

Hamilton County Board of Revision

138 E. Court St. Rm. 304

Cincinnati, Ohio 45202

Phone (513) 946-4035

Hours 7:30am- 4:00pm

HamCo.BOR@Auditor.Hamilton-co.org

Real Property Valuation Complaint Filing Period is January 1- March 31, 2024 (per statute)

Presenting Your Board of Revision Case:

GENERAL OVERVIEW. The Board of Revision is a quasi-judicial board with three members: The County Auditor, the County Treasurer and the President of the County Commission. These members may assign designees to hear the cases and make decisions regarding value.

It is important to understand that the Board of Revision decides cases about property VALUE, not taxes. The burden of proof falls on the complainant to justify a change in value. It is not enough to file a complaint and not provide evidence to back up your requested value. The Board weighs all properly submitted evidence in determining market value.

EVIDENCE. Suggested evidence may include:

Documentation of a recent arm's length sale: Closing statements, purchase contract, appraisal, etc.

Recent independent fee appraisals. Older appraisals and refinance appraisals may be of limited value.

Cost estimates to repair deficiencies in your property signed by a contractor.

For income producing property, expenses and income statements

Comparable SALES in the immediate area. Comparison of value to neighborhood properties, where there was no sale is not credible evidence.

The Board cannot consider evidence submitted on a cell phone or disc; tax liability or percentage of tax payer's taxes; difference between the complainant's property's valuation and a nearby property where there was no sale.

Evidence should be submitted WITH your complaint. Additional documentation can be submitted up to 10 days prior to your hearing. Allowing the Board sufficient time to review evidence is to your advantage. Therefore evidence submitted to the Board fewer than 10 days prior to the hearing may not be considered since it cannot be properly reviewed.

Insufficient, non-probative evidence, and documentation provided less than 10 days before the hearing may result in no valuation change.

HEARINGS. Hearings last approximately 15 minutes. In some cases, the Board may conclude, based on its review of timely submitted evidence ahead of the scheduled hearing that your requested value is justified and therefore your presence is not required. The Board will notify the complainant no less than 10 days prior to the hearing date if the complainant's presence is required. Oral testimony by the complainant, a qualified real estate expert such as a licensed real estate appraiser, and the Auditor's real estate staff are acceptable. If a party seeks a continuance, please contact the Clerk of the Board immediately. When good cause is shown, the Board may grant a continuance.