

## Board of Revision Complaint Helpful Tips

The Board of Revision is a quasi-judicial body and is governed by a set of jurisdictional requirements and its own procedural rules.

To file a Board of Revision (BOR) complaint, complete all sections of the form and submit between January 01, 2023 and March 31, 2023.

➡ Please take great care to read the instructions on the back of the complaint and ensure all information is filled in and legible.

➡ Forms must have original signatures.

Please ensure the form is received by the County Auditor or postmarked no later than March 31, 2023.

➡ United States Postmarks are acceptable but private meter postmarks are not.

Please direct all questions and submit all filings and evidence to the Auditor's Office. As secretary to the Board of Revision, the Auditor will assign a case number to the complaint, and maintain correspondence and set hearings.

Owner notices, hearing notices and decision letters will be sent by certified mail. Other correspondences will be sent by regular mail.

Some helpful tips:

➡ The board can increase, decrease or maintain your 100% market value based on evidence you provide.

➡ The board will take into consideration any unique aspects of your property.

➡ The board cannot and will not address taxes or tax rates.

➡ The market value of your neighbors property is not helpful, nor is it evidence in determining your property value.

➡ In general, a complaint can only be filed on the same property once within a three (3) year triennial period.

If the opinion of value sought is \$50,000 or more in market value, the School Board will be notified in writing by our office, by ORC 5715.19. They have thirty (30) days to file a counter complaint. You will be notified if that occurs.

Incomplete or erroneous complaints are jurisdictionally defective and will be dismissed by the Board of Revision as required by ORC 5715.19.

When filing your complaint, please include all evidence to be presented to the Board of Revision.

➡ Please note that Sheriff's sales or sales that occur as a result of a foreclosure are considered distressed sales, they are not valid.

➡ Please keep in mind that by Ohio law, the burden of proof to establish a change in true market value of your property is on the property owner or complainant.

➡ If you or your legal representative do not attend the BOR hearing to provide testimony, and fail to submit evidence, the board will not be able to change the value of the property.

➡ If a continuance is needed for the scheduled date and time of your hearing, you must provide written notice to the Auditor's Office immediately. The board generally allows one continuance, for an extenuating circumstance. To request please email:

[hhamilton@clarkcountyohio.gov](mailto:hhamilton@clarkcountyohio.gov)

Mail completed forms and all evidence to:  
Clark County Board of Revision  
31 N. Limestone Street  
PO Box 1325  
Springfield, OH 45501