# 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 filing of a complaint is an initiation of a legal proceeding.**

The **Timeline** to file a complaint is January 1st through March 31st. (DO NOT USE STAPLES ON THE DTE 1 OR EVIDENCE).

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 the 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 and email address** of the contact person.
5. If you are not the owner of this parcel, disclose your relationship to the parcel.
6. 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 COMPLIANT.** 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.
7. Describe the primary or principal use of the property on which you are filing the complaint.
8. 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.
9. Disclose the reasons why you are filing a complaint. Please attach additional information/evidence.
10. 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.
11. 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.
12. Please answer the question. Please submit supportive documentation regarding the cost of any improvements.
13. Please answer the question. Please submit a copy of the **entire appraisal** report.
14. 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.
15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

**File online electronically with Smartfile (see link below), in person or mail completed forms to**:
https://fiscaloffice.summitoh.net/index.php/board-of-revision-complaint

SUMMIT COUNTY BOARD OF REVISION
1180 S. Main Street, Suite 250
Akron, Ohio 44301
Phone: 330-926-2559
bor@summitoh.net
**Evidence MUST be submitted 10 days prior to your hearing**. Evidence can be submitted by U.S. mail, delivered in person, **uploaded to Smartfile**. 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.

Clear Form

Tax year____________________ BOR no. ____________________

County____________________ Date received ____________________

DTE 1
Rev. 12/22

# Complaint Against the Valuation of Real Property

**Answer all questions and type or print all information. Read instructions on back before completing form.**
**Attach additional pages if necessary.**
**This form is for full market value complaints only. All other complaints should use DTE Form 2**

☐ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

| | **Name** | **Street address, City, State, ZIP code** |
|---|---|---|
| 1. Owner of property | | |
| 2. Complainant if not owner | | |
| 3. Complainant's agent | | |
| 4. Telephone number and email address of contact person | | |
| 5. Complainant's relationship to property, if not owner | | |

**If more than one parcel is included, see "Multiple Parcels" Instruction.**

| 6. Parcel numbers from tax bill | Address of property |
|---|---|
| | |
| | |
| | |

7. Principal use of property

8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.

| Parcel number | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
|---|---|---|---|
| | | | |
| | | | |
| | | | |

9. The requested change in value is justified for the following reasons:

10. Was property sold within the last three years? ☐ Yes ☐ No ☐ Unknown If yes, show date of sale____________________

and sale price $ ________________ ; and attach information explained in "Instructions for Line 10" on back.

11. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

12. If any improvements were completed in the last three 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 R.C. section 5715.19(A)(2) for a complete explanation.

☐ The property was sold in an arm's length transaction.

☐ The property lost value due to a casualty.

☐ A substantial improvement was added to the property.

☐ Occupancy change of at least 15% had a substantial economic impact on my property.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

☐ The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 (printed) ________________________ Title (if agent) __________________________

Complainant or agent (signature) ____________________________________________

Sworn to and signed in my presence, this ___________________________ day of ______________________________________________
(Date) (Month) (Year)

Notary ________________________________________

# Instructions for Completing DTE 1



**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 OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. 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 county prosecutor, the county 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 complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**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 claim 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 tendered 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.

**Notice: If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.**

**General Instructions:** Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant 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.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's 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 or information to the board.

**Instructions for Line 8.** In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

**Instructions for Line 10.** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in 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.