

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 _____
 DELAWARE 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, click here				
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 C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (B minus C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)		
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 ".				
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 _____		Title (if Agent) _____
		Signature		
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.**

INSTRUCTIONS FOR COMPLETING FORM

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR. A COUNTER COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

WHO MAY FILE: Any person owning taxable real property in the county, the board of county commissioners, the prosecutor, the treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a valuation complaint.

TENDER PAY: If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for such property in the complaint. NOTE: If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount and the final amount.

MULTIPLE PARCELS: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints must be used. However, for ease of administration, parcels that (1) are in the same taxing district (2) have identical ownership, and (3) form a single economic unit should be included in one complaint. 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.

GENERAL INSTRUCTIONS: Valuation complaints must relate to the total value of both land and buildings. The Board of Revisions may increase or decrease the total value of any parcel included in a complaint. The Board will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainants should submit any documents supporting the claimed valuation to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Section 5715.19(G) provides that “a complainant shall provide to the Board of Revisions all information or evidence within his knowledge or possession that affects the real property” in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence of information to the Board.

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 of value 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.

NOTICE: R. C. 5715.19, as amended by H.B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner’s spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio court of appeals, the Board of Tax Appeals and many county Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you choose a nonattorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.