

# ASHTABULA COUNTY BOARD OF REVISION

## RULES OF PRACTICE AND PROCEDURE

### 1. **Rules**

The following rules are promulgated in accordance with Chapter 5715 and Section 323.66(B) (1) 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 25 W. Jefferson St. Jefferson, OH, 44004 and shall be open every day from eight a.m. to four thirty p.m., Saturday, 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 a Board of Revision case 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. **Service**

All evidence, pleadings, briefs, papers and other documents submitted by a complainant or counter-complainant with the Board, subsequent to the filing of the complaint, shall be served upon all parties.

### 4. **Copies Submitted**

- (A) All documents submitted MUST be legible, “high-quality” color copies or originals.
- (B) Photos still on electronic equipment, such as a camera, cannot be submitted. There is no mechanism available at hearing for the board to readily print these images.

### 5. **Standing to File Complaints And Practice Before The Board**

- (A) The Board of Revision is following the directive of the Ohio Supreme Court in dismissing complaints filed by non-attorneys on behalf of a family member (other than a spouse) and persons holding powers of attorney. Recent Supreme Court and Board of Tax Appeals cases may permit the Board of Revision to hear cases filed by spouses, trustees, corporate officers and members of an LLC.  
Questions about your specific situation must be directed to your attorney.
- (B) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

### 6. **Complaints-Filings**

(A) The complaint shall be filed with the County Auditor, once the tax duplicate has been filed with the County Treasurer (around January 1<sup>st</sup> of each year), and on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real property taxes for the current tax year, whichever is later. Complaints filed after the March 31 deadline will be dismissed by the Board. A United States postmark dated March 31<sup>st</sup> is proof of timely filing (private meter postmark is not a valid postmark). Complaints submitted by fax must be timely submitted and followed up by the hard-copy original within five (5) business days. Complaints may be submitted electronically via our dedicated email link. All electronic submissions must be received no later than the close of business (4:30pm) on the last day to file a complaint. **THE BURDEN OF PROOF IS ON THE COMPLAINANT.** Any complainant shall file with the complaint or at a time not later than ten (10) working days before the date of scheduled hearings the following information:

- (1) For complaints on Residential Property the following information should be submitted for review by the Board of Revision. 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. An appraisal.
  - 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 into the existing current value based on the age/condition of the property.
  - d. Any other supporting documents.

- (2) 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 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 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. If the complaint is withdrawn prior to the commencement of the hearing, the property owner retains the right to file a subsequent property valuation complaint within the current triennial period.
- (4) If the complainant bases his 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.

## 7. **Preliminary Motions**

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

## 8. **Hearings**

- (A) The Board's secretary will schedule each complaint for a hearing, if necessary, and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing. For good cause shown, the Board may continue hearings at a party's request. Requests for continuances should be directed to the Board by calling within seven calendar days of receipt of the notice of the scheduled hearing.
- (B) By law, Hearing Notices that provide the date of the complaint hearing, and Final Notices that provide the results of the hearing are sent to parties by certified mail. It is the complainant's responsibility to pick up certified mail when notice is received from the Postal Service. If an internet identifier is provided, complainant may be notified by standard mail and the email of record.
- (C) All hearings shall be open to the public and shall be recorded in digital form or by stenographer.
- (D) Complainants filing on their residential properties should plan on a hearing that lasts ten to twenty-five minutes.
- (E) 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.
- (F) The Board of Revision 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.
- (G) The Board of Revision reserves the right to maintain proper decorum in the hearing room.

## 9. **Order of Hearing**

- (A) The complainant shall present evidence, which may include witnesses testifying on the complainant's behalf, first. Any counter-complainant 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.
- (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. All questions and comments will be addressed to the Board's chairman.
- (D) The Board has the authority to increase or decrease any value, or if necessary may order the County Auditor to reassess the property.

## 10. **Evidence**

All appraisals or other expert analysis, reports, or documents shall be testified to at hearing by the author or authors in as much as they qualify to give such expert testimony. The Board 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 Board.

## 11. **Continuance In Progress By The Board**

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.

**12. Briefs**

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

**13. Voluntary Withdrawal**

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing.

**14. Dismissal For Lack of Jurisdiction**

The Board may dismiss a complaint if the complaint is found to be defective and the Board lacks jurisdiction to hear the complaint.

**15. Decisions**

All decisions by the Board will be part of the record. Notice of said decisions will be mailed to all parties by certified mail, or standard mail and email if the internet identifier is provided.

**16. Documents**

Pursuant to Revised Code Section 5715.07, all documents that are accepted into the record at the Board of Revision shall be open to public inspection, except where restricted by law.

**17. Fees**

Anyone requesting a copy of any document of this Board shall be charged a reasonable fee as set by the Auditor.