

INSTRUCTIONS FOR COMPLETION OF THE DTE1 COMPLAINT FORM

The following instructions have been developed to assist you in completing the **COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY** (State of Ohio form DTE 1).

The **deadline** to file a complaint for the **2021 tax year is March 31st, 2022.**

The following numbers and instructions match up with the numbers printed on the complaint form and must be filled out in their entirety.

1. List the owner of property as of the **filing date** and **Contact/Mailing address** information.
2. If you are not the owner of the parcel of property as of the filing date, please enter your name.
3. This block is to be completed if you are represented by an attorney or agent. Please include the name, mailing address, telephone number of the attorney or agent.
4. **Must** list the **telephone** number of the contact person.
5. **Must** list the **email** address of the complainant.
6. If you are not the owner of this parcel of the property, please disclose your relationship to the parcel.
7. Only **parcels** and **addresses** that are the subject of the complaint that (1) **are in the same SCHOOL taxing district** and (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 stated for each parcel or listed as an aggregate sum for the **ECONOMIC UNIT**. If more than three parcels are included in one complaint, please attach a listing of the additional parcels in the complaint. Enter the parcel number or address of the property on which the complaint is being filed. **One parcel per complaint unless**. Example: a single parcel of a home that has an additional parcel for a garage or extra land that is attached to home parcel should be filed on one complaint. **Multiple parcels** scattered all over the County **cannot be filed** on one complaint.
8. Describe the primary or principal use of the parcel of the property on which you are filing the complaint.
9. Enter parcel numbers (s) of each parcel of property on which you wish to file a complaint that are connected to each other and form one **ECONOMIC UNIT**.
Column A: MUST Disclose **YOUR OPINION OF THE FAIR MARKET VALUE OF THE PARCEL**. This is typically expressed as the price at which this parcel would likely sell if offered on the open market.
Column B: Enter the current total market value of the property as listed on the tax bill or appraisal department's web site for the tax year you are filing the complaint on. (Appraised value).
Column C: Subtract the value in Column B from Column A. This is the increase or decrease in the total market value that you are seeking for each of the parcels on which a complaint is being filed.
10. Disclose the reasons why you are filing complaint. Please attach additional sheets if necessary.
11. Please answer the question. If the property on which you are filing has been sold within the last three years, please attach a copy of the purchase agreement, escrow/settlement statement or other evidence supporting the sale price.
12. Please answer the question. If the property on which you are filing has not been sold, but was listed for sale within the last three years, please attach a copy of the listing agreement.
13. Please answer the question. Please submit supportive documentation regarding the cost of any improvements.
14. Please answer the question. Please submit a copy of the **entire appraisal** report.
15. Please check all that apply to your parcel and attach an explanation. This is if you filed a **prior complaint on this parcel** since the last reappraisal or update of the property values by the Appraisal department.

File online or send completed forms to:

SUMMIT COUNTY BOARD OF REVISION

1180 S. Main Street, Suite 250

Akron, Ohio 44301

Phone: 330-926-2559

<http://fiscaloffice.summitoh.net>

For questions or concerns you can email at: bor@summitoh.net

We CANNOT accept DTE1 complaint forms or evidence by email.

Evidence MUST be submitted 10 days prior to your hearing.