

# **Athens County Board of Revision Rules and Procedures**

## **I. Rules**

The following rules are promulgated in accordance with Chapter 5715 and Section 323.66(B)(1) of the Ohio Revised Code.

## **II. The Board of Revision**

### **A) Organization**

- 1) The purpose of the Board of Revision (BOR) is to hear complaints against the valuation of real property and to determine the valuation of real property for taxation purposes.<sup>1</sup>
- 2) The BOR consists of the following members, or their designated representative:
  - a. County Treasurer
  - b. County Auditor
  - c. County Commissioner
- 3) BOR inquiries should be directed to the Athens County Auditor's office, 15 South Court Street, Room 330, Athens, Ohio 45701; Tel: (740) 592-3223; 8:00 a.m. – 4:00 p.m. Monday-Friday, except holidays.
- 4) All complaints filed with the County Auditor will be considered by the Board of Revision. All sessions are open to the public, unless the Board adjourns into executive session.
- 5) The County Auditor is authorized to negotiate and to accept stipulations of value on behalf of the BOR at any point in the proceedings after the BOR decision has been appealed to the State Board of Tax Appeals or the Athens County Court of Common Pleas.

## **III. Service**

- A) All pleadings, briefs, papers and other documents filed by a complainant with BOR, subsequent to filing of the complaint, shall be served upon all parties. All filings subsequent to the complaint, shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made.
- B) Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney's or the party's last known address. Service by mail is considered complete upon mailing.
- C) Any document that is filed with the BOR shall be filed as one (1) copy on letter size (8 ½ x 11) paper in a manner which is not permanently bound (i.e., no staples or binders). Materials should be paper-clipped, rubber-banded or enveloped.

## **IV. Appearance and Practice Before the BOR**

- A) Following the holdings of the Board of Tax Appeals, attorneys or owners of record of affected properties are permitted to file complaints for a reduction in value. In other situations, please contact an attorney.

- B) If the complainant is unable to attend the hearing, a person holding the complainant's power of attorney or a person without a power of attorney for the complainant may appear as a witness to provide evidence about a property. The witness should provide the BOR with written authorization from the complainant that briefly describes the witness's relationship to the complainant and his/her knowledge of the property and signed and dated by the complainant.
- C) Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon the presentation of proper documentation to the BOR, to practice before the BOR in a particular proceeding.
- D) Attorneys representing parties will not be permitted to testify or appear in any other capacity other than as counsel.

## V. Complaints- Filings

A) The complaint form (DTE Form 1) must be filed between January 1st and March 31st. The USPS postmark dated by March 31st is sufficient for a timely filing of complaints that are submitted via US mail. Complaints postmarked after March 31st will be dismissed by the BOR. A complaint that is not entirely filled out and/or signed could result in a dismissal. **THE BURDEN OF PROOF IS ON THE COMPLAINANT.** Any complainant shall file with the complaint or at a time not later than ten (10) business days before the date of the scheduled hearings the following information:

(1) For complaints on Residential Property, the following information should be submitted for review by the BOR:

- a. Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.
- b. An Appraisal Report that reflects the value as of the relevant tax lien date if such is intended to be offered as evidence. **Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will then advise the BOR if he/she is in agreement with the Appraisal Report.**
- c. Certified estimates from a contractor for repairs cited on the complaint.
- d. Any other supporting documents.

(2) For complaints on Commercial/Industrial Property, the following information should be submitted for review by the BOR:

- a. Closing statements, purchase contract and a copy of the conveyance statement, if applicable.
- b. Lease agreements and/or rent rolls, if applicable.
- c. Photographs, Income and Expense Statements or appropriate schedules of the complainant's Federal Income Tax Return.
- d. Construction cost of new building, if applicable, which should be certified by the builder. These should include both hard and soft costs.
- e. An Appraisal Report that reflects the value as of the relevant tax lien date if such is intended to be offered as evidence.
- f. Certified estimates from a contractor for repairs cited on the complaint.
- g. Any other supporting documents.

- (3) Only one complaint per parcel may be filed in one triennial period (One-in-Three Rule) unless the complainant alleges that one of the exceptions on Line 14 of DTE Form 1 applies, or unless an exception outlined in R.C. § 5715.19 applies.
  - (4) If the complainant bases his/her complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.
- B) Failure to produce documentation in the manner required by subsection (A) may result in materials being held inadmissible by the BOR.

## **VI. Preliminary Motions**

- A) Any preliminary motion made by a party shall be presented to the BOR at least ten (10) days before the scheduled hearing.
- B) The BOR may refer motions to its statutory counsel (the Athens County Prosecutor) for his opinion on the merits.

## **VII. Hearings**

- A) The BOR'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. In rare circumstances, for good cause shown, the BOR may continue hearings at a party's request. Requests for continuance should be completed by calling the BOR not less than seven (7) days of receipt of the notice of the scheduled hearing.
- B) By law, Hearing Notices provide the date of the complaint hearing and Final Notices provide the results of the hearing are sent to the parties by certified mail. It is the complainant's responsibility to pick up certified mail when notice is received from the Postal Service.
- C) Complainants filing on their residential properties should plan on a hearing that lasts ten (10) to fifteen (15) minutes.
- D) Each commercial case will be scheduled for an amount of time on a case-by-case basis. The determination will be made based on material submitted to the BOR in advance. PLEASE NOTE: Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing.
- E) The BOR reserves the right to maintain control of the length of each hearing and to limit extraneous commentary. This helps to assure that complainants scheduled throughout the day are not kept waiting.
- F) The BOR reserves the right to maintain proper decorum in the hearing room.

## **VIII. Order of Hearing**

- A) The complainant shall present his/her evidence, which may include witnesses testifying on the complainant's behalf. Any counter-complainant evidence shall proceed next. The Auditor's office will be represented by a qualified witness who shall testify last unless the choice is made by the Auditor not to present testimony.

- 1) The BOR need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person not present at the hearing and capable of being cross-examined by the BOR.
- B) The BOR or its counsel may interrupt or examine the parties and their witnesses at any time/
- C) Limited cross-examination will be permitted between the parties at the BOR's discretion. All questions and comments will be addressed to the BOR's chairperson.
- D) The BOR may continue a hearing for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from statutory counsel.

## IX. Briefs

- A) At any time prior to the issuance of a final decision and order on a complaint, the BOR may require briefs from the parties. Briefs shall be filed within the time limits set by the BOR. If any party fails to submit a brief within the time limit, the BOR may exclude the brief from its consideration.
- B) One complete and accurately conformed copy of each brief shall be filed with the signed original.

## X. Voluntary Withdrawal

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of testimony. However, a voluntary withdrawal of an original complaint shall not affect the validity of a timely-filed counter complaint.

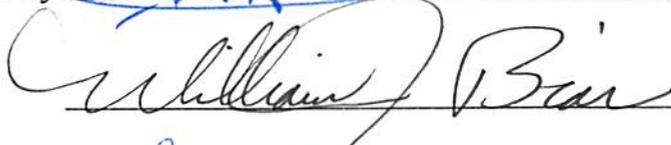
## XI. Decisions

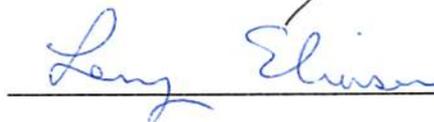
All decisions by the BOR will be made on the record at a public hearing. Copies of said decisions will be mailed to all parties by certified mail.

## XII. Documents

Pursuant to Revised Code Section 5715.07, all documents of any kind presented to the BOR shall be open to public inspection. Any person requesting a copy of any document of the BOR shall be charged a reasonable fee as set by the BOR.

Adopted By:  County Auditor

 County Treasurer

 County Commissioner

Date: February 2, 2016