



Belmont County Board of Revision

101 West Main Street
St. Clairsville, Ohio 43950

OVERVIEW

The Board of Revision (BOR) is a three-member property review panel consisting of the County Auditor, a member of the Board of County Commissioners and the County Treasurer or their representatives.

The BOR is established to primarily review the valuation of the real property as of tax lien date (January 1) of the tax year in question. The BOR considers all available and valid evidence in support of a complaint against the value. The BOR does not hear complaints about TAXES. The objective is to provide a fair and equitable review of the property value.

The Belmont County Board of Revision (BOR) hears formal complaints on property valuations. Complaints are accepted from January 1 through March 31.

GENERAL GUIDELINES

(These are not intended to serve as legal advice)

HOW TO FILE A COMPLAINT

Included with this letter, you will find a **Complaint Against the Valuation of Real Property** (DTE-1) form. This form must be filled out prior to the BOR reviewing any case. The BOR has jurisdiction for 2024 tax year only. No prior years will be considered. Complaints will be accepted through March 31, 2025.

Complaints can be filed numerous ways:

In person or by mail: Belmont County Auditor 101 W Main Street St. Clairsville, OH 43950 postmarked no later than March 31, 2025.

By emailing the clerk of the board: alucarelli@belmontcountyohio.org

ITEMS TO SUBMIT WITH YOUR COMPLAINT

The following documentation may help to expedite your case, submitted with the complaint:

- A recent independent fee appraisal
- Photos of interior/exterior damage or condition of your property
- Comparable sales of similar properties

PROCEDURAL

Upon receiving a completed complaint form, the clerk of the board will review the case and present all evidence to the board. The board will then offer a proposed value of the property in question. Please note, depending on how many cases the board receives, it may be a few weeks before you hear anything regarding your complaint. You will be notified via mail of this proposed valuation. At that time, you can either accept or decline the proposed value offer. An acceptance would eliminate the need for a formal hearing and the case would be considered closed pending any changes that need made to the property information. Declining the proposed value offer will then give you the opportunity to have a formal hearing with the board. You will then receive a notice via mail of your hearing time and date.

Continued on back

WHAT TO EXPECT AT A HEARING

The BOR hearing is similar to a court proceeding, with witnesses when applicable, court reporter, exhibits and rules.

WHO IS PRESENT?

The BOR consists of a panel of three hearing officers representing the Auditor, a member of the Board of Commissioners and Treasurer. The parties to the complaint may include a property owner, their legal representation and/or the board of education.

WHAT HAPPENS AT A HEARING?

A hearing officer introduces the case and members of the board and then asks the parties to provide your name. As the party who filed the complaint, you will present all evidence and testimony you wish to provide to offer support for the value you seek. Any individual who testifies will be sworn as a witness. All documents submitted as evidence will be marked as an exhibit and remain with the board. At the conclusion of your presentation, you may be questioned by the attorney for the opposing party if applicable, or by a member the hearing board. Hearings normally take 10-20 minutes.

WHEN WILL A DECISION BE MADE?

After the hearing is completed, the BOR will consider all the testimony and exhibits provided at the hearing. If they feel the information is sufficient to make a decision at that time they will do so. If not they may defer a decision for further review of the information provided at the hearing or discussion. Once a decision has been made all parties will be notified by certified mail.

APPEALING THE DECISION

An appeal from a decision of the BOR may be made to the Ohio Board of Tax Appeals or the Belmont County Court of Common Pleas within 30 days of the date on the decision letter. You may request an appeal form (DTE-4) from the Ohio Board of Tax Appeals.

SERVICE

All hearing and decision letters will be sent to the complainant's address as listed in Line number 2 of the DTE-1 form, (Complaint form) by certified mail. Once your hearing letter is received, please begin preparing for your hearing. Continuances are not granted because the parties are not ready. If a party fails to appear at a hearing, the BOR will rely on whatever evidence has been submitted.

WITHDRAWALS

The complainant may voluntarily withdraw a complaint in writing by filing a notice with the Clerk of the Board of Revision. However, if the Board of Education has filed a counter complaint, the Board of Education still has the opportunity to proceed with the case if they so choose.

VALUE CHANGES

All decisions are held for 30 days pending the possibility of an appeal. Once the 30 days has expired and no appeal is filed, adjustments will be made to the records and a refund or credit will be made if a value reduction was authorized by the Board of Revision.

ADDITIONAL INFORMATION

If you have any questions or would like additional information, please feel free to email the clerk of the board: alucarelli@belmontcountyohio.org or by calling our office at (740) 699-2131.

Tax year _____ BOR no. _____

County _____ Date received _____

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 Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C 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.
- A substantial improvement was added to the property.
- The property lost value due to a casualty.
- 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

DTE 1
Rev. 12/22

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.