

Clark County Board of Revision-Rules and Procedures

1. Rules

The following rules are promulgated with Chapter 5715 of the Ohio Revised Code.

2. Organization

- (A) The Board of Revision shall herein be referred to as the "Board". The office of the Board shall be at 31 N. Limestone Street, Springfield, OH 45502 and shall be open every day from eight thirty a.m. (8:30 am) to four thirty p.m. (4:30 pm), Saturdays, Sundays, and legal holidays excepted.
- (B) The Board shall consist of the Auditor, Treasurer, and a member of the Board of County commissioners selected by the Board of County Commissioners or their statutorily appointed designee.
- (C) The Board shall be in continuous session and open for the transaction of business during the business hours herein provided. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.
- (D) All proceedings and documents concerning your complaint and hearing are public record and may be copied, electronically transferred or displayed on the Auditor's website.
- (E) Each member's vote shall be recorded on the record as cast.

3. Notice

- (A) The County Auditor, as Secretary of the Board, shall give notice of each complaint in which the stated amount of increase or decrease is at least \$50,000 in 100% market value to each board of education whose school district may be affected by the complaint [ORC 5715.19 (B)].
- (B) Within thirty (30) days after receiving such notice, a board of education may file a counter-complaint in support of, or objecting to, the amount of increase or decrease in value as stated on the original complaint [ORC 5715.19 (B)].
- (C) Upon filing a counter-complaint, the board of education shall be made party to the complaint.
- (D) If the board of education files the original complaint, the owner shall be notified and shall automatically be made a party to the complaint.

4. Appearance and Practices Before the Board

- (A) People who may appear before the Board include:
 - a. Property Owner(s)
 - b. An attorney, licensed to practice law in the State of Ohio, representing any party properly before the Board.
 - c. Any other entity named in Revised Code Section 5715.19(A)(1)(F)
- (B) Attorneys at law and owners of record of affected properties are permitted to file complaints.
- (C) Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.
- (D) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

5. Complaints-DTE form 1 or DTE form 2

- (A) The complaint shall be filed with the county auditor, on or before March 31st of the ensuing tax year (if March 31st is on a Saturday or Sunday, the deadline is the Monday following). Complaints filed after the March 31st deadline shall be dismissed by the Board. A United States postmark dated March 31st is proof of timely filing.
- (B) The complaint must be filled out in its entirety. Incomplete or erroneous complaints are considered jurisdictionally defective and will be dismissed by the Board. THE BURDEN OF PROOF IS ON THE COMPLAINANT.

- (C) Only one complaint per parcel may be filed in one triennial period unless the complainant alleges that one of the exceptions on line 14 of DTE form 1 applies, or unless an exception outlined in ORC 5715.19 applies. If the complaint is withdrawn prior to the commencement of the hearing, the complainant retains the right to file a subsequent complaint within the triennial period.
- (D) If a complainant voluntarily withdraws the original complaint it shall not affect the validity of a timely filed counter-complaint.

6. Preliminary Motions

- (A) Any preliminary motion made by a party shall be presented to the Board at least five (5) days before the scheduled hearing.
- (B) The Board may refer motions to its statutory counsel; the Clark County Prosecutor; for his opinion on the merits.

7. Hearings

- (A) The County Auditor, as Secretary of the Board, shall schedule complaints for hearing.
- (B) A notice stating the date, time, and place of the hearing shall be sent by certified mail to all parties of the complaint. It is the complainant's responsibility to pick up certified mail when notice is received from the Postal Service. Complainants who do not pick up their certified mail risk dismissal of their case for failure to prosecute, and/or the loss of appeal rights for failure to timely file an appeal of their Board decision.
- (C) Requests for continuances should be directed to the Board by filing within five (5) calendar days of the scheduled hearing. No party to a complaint will be allowed more than one (1) continuance without the consent of all interested parties.
- (D) The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from statutory counsel.
- (E) All hearings shall be open to the public.
- (F) Complainants filing on residential properties should plan on a hearing that lasts 10-20 minutes.
- (G) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be made based on material submitted to the Board 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.
- (H) The Board 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.
- (I) If the complainant sees the need to have a video conference hearing versus in person hearing, the request may be made to the board. The board requests your best effort be made to be at the hearing in person, but if necessary they will allow a video conference. Evidence shall be submitted via email or regular mail five (5) calendar days prior the scheduled hearing. It is incumbent on the complainant and witnesses to ensure all technology (including camera and audio) is working and you are in the waiting room a minimum of five (5) minutes prior to the scheduled hearing time. All cameras shall be turned on and remain on during the video conference.
- (J) The Board reserves the right to maintain proper decorum in the hearing room.

8. Order of hearings

- (A) The complainant shall present their evidence, which may include witnesses testifying on the complainant's behalf, first. Any counter-complainant shall proceed next.
- (B) The Board or its counsel may interrupt or examine the parties and their witnesses at any time.
- (C) Limited cross-examination will be permitted between parties at the Board's discretion.
- (D) If the Board concludes that the appraisal or other evidence submitted in support of the asserted value in the property valuation complaint is deficient, the Board may direct the County Auditor to engage an independent appraiser to prepare a fee based appraisal of the subject property as of the tax lien date. The fee appraisal shall be submitted as evidence to the Board. The independent appraiser shall be subject to examination by the Board and cross-examination by the property owner or the property owner's duly appointed representative.

9. Witnesses and Testimony

- (A) The Board may call persons before it and examine them under oath as to their own or another's real property to be placed on the tax list and duplicate for taxation, or the value thereof, ORC 5715.10.
- (B) If a person notified to appear before the Board refuses, or neglects to appear at the time required, or appearing, refuses to be sworn or answer any question put to him/her by the Board or by its order, the Board shall make a complaint thereof in writing to the probate judge of the county, ORC 5715.10.
- (C) Any witness, who shall be giving expert testimony on the complaint must be qualified as an expert.
- (D) Hearsay is a statement, other than one made by the declarant while testifying at the hearing, which is offered to prove the truth of the matter asserted in the statement. Often hearsay takes the form of one person seeking to testify about what another person said or thought. All testimony elicited at hearing hereunder must be relevant and elicited from a person with actual and personal knowledge of the matters testified about in order for such testimony or evidence to be presented to and considered by the Board.
- (E) The Board may refuse to accept hearsay evidence including, but not limited to, hearsay evidence contained in documents.

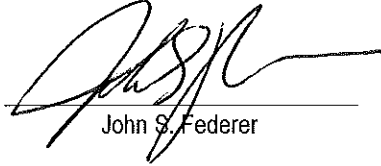
10. Evidence

- (A) The Board will make a decision on evidence in its possession. Failure to present evidence may result in a no change being made to the property value. Failure to appear before the Board at the scheduled hearing may constitute failure of the complainant's burden to prove an alternative valuation than that of the Auditor.
- (B) **THE BURDEN OF PROOF IS ON THE COMPLAINANT.** All evidence accompanying a complaint must be submitted at least five (5) business days prior to the scheduled hearing. A copy of the appraisal shall be served upon other parties to the complaint at least five (5) business days prior to the scheduled hearing.
- (C) For complaints on residential property the following information should be submitted for review by the Board. This information may be useful to the Board in determining whether an adjustment to the property value is warranted:
 - a. Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.
 - b. A recent appraisal report 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 may advise the Board if he/she is in agreement with the appraisal report. The Board will weigh all evidence and establish a value.
 - c. Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored in the existing current value based on the age/condition of the property.
 - d. Any other supporting documents.
- (D) For complaints on Commercial/Industrial Property the following information should be submitted:
 - a. Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
 - b. Lease agreements and/or rent rolls, if applicable.
 - c. Photographs, three preceding years of Income and Expense Statements or appropriate schedules of the complainant's Federal Income Tax Return.
 - d. Construction cost of a new building, if applicable (certified by the builder). These should include both hard and soft costs.
 - e. Appraisal report if such is intended to be offered as evidence.
 - f. Certified estimates from a contract or for repairs cited on the complaint.
 - g. Any other supporting documents.
- (E) 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 or exhibits, or other evidence of any kind intended to be produced at the hearing. Testimony as to comparable sales, their values, and recent sales values shall be considered expert testimony, and may only be presented by expert witnesses properly qualified as provided herein. Mere testimony that a certain property was transferred on a certain date for a certain price may be submitted to the Board. However, the Board shall not consider them as comparable sales without expert opinion testimony indicating how they are comparable.

(F) Failure to produce documentation in the manner required by Rule 10(B) may result in materials being held inadmissible by the Board.


Adopted on: January 09, 2023

County Auditor



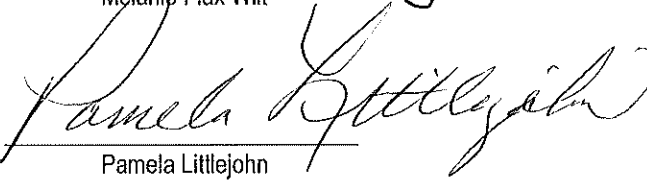
John S. Federer

County Commissioner



Melanie Flax Witt

County Treasurer



Pamela Littlejohn