LUCAS COUNTY BOARD OF REVISION

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Lucas County Board of Revision
Suggestions/Instructions
For Filing Complaint

- Persons considering filing a complaint with the Board of Revision are encouraged to review the data pertaining to the subject property as contained in the County Auditor's property record (s), with one of the staff appraisers. If a clerical error is found, a formal complaint to the Board may not be necessary.

- Please read all instructions on both sides of the complaint form carefully. And, be sure each question or line has a response. Use "N/A" if not applicable.

- Be advised that the Board of Revision may dismiss a complaint if the form is not properly filed; any information is missing or withheld; or filed by an improper party. (i.e.: Tax Rep's are not permitted to sign a complaint for a client, unless employed on the premises of the property being filed against.)

- The Board of Revision will not accept any complaint that does not have the complainant's signature notarized.

- Be advised that the Board of Revision has jurisdiction to consider/adjust values for the current tax year only! **No PRIOR YEARS** will be considered.

- Please round all value numbers to the nearest $10.00.
  Example: $4,995 rounds to $5,000
  $3,208 rounds to $3,210

- Be advised that a hearing on the complaint will be held to present evidence of the subjects property's value. The owner, his attorney, or someone with a direct interest in the property (i.e.: lessee, apartment manager, corporate officer) must appear at the hearing, when scheduled. It is recommended to also present the testimony of an appraiser or expert witness. (If a hearing is scheduled and evidence has been presented prior, do not re-submit evidence, unless it is new, and you think will further help the case.)

- Complainant must provide the Board of Revision with clear, convincing evidence and testimony as to the value of the subject property. Failure to do so can result in denial.

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- If the complaint is based upon a recent sale, the complainant will be required to prove: first, that the dale was an arms-length transaction; second, that the sale price accurately reflects the value of the property as of the previous tax lien date, i.e.: January first of the tax year complained against.

- High taxes are not always indicative of a high property valuation. By no means will the Board of Revision consider a complaint based solely on dissatisfaction with high taxes.

- If in a particular complaint, the decrease/increase asked is in excess of $17,500 assessed value ($50,000 market value) each School Board involved must (by Statute [ORC 5715.19B] be notified in writing. The School Board has thirty (30) days in which to file a counter-complaint.
  No hearing will be scheduled until the additional thirty (30) has elapsed.

- Complainant(s) filing **income producing, commercial or industrial property applications:** Please note the instructions on the reverse side of the form.

- **Multiple parcels** - please read the **instructions for the completion of forms**

- All information except the BOR number line, should be filled in by the Complainant.

- **Fill in Line #3 - only if you will be represented by an attorney at the hearing.**

- Deadline to file, is March 31st. **POSTAGE DATES ARE NOT ACCEPTED. COMPLAINT MUST BE IN THE OFFICE AT THE CLOSE OF BUSINESS.**

- Early filing is beneficial to you and your case.

- Please, when filing your application, include a phone number, often we need to clarify evidence prior to a hearing.

- Any questions or help needed, please contact the office, before filing or mailing your application.

Once hearings begin, response time to phone inquiries may be delayed.

Thank You!