

# **The Appeals Process**

Tax bills reflect the values established by the County Auditor as of January 1, of the prior year. Tax dollars may have changed due to levies passed in recent elections. Property owners may ask for valuation changes through the Williams County Board of Revision. **The Board of Revision adjusts values not tax dollars.** The Board of Revision has three members; the County Auditor, the County Treasurer and the President of the County Commissioners or their designees. To contest your valuation you must file a complaint form at the County Auditor's office, with the Board of Revision, between January 1 and March 31 of the current year. Complaint forms and information packets can be obtained in the Auditor's Office at One Courthouse Square, Bryan, OH (second floor) (419) 636-5639.

## **Complaint Forms**

Please read the instructions on the back of the complaint form and the Board of Revision Rules of Practice and Procedure. **An incomplete or flawed form may result in a dismissal.** If you have any questions regarding the filing of a complaint please consult your attorney. It is unlawful for Auditor's employees to give legal advice. Generally, the Ohio Revised Code allows only one filing in a triennial (3 year) period. Please bear in mind that once a complaint form has been filed by the owner or his/her attorney and later withdrawn, it will count as an official filing for this triennial period.

## **Proving Your Case**

The burden of proof is on the complainant, usually the property owner. Failure to meet that burden may result in no change in value or possibly an increase in value. The Board of Revision has the authority to increase, decrease or make no change in the valuation of your property. Based on Ohio case law, the Board of Revision cannot and will not consider the following in their decision: *\* a percentage of increase in your taxes, and the difference between your valuation and your neighbor's valuation.*

The Board will determine the fair market value of your property based on the information submitted to them: *\* sales of similar properties, independent fee appraisals, estimates of cost to repair deficiencies in your property, if the property has recently been sold, supporting documentation such as the closing statement and purchase contract, and if the property is income producing, income and expense statements.*

The owner of record (or deeded owner) **as of the date of filing** must be on Line 1 of the complaint form. Line 2 and Line 5 must be specific if the filer is other than the owner.

## **Multiple Parcels**

Parcels must be contiguous and/or one economic unit and in the same taxing district, and have identical ownership. **When in doubt, file separate complaints.**

## **Hearing Notification**

You will be notified by certified mail not less than twenty days in advance of the date and time of your hearing. If a continuance is needed, notify the Board of Revision immediately. Continuances may only be granted in extreme circumstances.