

BOARD OF REVISION RULES OF PROCEDURE

Authority

The Summit County Board of Revision rules are adopted in accordance with Ohio Revised Code Section 5715.19. **The filing of a complaint is an initiation of a legal proceeding.**

Organization

The Board of Revision shall consist of the County Fiscal Officer, County Executive, and County Clerk of Courts or their statutorily appointed designee. All the proceedings of the Board shall be a public record and each member's vote shall be recorded on the record as cast.

All DTE 1 forms must be submitted by the 31st of March of the ensuing tax year. The date of the U.S. postmark on the envelope or sender's receipt by the postal service is considered the filing date. A private meter postmark is not valid for establishing the filing date. Filing of the form does not preclude timely payment of taxes, ORC 5715, et seq.

If you decide to represent yourself at the hearing, this fact sheet is designed to give you some pointers about how to do so effectively. **It is not designed to give you legal advice.**

Hearings

The Board's secretary will schedule each complaint for a hearing and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing, by email and regular mail or certified mail. Several other cases will be set for the same day. Complainants and/or representatives should plan to arrive at least ten (10) minutes prior to the scheduled time for the hearing. All request for continuances needs to be in writing and must state why a continuance should be considered and include documentation supporting the reason. The Board will decide weather to grant the request on a case-by-case basis.

Appearance and Practice before the Board

Appearance before the Board is limited to real property owners of record, spouses of the owners of record, attorneys at law and in some circumstances, trustees, corporate officers, and members of LLC.

Appearance before the Board for the purpose of representing another person's interest is the practice of law, which is limited to those persons authorized to practice law in the State of Ohio.

Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel. Any witness who will be giving an expert opinion on a subject must be qualified as an expert. At the time of the hearing before the Board, if neither party, their representative, or an attorney is present to argue the matter before the Board, the Board shall without further notice, hear the case and a decision shall be rendered on the information as provided.

Evidence/Proving your case.

The burden of proof is on the complainant, usually the property owner. The Board has the authority to dismiss, increase, decrease or make no change in the valuation of your property based on its research and/or evidence provided.

Examples of evidence the Board may consider:

- *Independent fee appraisals, with proper effective date.
- *Sales contract, settlement statement or listing information.
- *Estimates of cost to repair deficiencies in your property.
- *Photos, with descriptions.
- *Income and expense statements for investment or income producing properties.
- *A comparative market analysis (CMA) done by a local Realtor.

Evidence MUST be submitted 10 days prior to your hearing. [CD/Thumb/Zip drives and links to websites are not allowed.](#) Documents and photos must be in a PDF format. Redact all: account, customer ID., loan, social security numbers, date of birth and any other sensitive information from all documents prior

to submitting them. Based on Ohio case law, the Board will not consider the following in their decision: A percentage of increase in your taxes, and the difference between your valuation and your neighbor's valuation.

Service

Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney or the party's last known address. **Service by mail/email is considered complete upon email/ mailing.** Unless otherwise ordered by the Board, all pleadings, briefs, papers, and other documents filed with the Board subsequent to the complaint shall be served upon all parties by the date of filing.

Voluntary Withdrawal

The complainant may voluntarily withdraw a complaint by filing a notice of withdrawal, in writing, at any time before the commencement of the hearing. The notice of withdrawal is with prejudice. However, a voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

Number of Filings

Only one complaint may be filed against the valuation of any parcel during each triennial or sexennial period, as provided for by law, subject to statutory exceptions. In such an event where more than one complaint is filed during the three-year period by the same party, the Board may dismiss the complaint for lack of jurisdiction.

Decisions

All decisions by the Board will be made on the record. Copies of said decision will be mailed to all parties by email and regular mail or certified mail.

Documents & Fees

Pursuant to Ohio Revised Code Section 5715.07, all documents of any kind presented to the Board of Revision shall be open to public inspection. The Board shall charge anyone requesting a copy of any document of this Board a reasonable fee as set by law.

Appeal

If you still disagree with the valuation the Board of Revision has placed upon your property, you may file an appeal within 30 days of the date of the decision letter. **A COPY of all appeals MUST also be filed with the Board of Revision at the same time, or your case could be dismissed.** The copy of the appeal must be sent by U.S. mail or hand delivered to the Board of Revision. Email delivery is not allowed.

Appeal locations:

The Board of Tax Appeals

Rhodes Tower
30 East Broad St. 24th Floor
Columbus, Ohio 43215
(614) 466-6700
<http://bta.ohio.gov>

OR

Summit County Court of Common Pleas

Summit County Courthouse
Civil Division
205 South High St. 1st Floor
Akron, Ohio 44308
(330) 643-2217
<http://www.summitcpcourt.net>