

Board of Revision

Guernsey County, Ohio
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HOW TO BEST PRESENT YOUR CASE

The Board of Revision wants Guernsey County property values to be correct. Take the time to read and comply with the rules, instructions and guidelines to help insure a good quality hearing and a good decision.

The Board of Revision hearings are focused on property values, NOT taxes. Separate from your property value review, some property owners may see real property tax bills increase due to recent levies passed by voters in their school districts, cities, villages or townships.

IMPORTANT NOTE: The Board of Revision is charged, under Ohio law, with establishing the value of your property as of January 1st of the current tax year.

THE BURDEN OF PROOF IS ON THE COMPLAINANT. Complainants shall file the following information with the complaint or at a time not later than ten working days before the scheduled hearing to give the Board adequate time to review.

- (1) For complaints on Residential Property the following information should be submitted for review.
 - a. Closing statements, purchase contract and a copy of the conveyance statement, if applicable.
 - b. An Appraisal Report that reflects the value as of the relevant tax lien date, if such is intended to be offered as evidence. Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will advise the Board if he or she is in agreement with the Appraisal Report. The Board will then weigh all evidence and establish a value.
 - c. A list of 3 to 6 recent sales, not Auditor values, of properties like yours in your neighborhood. If your house is a ranch style, then show sales of ranch styles. Arrange them to easily show the similarities and differences between your property and the sold properties. Include the age, square footage, number and type of rooms, location and condition.
 - d. Professional estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing value based on the age/condition of the property.
 - e. Any other supporting documents

- (2) For complaints on Commercial/Industrial Property the following information should be submitted for review.
 - a. Closing statements, purchase contract and a copy of the conveyance statement, if applicable.
 - b. Lease agreements and/or rent rolls, if applicable.
 - c. Photographs, Income and Expense Statements or appropriate schedules of complainant's Federal Income Tax Return.
 - d. Construction cost of new building, if applicable (certified by builder). These should include both hard and soft costs.

- e. An Appraisal Report that reflects the value as of the relevant tax lien date, if such is intended to be offered as evidence.
- f. Professional estimates from a contractor for repairs cited on the complaint.
- g. Any other supporting documents.

The Board of Revision has NO authority by law to change the value of your property based on Auditor's values of other properties in your neighborhood. Solid information about Market Value (usually sales information) is the key to an effective presentation. Describing the neighborhood concerns such as noise or increasing crime is NOT helpful unless accompanied by proof that property values were affected. This would best be shown with sales information to establish Market Value.

*Again, property values, **NOT TAXES**, are reviewable by the Board of Revision.*