant or agent     Z     Title (if agency)     Z      
Signature

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

Notary \_\_\_\_\_  
Signature

Instructions for Completing the Board of Revision  
DTE Form 1

- A. *Tax Year* – the tax year on which the values are based, must be the current tax year.
- B. *BOR No.* - The Board of Revision (BOR) case number is set by the Auditor's office.
- C. *County* – the name of the county where the property is located.
- D. *Date* – Auditor's office will stamp date received in office.
- E. *Original complaint*- check this box if you are the first party to file a complaint with the county on this property.
- F. *Counter complaint* – check this box if you are countering a complaint already filed with the county.
- G. *Owner of property* – enter the name and mailing address of the owner of the parcel of property as of the date of the filing.
- H. *Complainant if not owner* – if you are not the owner of the parcel of property, enter your name and mailing address, otherwise, this area is left blank.
- I. *Complainant's agent* – if you are represented by an attorney, their name and mailing address are entered here.
- J. *Telephone number of contact person* - enter the phone number of the person the Board of Revision should contact if they have questions.
- K. *Email Address* – enter email address used to receive communication.
- L. *Complainant's relationship to property owner* – If you are not the owner of the parcel of property, enter your relationship to the parcel.
- M. *Parcel number from tax bill* – enter the parcel number(s) as stated on the county's records or tax bill(s). (see "Multiple Parcels" on back of form)
- N. *Address of property* – enter the street and city (physical location) of each parcel of property listed on the complaint form.
- O. *Principal use of property* – such as residence, business use, apartments, etc.
- P. *Parcel number* – enter the parcel number(s) of each parcel (see M above)
- Q. *Column A True Value* – enter your opinion of fair market value for parcel listed. This is typically the price at which the parcel would sell if offered on the open market.
- R. *Column B Current Value* – this is the current auditor value.
- S. *Column C Change in Value* - subtract the value entered in Column A from the value entered in Column B.
- T. *The requested change in value is justified for the following reasons*- enter your reason(s) for filing this complaint, use additional paper if necessary.
- U. *Was property sold...*- answer the question as stated on the complaint form.
- V. *If property was not sold....* – answer the question as stated on the complaint form.
- W. *If any improvements....* – answer the question as stated on the complaint form.
- X. *Do you intend...* - answer the question as stated on the complaint form.

Instructions for Completing the Board of Revision  
DTE Form 1

- Y.** *If you have filed...* - No person may file a complaint against the valuation of any parcel, if that parcel was filed on in a prior tax year. A complaint is subject to dismissal if filed on in the same interim period. Exceptions are new construction or destruction, and change in ownership.
- Z.** *I declare....*- date, sign and state title if applicable. The signature on the complaint must be the owner of the property, an attorney, the general partner of a partnership, or an officer of a corporation. An attorney shall sign the complaint for a trustee or a trust, a managing partner of a limited liability partnership, or a school district.