

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 is considered complete upon 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. The Board shall journalize an order giving effect to the notice of withdrawal.

NUMBER OF FILINGS

Only one complaint may be filed against the valuation of any parcel during each triennial or sexennial update period, as provided for by law, subject to statutory exceptions. In such 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 certified mail or email (per request).

DOCUMENTS & FEES

Pursuant to 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 with the Ohio Board of Tax Appeals using Form DTE 4 within 30 days after the Board of Revision notice is mailed. You may also appeal at the Summit County Court of Common Pleas. All appeals MUST also be filed with the Board of Revision.

The Board of Tax Appeals
Rhodes Tower
30 East Broad St., 24th Floor
Columbus, OH 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, OH 44308
(330) 643-2217
<http://www.summitcpcourt.net>



Kristen M. Scalise CPA, CFE Summit County Fiscal Officer

Board of Revision
1180 S. Main St., Suite 250
Akron, OH 44301
Phone: (330) 643-2631
Email: BOR@summitoh.net
<http://FiscalOffice.summitoh.net>



Kristen M. Scalise CPA, CFE
Summit County Fiscal Officer

BOARD OF REVISION



KRISTEN M. SCALISE CPA, CFE
COUNTY OF SUMMIT FISCAL OFFICER, SECRETARY

ILENE SHAPIRO
COUNTY OF SUMMIT EXECUTIVE, MEMBER

SANDRA KURT
COUNTY OF SUMMIT CLERK OF COURTS, MEMBER

REVISED: 12/2019

**Value complaints are accepted January 1st through March 31st*



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FILING A CLAIM AGAINST VALUATION OF REAL ESTATE

RULES OF PROCEDURE

The Summit County Board of Revision hereby accepts the following as its Rules of Procedure governing matters to be set forth before the Board in the year of 1995, pursuant to Ohio Revised Code Section 5715.19.

ORGANIZATION

The Board of Revision shall herein be referred to as the "Board." The office of the Board shall be situated at 175 S. Main Street, Akron, Ohio 44308. The board will hold hearings at 1180 S. Main St., Suite 250 Akron, OH 44301.

The Board shall consist of the Fiscal Officer, County Executive, and Clerk of Courts or their statutorily appointed designee.

The Board shall be in continuous session and open for the transaction of business during the business hours herein provided. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.

All of the proceedings of the Board shall be a public record and each member's vote shall be recorded on the record as cast.

All B.O.R. DTE 1 forms must be submitted in original form with sealed notarized owner or agent signatures by statute after January 1 and on or before the 31st day of March of the ensuing tax year. If complaint is filed by mail, online, or by certified mail, 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 simple 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 hearing and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing, by certified mail or email (per request).

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.

For good cause shown, hearings may be continued per a party's request ONLY ONCE at the discretion of the Board. Requests for continuances shall be directed to the Board and filed in writing at least seven (7) calendar days prior to the scheduled hearing date. This second date, if granted, shall be final.

ORDER OF HEARING

The complainant shall present his/her evidence first, including any witnesses. Any counter-complaint shall proceed next. The Board or its counsel (the Summit County Prosecutor) may interject or examine the parties and their witnesses at any time.

Cross-examination will be permitted between parties at the Board's direction. All questions will be addressed to the Board's chairperson.

APPEARANCE AND PRACTICE BEFORE THE BOARD

Except as set forth below, 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.

Any person owning taxable real property may represent himself or herself. Please refer to instructions on DTE Form 1, "Complaint Against Valuation of Real Property" for further information as to who may file a DTE 1 form .

Each party not representing himself shall be represented by an attorney at law authorized to practice before the courts of the State of Ohio.

Persons authorized to practice law in other jurisdictions may, upon proper authorization to the Board, be authorized to practice before the Board in a particular proceeding.

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. An example would be a state licensed or certified appraiser.

At the time of 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.

PROVING YOUR CASE

The burden of proof is on the complainant, usually the property owner. The Board has the authority to increase, decrease or make no change in the valuation of your property.

The Board will determine the fair market value of your property based on the evidence submitted by U.S. mail or hand delivered. Examples of evidence the Board may consider:

- Independent fee appraisals, with proper effective date, submitted in triplicate.
- Estimates of cost to repair deficiencies in your property.
- Evidence (photos) of interior damage that would lower the value of the property and would not be evident from the street.
- If the property has recently been sold, supporting documentation such as the closing statement and purchase contract.
- If the property is income producing, income and expense statements.
- Market data analysis, comparable sales and conveyance statements.

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.

The Board may not give weight to letter appraisals or tentative opinions of value from an appraiser without sufficient supporting market data in the form of verified comparables sales, verified rent comparables, or cost data. An appraiser's unsupported opinion of value is of no benefit to the Board.

