

WHAT TO EXPECT AT A BOARD OF REVISION HEARING

What is the purpose?

- A BOR hearing is an opportunity for you to present evidence of value. The sole objective of the board is to provide the property owner with a fair, independent appeal hearing about the property's value.
- The board **does not** hear complaints regarding taxes.

Who is present?

- A panel comprised of three board members the Auditor, the Treasurer, and President of the County Commissioners.
- The parties to a complaint may include a property owner, legal counsel or board of education representative.

What happens?

- The process is similar to a court proceeding and will be recorded. A hearing officer will introduce the case and ask you to state your name for the record. Any individual who testifies will be sworn in as a witness.
- You will present your case first, providing all evidence and testimony you have to offer in support of the valuation you seek.
- All documents submitted for evidence will be marked and remain with the board. It is **strongly** recommended to submit evidence at least 10 days before the hearing to allow the board ample time to review.
- If an appraisal has been submitted as evidence, the appraiser **must** appear at hearing to testify about the facts in their appraisal.
- At the conclusion of your presentation, you will be asked questions from the board as to the condition of the property, information in regards to any recent improvements, etc.

How long is the hearing?

- Hearings typically last about 10 to 15 minutes for residential properties.
- However, there are circumstances where cases can last 30 to 60 minutes.

When will a decision be made?

- After the hearing is concluded, all evidence on record and testimony presented at hearing will be considered by the three members of the board.
- A decision will be issued by certified mail to all parties typically within 3-4 weeks after the hearing.
- In some cases, the board may table a case for further review post hearing. If this happens, you may not receive a final decision for 4-6 weeks.

What should I do if I'm not satisfied with the Board's decision?

- An appeal of a BOR decision may be taken to the Ohio Board of Tax Appeals or the Court of Common Pleas within 30 days after notice of the decision of the BOR was mailed.

What if I am unable to attend my scheduled hearing?

- If you need to reschedule a hearing, call the Board of Revisions clerk at 440-576-1484. For good cause shown, the Board may continue hearings at a party's request.