

# Board of Revision of Hamilton County, Ohio

138 E. Court St, Room 304

Cincinnati, OH 45202

(513) 946-4035

7:30 am—4:00 pm

## PRESENTING YOUR CASE

It is important to understand that the Board of Revision hears and decides cases about property values, NOT TAXES. The burden of proof is on you, the complainant, to prove the value you are seeking and it is important to submit evidence as soon as possible and as far in advance of your hearing as possible. Allowing the Board of Revision members to review your case prior to your hearing is to your advantage. In some instances, the Board may conclude based on their review of submitted evidence that your value request is justified and not require your presence before the Board. Please note that if your evidence is submitted to the Board of Revision fewer than ten days prior to the hearing, the evidence may not be considered. If you wait until the day of your hearing to submit your evidence it is not reasonable to assume that it can be given much weight by the Board. Also note that the Board is not permitted to accept evidence submitted on disc or evidence contained on cell phones. Hard copy evidence must be submitted.

Again, it is the responsibility of the complainant to provide evidence supporting the requested value. Examples of credible evidence include:

- An appraisal conducted for the purpose of your hearing. Dated appraisals or an appraisal for refinancing purposes may be of little or limited value.
- A recent sale of your property (ideally within 12 months of the January 1, 2019 tax lien date, that includes information from the Multiple Listing Service showing the number of days the property was marketed and the condition of the property at the time of the sale. The closing statement for the property, purchase contract and conveyance form documenting the legal transfer should also be presented.
- Recent sales (again within a year of the January 1<sup>st</sup>, tax lien date is ideal) of comparable properties near to and similar in characteristics to your property. A comparable sale is within the same taxing district and school district as the subject property and has characteristics that are similar (total square footage, improvements such as finished basements/number of bathrooms/garages/decks, etc., and have a similar style (if your home is a ranch style dwelling the comparable sales you need to provide are sales of other ranch style homes).
- Certified estimates from a contractor for required repairs cited on the complaint including photographs that document major condition issues or structural defects.
- Note that the Board will only consider comparable SALES. Comparing your value to a neighboring property that has not recently sold is not considered credible evidence.
- Again, the Board of Revision hears and decides cases about property values, NOT TAXES.

Please note that the Board of Revision is made up of the County Commissioner President, County Treasurer Robert A. Goering and County Auditor Dusty Rhodes, or their designees.

Hearings will take place at **138 East Court Street, Room 304, County Administration Building, Cincinnati, Ohio 45202.** The Board of Revision staff may be reached at **(513) 946-4035.**