

# BOARD OF REVISION RULES OF PROCEDURE

1. **Authority**

The Summit County Board of Revision rules are adopted in accordance with Ohio Revised Code Section 5715.19.

2. **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 31<sup>st</sup> 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.**

3. **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 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.

4. **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.

5. **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.

The Board will determine the market value of your property based on the information submitted to them.

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, which are **copied/taped onto 8.5x11 copy paper** ready to be scanned.
- \*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 are not allowed.**

**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.

6. **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.
7. **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.
8. **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 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.
9. **Decisions**  
All decisions by the Board will be made on the record. Copies of said decision will be mailed to all parties by email or certified mail.
10. **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.
11. **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.**

Appeal locations:

**The Board of Tax Appeals**

Rhodes Tower  
30 East Broad St. 24<sup>th</sup> 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. 1<sup>st</sup> Floor  
Akron, Ohio 44308  
(330) 643-2217  
<http://www.summitcpcourt.net>

For questions or concerns you can email at: [bor@summitoh.net](mailto:bor@summitoh.net)