

COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY
ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION
READ INFORMATION GUIDE AND INSTRUCTIONS ON BACK BEFORE COMPLETING FORM
ATTACH ADDITIONAL PAGES IF NECESSARY

TAX YEAR 2010
 COUNTY BUTLER

ORIGINAL COMPLAINT
 COUNTER-COMPLAINT

DATE RECEIVED

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW				
Name		Street Address, City, State, Zip Code		
1) Owner of property				
2) Complainant if not owner				
3) Complainant's agent				
4) Telephone number of contact person ()		Email Address:		
5) Complainant's relationship to property if not owner				
If more than one parcel is included, see "Multiple Parcels" on back.				
6) Parcel number from tax bill		Address of property		
7) Principal use of property:				
8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D.				
Parcel Number	Complainant's Opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Col. B minus Col. C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)		
9) The requested change in value is justified for the following reasons:				

- 10) Was property sold within the last 3 years? Yes No Unknown If yes, show date of sale _____ and sale price \$ _____, and attach information explained in "Instructions for Question 10" on back.
- 11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.
- 12) If any improvements were completed in the last 3 years, show date _____ and total cost \$ _____
- 13) Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown
- 14) **If you have filed** a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. 5715.19(A)(2) for a complete explanation.
- The property was sold in an arm's length transaction; The property lost value due to a casualty;
- A substantial improvement was added to the property; Occupancy change of at least 15% had a substantial economic impact on the property.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date _____ Complainant or Agent _____ Signature _____ Title (if Agent) _____

Sworn to and signed in my presence, this _____ day of _____ 2011

Failure to notarize the Complaint Form may result in the complaint's dismissal.

 Notary Public

INSTRUCTIONS FOR COMPLETING FORM

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

WHO MAY FILE: Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a valuation complaint.

TENDER PAY: If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for such property in the complaint. **NOTE:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

MULTIPLE PARCELS: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **MUST** be used. However, for ease of administration, parcels that are (1) are in the same taxing district, (2) have identical ownership, and (3) *form a single economic unit should be included in one complaint.* the increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. if more than three parcels are included in one complaint, use additional sheets of paper.

GENERAL INSTRUCTIONS: Valuation complaints must relate to the total value of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The Board will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls, and detailed income and expense statements for the property.

Section 5715.19(G) provides that "a complainant shall provide the Board of Revision all information or evidence within his knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the Board.

INSTRUCTIONS FOR QUESTION 10. If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

NOTICE: R.C. 5715.19, as amended by H.B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio court of appeals, the Board of Tax Appeals and many county Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you choose a nonattorney to prepare and file your complain, it will be subject to dismissal and may not be heard on its merits.

INSTRUCTIONS FOR COMPLETION OF D.T.E. FORM 1

The following instructions have been developed to assist you in completing the Complaint against the Valuation of Real Property, or D.T.E. Form No. 1. Please try to fill out this form as completely as possible.

A complaint for 2010 tax year must physically be in the Auditor's office (**NOT POSTMARKED**) by the close of business, 5:00 p.m. March 31, 2011. In order to proceed on your complaint, the Auditor on, or prior to that date, must have received the complaint form.

The following numbers and instructions match up with the numbers printed on the complaint form and must be filled out in their entirety.

#1. List the owner of property as of the filing date

#2. If you are not the owner of the parcel of property as of the filing date, enter your name.

#3. This block is to be completed if you are represented by an attorney or agent. Please include the name, address, and telephone number of the attorney or agent.

#4. List the telephone number of the contact person

#5. If you are not the owner of this parcel of property, please disclose your relationship to the parcel.

#6. Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints must be used. However, for ease of administration, parcels that (1) are in the same taxing district (2) have identical ownership, and (3) form a single economic unit should be included in one complaint. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper. / Enter the address or physical location of the property on which the complaint is being filed.

#7. Describe the primary or principal use of the parcel of property on which you are filing the complaint.

#8. Enter the parcel numbers(s) of each parcel of property on which you wish to file a complaint.

#8.A. Disclose your opinion of the fair market value of parcel. This is typically expressed as the price at which this parcel would probably sell if offered on the open market.

#8.B. Multiply the value you entered in #8.A. by 35% (this value is also known as the 35% assessed or taxable value) and enter here.

#8.C. Enter the current total taxable value taken directly from tax bill (this value is also known as the 35% assessed or taxable value). If you do not receive your tax bill, call the Auditor's office at (513) 887-3154 and request the assessed or taxable value of your parcel(s).

#8.D. Subtract the value shown in #8B from #8C. This is the increase or decrease in the total taxable value that you are seeking for each of the parcels on which a complaint is being filed.

#9. Disclose the reasons why you are filing complaint. Please attach additional sheets if necessary.

#10. Please answer the question. If the property on which you are filing has been sold within the last three years, please attach a copy of the purchase agreement, escrow statement or other evidence supporting sale price.

#11. Please answer the question. If the property on which you are filing has not been sold but was listed for sale within the last three years, please attach copy of listing agreement.

#12. Please answer the question.

#13. Please answer the question.

#14. Please be advised that the Ohio Revised Code prohibits appeals being filed unless one of the following is checked. Please check all that apply to your parcel and enclose and explanation.

Please date and sign this complaint form BEFORE A NOTARY PUBLIC. Mail completed form to Butler County Auditor's office, Board of Revision, 130 High Street, Hamilton, OH 45011

**BUTLER COUNTY BOARD OF REVISION GUIDELINES FOR FILING A COMPLAINT
2010 Tax Year**

**READ!!!! IMPORTANT INFORMATION
FAILURE TO ACCURATELY AND COMPLETELY FILL OUT YOUR COMPLAINT
FORM MAY RESULT IN DISMISSAL OF YOUR COMPLAINT**

****If the affected property is in a name other than your individual name, you may need to consult with an attorney familiar with the property value complaint process. Our office personnel are not permitted to give legal advice. Please carefully read section 5 of the enclosed Practices and Procedures packet.****

You must enter your requested value for the property on line 8 of the complaint form. The law states that your property value is the only basis for your complaint, not the amount of your taxes. By law, you cannot contest taxes in the Board of Revision. Remember, property values, NOT TAXES, are contestable by the Board of Revision. *The Board of Revision is charged, under Ohio law, with determining the value of your property as of January 1, 2010.*

Please fill in line 9 of the complaint form and write clearly. Attach another sheet of paper if the 3 lines provided are not enough room. Line 9 requires you to explain why you believe the value of the property should be changed.

IMPORTANT: The Board of Revision has no authority by law to change your property's value based on the Auditor's valuations of other properties in your neighborhood.

Under Ohio law THE BURDEN OF PROOF IS ON YOU. You must prove that the value you have requested is the fair market value for the property as of January 1, 2010. Just stating a problem that exists with the property, without evidence to support it, will not work to your advantage. Decisions at the hearing regarding value will be made according to the evidence you present. It is in your best interest to include with your complaint form whatever information you intend to present at your hearing. Do not wait until you receive your hearing notice to send your information.

If you have additional information that you did not send with your complaint form, send it in at least 10 working days before the date of the hearing. Documentation must be submitted in triplicate. Examples of documentation would be appraisals, construction costs, lease agreements, etc. We do not give continuances because you and/or your appraiser are not prepared.

By law, hearing notices are sent to you by certified mail not less than ten days prior to your hearing. Read your hearing notice carefully. Failure to appear at the assigned date and time will likely result in dismissal of your case. It is your responsibility to pick up your mail when you receive notice from the post office. It is also your responsibility to notify the Auditor's office if your address changes during the course of your pending Board of Revision case. All certified mail is time sensitive. Failure to accept your certified mail may result in a missed appeal deadline or a dismissal of your case. *These decision letters will not be re-issued with new deadline dates.* Continuances for hearing may be granted only once. Any request for a continuance must be directed to the Board by contacting our office in writing within 7 calendar days of the scheduled hearing.

If you have any questions you may contact our office The Board of Revision's address is:

130 High St. Third Floor
Hamilton, OH 45011
(513) 887-3765
vierlingdl@butlercountyohio.org

hearings at a party's request. Requests for continuances should be directed to the Board's secretary in writing within seven calendar days of the scheduled hearing.

(B) All hearings shall be open to the public and shall be recorded for later transcription or stenographically reported. Deliberations of the Board following a hearing are not open to the public.

(C) Complainants filing on their residential properties should plan on a hearing that lasts ten to twenty-five minutes during which they will be asked to explain in their own words why their property should be valued as requested in their complaint.

(D) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be made based on material submitted to the Board in advance. PLEASE NOTE:

Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing.

(E) The Board reserves the right to maintain control of the length of each hearing and to limit testimony solely to matters which will help resolve the complaint.

(F) The Board reserves the right to maintain proper decorum in the hearing room.

9. Order of Hearing

(A) All persons who wish to present testimony or evidence before the Board must be sworn or affirm to tell the truth. The Board will not accept testimony or evidence from persons who do not swear or affirm to tell the truth.

(B) The complainant shall present his evidence, which may include witnesses testifying on the complainant's behalf, first. Any counter-complainant shall proceed next.

(C) The Board or its counsel may interrupt or examine complainant and/or counter-complainant, parties, and their witnesses at any time.

(D) Limited cross-examination will be permitted between parties at the Board's discretion. All questions and comments will be addressed to the Board's chairman.

10. Evidence

The Board will receive and consider certified copies of

official documents presented to or created by a County office in order to conduct public business, such as deeds, certificates of transfer, court orders, and real property conveyance tax forms. The Board may also consider any document produced by a party or witness, provided that the party or witness is capable of testifying to its authenticity and relevance. The Board need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person not present at the hearing and capable of being cross-examined by the Board.

If you have additional information that you did not send with your complaint form, send it in **at least 10 working days before the date of the hearing**. We do not give continuances because you and/or your appraiser are not prepared.

A valuation complaint may be filed based on an auditor's conveyance form showing the recent sale price of one or more pieces of real estate. Where this is the case, respondents who do not agree with setting the real estate's value at the conveyance form's stated price are urged to provide the Board with evidence showing what is included in the sale price besides exclusively the real estate's value and what value was attributed to that non-real estate property in the sale price.

11. Continuance In Progress By The Board

The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from statutory counsel. If a hearing is to be continued in progress, a date and time for resumption of the hearing must be established at the time the hearing is continued so no further notices need be mailed.

12. Briefs

(A) At any time prior to the issuance of a final decision and order on a complaint, The Board may require briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a brief within the time limit, the Board may exclude the brief from its consideration.

(B) Two complete and accurately conformed copies of each brief shall be filed with the signed original.

13. Voluntary Withdrawal

The complainant may voluntarily withdraw a

complaint by filing a written notice of withdrawal at any time before the commencement of testimony. Dismissal of an original complaint will result in dismissal of any counter complaint filed under the same case number.

14. Dismissal For Failure To Prosecute

The Board may journalize an order dismissing a complaint or counter-complaint when the complaining party fails to appear and fails to have requested a continuance in a timely manner after being notified of the hearing.

15. Decisions

All decisions by the Board will be made on record. Copies of said decisions will be mailed to all parties by certified mail. **It is your responsibility to pick up your mail when you receive notice from the post office. It is also your responsibility to notify the Auditor's office if your address changes during the course of your pending case.** All certified mail is time sensitive. **Failure to accept your certified mail may result in a missed appeal deadline or dismissal of your case.** These decision letters will not be re-issued with new deadline dates.

16. Documents

Pursuant to Revised Code Section 5715.07, all files, statements, returns, etc. of any kind relating to the assessment of real property which are in the office of a county auditor or in the possession of such officer or board shall be open to public inspection. No exception is made in R.C. 5715.07 for materials which would normally be exempt from disclosure under the Ohio open records law-Revised Code 149.43.

17. Fees

Anyone requesting a copy of any document of this Board shall be charged a reasonable fee therefor as set by the Board.

18. Estimated Payments

You are responsible for paying your taxes when they are due, even when your complaint is pending before the Board of Revision. You also have the opportunity to make a partial payment based on your opinion of value subject to any interest and penalty as prescribed by Ohio Revised Code 5715.19 E.

You must make this arrangement through the Auditor's office only. Failure to do so may result in penalties applied to your bill.

PRACTICES AND PROCEDURES FOR TAX YEAR 2010

BUTLER COUNTY BOARD OF REVISION

Please mail completed forms to:
**130 HIGH STREET, 3RD FLOOR
HAMILTON, OH 45011
PHONE: (513) 887-3150
FAX: (513) 887-3149**

1. Rules

The following rules promulgated in accordance with Chapter 5715 and Section 323.66(B)(1) of the Ohio Revised Code are provided for your convenience and to assist you in the preparation of your case. The rules are not to be construed as legal advice, and the Board of Revision is not necessarily bound by these rules to the extent that they may be inconsistent with Ohio law.

2. Organization

(A) The Board of Revision shall herein be referred to as the "Board". The office of the Board shall be at 130 High St. Third Floor, Hamilton, Ohio 45011 and shall be open every day from eight a.m. to five p.m., Saturday, Sunday and legal holidays excepted.

(B) The board shall consist of the Auditor, Treasurer, and President of the County Commissioners or their appointed designee.

(C) The Board shall be in continuous session and open for the transaction of business during the business hours herein provided. All sessions, except for deliberations, shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.

(D) All of the documented proceedings of the Board shall be a public record and each member's vote shall be recorded on the record as cast.

3. Service

(A) All pleadings, briefs, papers and other documents filed by a complainant or counter-complainant subsequent to the filing of the complaint or counter-complaint, shall be filed in triplicate with the secretary for the Board and also be served by the party filing the brief or document upon all adverse parties or their counsel by regular U.S. Mail within three days of the filing with the Board.

(B) Said pleadings, briefs, papers and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made.

(C) Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney's or the party's last known address. Service by mail is complete upon mailing.

4. Copies

Any document that is filed with the Board shall be filed as one (1) copy on letter size (8 1/2" x 11") paper in a manner which is not permanently bound (i.e. no staples or binders). Materials should be paper clipped, rubber banded or enveloped.

5. Appearance and Practice Before the Board

(A) Filing Of Complaints For Revaluation:

The following persons are allowed to file complaints for the revaluation of property in the state of Ohio:

-Any land owner of record in the county may file with respect to any parcel of property located in the county.

-An Ohio Licensed attorney representing the owner of record of affected property

-An Ohio licensed attorney representing a Board of Education within whose jurisdiction the affected property is located

-An Ohio licensed attorney representing the Board of County Commissioners of the county where the property is situated

-The Prosecuting Attorney of the county where the property is situated, either in his name as prosecuting attorney or representing the Treasurer or the Board of County Commissioners

-An Ohio licensed attorney representing the board of township trustees of any township with territory within the county

-An Ohio licensed attorney representing the mayor or legislative authority of any municipal corporation with any territory in the county

-An officer of a corporation which is the owner of affected property

-A Limited Partner of a Limited Partnership which is the owner of affected property

-A General Partner of a General Partnership which is the owner of affected property

-A Trustee of a Trust which is the owner of affected property

All complaints filed by persons other than those listed in this section will be dismissed

(B) Practice Before The Board of Revision:

The Supreme Court of Ohio has recently eased the requirements for filing complaints with the Board of Revision and Officers of Corporations and Partners of General and Limited Partnerships and Trustees may now sign complaints as set forth above. However, questioning witnesses and making legal arguments is still included within the practice of law and may only be performed by the actual owner of record of the property or by the owner's Ohio licensed attorney. Attorneys representing

parties will not be permitted to testify or appear in any capacity other than as counsel. Attorneys licensed in jurisdictions other than Ohio will not be allowed to practice before the board.

(C) NO LEGAL ADVICE TO BE GIVEN BY

BOARD OF REVISION OR AUDITOR'S OFFICE:

The Board of Revision and the Auditor's office are not in a position to give legal advice. Questions about your specific situation must be directed to your attorney.

6. Complaints-Filings

(A) The complaint filing period is January 1 through March 31. Complaints filed after the March 31 deadline will be dismissed by the Board. Revised Code 5715.13

provides the complaint or counter-complaint (DTE Form, 1) must be filled out in its entirety, be signed by the complaining party or on the complaining party's behalf, and be verified under oath showing the facts upon which it is claimed the change in valuation should be made: failure to do so may result in a dismissal.

THE BURDEN OF PROOF IS ON THE

COMPLAINANT. If a party intends to utilize any of the following information in support of its complaint, such party shall file it with the complaint no later than ten working days before the date of the scheduled hearing.

(1) For complaints on Residential Property, the following documentation should be submitted in triplicate:

a. Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.

b. Photographs of the property, if available.

c. Construction cost of new building (certified by the builder), if applicable. These should include both hard and soft costs.

d. Appraisal Report if such is intended to be offered as evidence.

e. Certified estimates from a contractor for repairs cited on the complaint.

f. Any other supporting documents.

(2) For complaints on Commercial/Industrial Property the following information should be submitted in triplicate:

a. Closing statement, purchase contract and a copy of the conveyance statement, if applicable.

b. Lease agreements and/or rent rolls, if applicable.

c. Photographs, Income and Expense Statements appropriate schedules of the complainant's Federal Income Tax Return.

d. Construction cost of new building, if applicable (certified by the builder). These should include both hard and soft costs.

e. Appraisal report if such is intended to be offered as evidence.

f. Certified estimates from a contractor for repairs cited on the complaint.

g. Any other supporting documents.

(3) For complaints on Agricultural Land the following information should be submitted:

a. Closing statement, purchase contract and a copy of the conveyance statement, if applicable.

b. Topography Map (may be obtained from the Butler County Engineer).

c. Acreage total

(4) Only one complaint per parcel may be filed in one triennial period by the same complainant unless the complainant demonstrates that one of the exceptions on Line 14 of DTE Form 1 applies, or unless an exception in R.C.5715.19 applies. A complaint filed, even though dismissed or voluntarily withdrawn, is considered a filing under this section.

(5) Pursuant to ORC 5715.19, in instances in which the complainant requests a reduction or increase in true value greater than \$50,000, the party who did not file that complaint, which is either the school district in which the property is located or the owner of the property identified in the complaint, will be notified of the filing of the complaint and such non-complaining party will then have 30 days in which to file a counter complaint.

7. Preliminary Motions

(A) Any preliminary motion made by a party shall be presented to the Board at least ten days before the scheduled hearing.

(B) The Board may refer motions to its statutory counsel (the Butler County prosecutor) for his opinion on the merits of the motion, but not the value of any parcel involved.

8. Hearings

(A) If not resolved by other informal processes which must then be submitted to and approved by the Board, the Board's secretary will schedule complaints for a hearing and serve written notice of the time and place of hearing by certified mail to all affected parties. In rare circumstances for good cause shown, the Board may continue