

HAMILTON COUNTY BOARD OF REVISION

138 E. Court St. Rm. 304, Cincinnati, Ohio 45202
HamCo.BOR@Auditor.Hamilton-co.org
Phone (513) 946-4035
Hours: 7:30am- 4:00pm

REAL PROPERTY VALUATION COMPLAINT FILING PERIOD IS JANUARY 1- MARCH 31, 2024
(PER STATUTE)

CONTESTING YOUR PROPERTY VALUE

Any owner of property in Hamilton County may contest a property value by filing a complaint with the Hamilton County Board of Revision. Board decisions are based on property values NOT tax dollars.

To file a complaint, please complete DTE Form 1 or DTE Form 1(Manufactured Home) and submit between January 1 and March 31, 2025 (post-marked no later than March 31st). Complaints cannot be submitted via email. A complaint initiates a legal proceeding before the Board. For more information, please read the instructions or consult an attorney. Auditor employees cannot provide legal advice.

PREPARATION FOR YOUR CASE

Example Scenarios & Evidence

Why do you think your property value is incorrect?

I bought my property for less than the Auditor value.

→ What evidence should I provide?

Documentation of a recent arm's length sale

- Closing Statement
- Purchase contract
- Appraisal from sale

Homes like mine in my neighborhood are not selling for this value

→ What evidence should I provide?

- Appraisal with effective date of **January 1, 2024** (best form of evidence)
- List of home sales like mine in size, type and age in my area that have sold recently.

My property has serious structural or conditional issues you might not be aware of

→ What evidence should I provide?

- Certified repair estimates from a contractor, along with dated photos
- Appraisal with an effective date of **January 1, 2024**

My income producing property is generating less income

→ What evidence should I provide?

- Expenses and Income Statements
- Appraisal with an effective date of **January 1, 2024**

Important Things to Keep in Mind

- Older appraisals and refinance appraisal are of limited value. Values are based on current market conditions and trends.
- Comparison of value to neighboring properties where there was no sale is not credible evidence. There must have been an arm's length sale to be considered.

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- The Board **cannot** consider-
 - Evidence presented on a cell phone or laptop (because this form of evidence cannot be entered into the casefile, evidence must be a hard copy or able to be scanned)
 - Property 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 evidence can be submitted up to 10 days before your hearing.
- Evidence submitted less than 10 days prior to the hearing may not be considered since it cannot be properly reviewed. If you wait and bring in evidence to your hearing that evidence may not be considered. It would be up to the discretion of the Board to determine.
- We are not able to provide legal advice
 - Each property is unique so a real estate attorney or professional may be necessary to determine the best evidence for your property.

The information above is a resource tool to help you determine the best way to support your opinion of value

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.

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.