



**Mike Kovack**  
**Medina County Auditor**

***Board of Revision: What do I have to do?***

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

maintain correspondence and set hearings. Hearing correspondence will be sent by certified mail.

- ✓ To file a Board of Revision (B.O.R.) complaint, **complete all sections** of the attached form.
  - Please be sure to include **your opinion** of value in Column A under question #8.
  - Forms must be SIGNED & NOTARIZED. For your convenience, a notary is available in the auditor's office. You must have a photo ID for a notary to notarize your paperwork.
- ✓ Please ensure the form is received by the county auditor or **postmarked no later than March 31, 2015.**
  - United States Postmarks are acceptable but private meter postmarks are not.
  - **Please direct all questions & submit all filings and evidence to the Auditor's office.** As secretary to the Board of Revision, the Auditor's office will assign a Board of Revision number to the complaint,
- ✓ When filing your complaint form for Tax Year 2014 with the B.O.R., **include all evidence to be presented** to the Board including sales comparisons, real estate market analysis, or purchase agreements.
  - Please take note that by law, Sheriff's sales or sales that occur as a result of a foreclosure are considered distressed sales and may be given less weight in a sales comparison analysis.
  - If an independent appraisal is conducted on the subject property, the effective date of the appraisal must be the value as of January 1, 2014.
  - The Board requests that income and expense statements or rents for the last three years to be submitted for commercial and rental properties.
  - The Board may also request additional evidence or investigate any or all evidence submitted. ORC Section 5715.19(G) states

that you cannot withhold information and use it later on appeal.

- **Be advised that, by Ohio Law, the burden of proof to establish a change in true market value is on the property owner.**
  - If you or your legal representative do not attend the B.O.R. hearing, and fail to submit evidence, the Board will dismiss your claim for failure to prosecute.
- ✓ The function of the Board of Revision is to determine the true market value of each property.
- ✓ **The BOR cannot and will not address taxes, tax rates or the appraised value of your neighbor's property.**
- ✓ Only sale values of similar properties in your area will be used to determine the value of your property.
- ✓ The Board will take into consideration any unique aspects of your property.
- ✓ **Please keep in mind, the B.O.R. can raise, lower, as well as, maintain your appraised value based on sales in your area. It can adjust only the appraised value for the current tax year in which the complaint was filed. In general, a complaint can only be filed once within a three year appraisal period.**

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

**Incomplete or erroneous complaints will be deemed jurisdictionally defective and will be dismissed by the Board of Revision as required by Ohio Law ORC 5715.19(A).**

**Mail completed form and all evidence to:**

Medina County Board of Revision  
144 N. Broadway St. Room 301  
Medina, Ohio 44256

We now accept forms electronically or by FAX.

Email: [cszelag@medinaco.org](mailto:cszelag@medinaco.org)

Fax: 330-725-9136

**Need more information?**

(330) 725-9139 or  
(330) 225-7100 ext. 9139 or  
(330) 336-6657 ext. 9139