



Frequently Asked Questions Homeowner Assistance Program Franklin County Board of Revision

Q: If I think the county auditor's valuation of my property is incorrect, what can I do?

If you feel that the Auditor's appraised value of your property is too high or too low, you may file a complaint with the Franklin County Board of Revision (BOR) to contest the valuation amount. At the BOR hearing, you may present information such as recent appraisals or current sales data for similar properties in your neighborhood to support your complaint.

Complaints must be received by the Auditor's office on or before April 1, 2024. If a complaint is filed by mail or certified mail and has a United States postmark (on the envelope or sender's receipt) of April 1, it will be considered filed on April 1.

The Auditor's office also provides an e-filing option for homeowners who prefer to file their BOR complaints electronically. E-filing offers homeowners an efficient way to file a complaint via the BOR website at www.franklincountyauditor.com/real-estate/board-of-revision.

Deadline to file is April 1st, 2024

Q: How does the Auditor's office determine the value of my property?

Appraisal of residential property by the county auditor is based on several factors, including:

- Land value plus the cost of constructing the building and site improvements.
- The sale price of similar properties in the area, with adjustments for differences in acreage or square footage of the building, topography, age of the building, and other improvements.
- The estimated operating income is derived from the subject property using market rents, expenses, and vacancy factors.

Q: How often are property values updated by the Auditor's office? How is it done?

Adjustments to property values occur in Ohio every three (3) years.

- Mass appraisal is the process of valuing many properties at the same time using standardized procedures required by state law.
- 3 years of sales data are reviewed for each delineated neighborhood to adjust values to market rates.
- Computer-assisted mass appraisal (CAMA) is an automated data management system used by Auditor's office appraisal personnel to ensure tax equity through uniform valuations on a significant number of parcels located in the county.

Questions or concerns? Contact Michaella Radich at michaella.radich@franklincountyohio.gov

Q: How does a homeowner prepare for a BOR hearing?

During the BOR process, the complainant has the burden of proof, which means that it is the responsibility of the complainant to effectively support their opinion of value. The complainant must provide reliable and credible information, evidence, and facts that demonstrate the purported market value of their property.

The following is a list of items that may be used as evidence to help demonstrate market value:

- A record of an open market sale of the property from the last three years
- A recently completed independent appraisal
- A list of recent sales of nearby similar properties (similarities can include the age of the property, square footage, and location)
- A realtor's Comparative Market Analysis of similar recently sold properties
- Itemized professional estimates, receipts, or photographs establishing costs for fixing an issue on the property

The following is a list of items that the BOR cannot accept as evidence:

- Lists of the Auditor's appraised value of similar properties
- Descriptions of the upkeep conditions of surrounding properties
- General neighborhood concerns
- Disagreements about tax rates or amounts due

Q: What happens after the Homeowner Assistance Program Clinic?

If a homeowner decides to file a complaint with the Board of Revision, the volunteer will notate the homeowner's decision on the Clinic Reporting Form and an Auditor representative will follow up with the homeowner to ensure that their complaint is filed properly by April 1st.

A homeowner is **not** required to file a complaint with the Board of Revision by participating in the program. The opportunity to file a complaint with the BOR is the next action step if the homeowner disagrees with the Auditor's appraised value of their property.

If a homeowner does not want to file a complaint, no further action is necessary.

Q: What happens after a property owner files a complaint?

After a homeowner submits a completed complaint form (DTE 1) and it is reviewed by the Auditor's office, the case is scheduled with the BOR or through the Auditor's Mediation Program. The Mediation Program is a less formal process than the Board of Revision that can be an efficient way for a homeowner to resolve their complaint.

If a homeowner's case is not chosen for Mediation, then a hearing will be scheduled with the Board of Revision, which is a three-member panel comprised of the county auditor, treasurer, and president of the board of county commissioners or their representatives. The BOR will give all parties not less than ten (10) days advance notice before the hearing.

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Q: Do property owners need an attorney to file a BOR complaint?

For property deeded to an individual, an attorney is not required. Representation by an attorney is always encouraged. You may also want to consult with a real estate attorney for legal advice.

Q: How long does the process take?

Many factors impact the time it takes to completely process each BOR case: the total number of complaints received by the BOR, the number of prior-year cases still pending with the BOR, statutory time frames to which the county auditor and BOR must adhere, whether local boards of education file counter-complaints and more. Cases not countered by a board of education can typically be scheduled sooner. Generally, a minimum of six (6) months are required to schedule a BOR case, depending on its complexity and if the case is countered.

Q: Why do some cases involve the school district's Board of Education?

Pursuant to Ohio Revised Code 5715.19, a board of education is permitted to file a counter-complaint if a property owner seeks a valuation reduction amount equal to or greater than \$50,000 appraised value (\$17,500 taxable value). Historically, boards of education do not file on residential, owner-occupied properties.

Q: What happens at a BOR hearing or Mediation session?

BOR hearings and mediation sessions are generally limited to 20 minutes, during which the complainant may describe their property's physical characteristics and present reliable and credible evidence that is probative of their opinion of the property's true market value. The burden of proof rests on the property owner to present sufficient evidence to demonstrate the true market value of the subject property. Failure to meet that burden may result in no change in appraised value.

All documents submitted for evidence will be marked and remain with the Board of Revision. After the complainant's presentation, they may be asked questions by the remaining parties' counsel or the BOR hearing officer.

Q: What is the mediation program?

Mediation is a method by which complainants can settle Board of Revision cases without a formal BOR hearing. This process involves the complainant, an independent mediator, and a representative of the Franklin County Auditor's office (FCAO). During the process, the mediator assists with communication and negotiation between the complainant and the FCAO representative to help them reach a voluntary agreement regarding the Auditor's appraised value of the complainant's property. The Board of Revision must approve any agreement reached in mediation.

Q: How do I request mediation?

A property owner does not need to choose between mediation and the regular BOR process when filing a complaint. Rather, the Auditor's office reviews each complaint to determine its eligibility for mediation.

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Q: What are the benefits of mediation?

Mediation provides the property owner with greater control over the potential outcome of their BOR case than they might experience through a formal BOR hearing. Most mediations occur over the phone, so a property owner need not worry about traffic or parking to visit the Franklin County Office Tower downtown. The issues related to their complaint are also discussed in an informal, relaxed, and conversational format without the formal structure of a BOR hearing.

Q: What if I am not happy with the BOR decision?

The BOR has 90 days to issue a decision by certified mail to all parties involved. If a complainant is not satisfied with the decision issued, there are two options to appeal. A complainant or counter complainant may appeal to the Board of Tax Appeals within 30 days of the BOR sending the decision letter. Appeal forms may be found on the BTA website at bta.ohio.gov.

For additional information about the BOR and Mediation program, visit the Auditor's office website at <https://www.franklincountyauditor.com/real-estate/board-of-revision/bor-faq>.