

# **MONTGOMERY COUNTY BOARD OF REVISION WORKSHOP**



# WHAT IS THE BOARD OF REVISION?

- Three person board with a representative of the County Auditor, County Treasurer and the Board of County Commissioners.
- The job of the BOR is to review and adjust taxable property values that comes before the board.
- The BOR is able to change or adjust taxable property values if the applicant has proven that a reduction or an increase is appropriate.

# HOW DO I FILE A COMPLAINT?

## THE THREE WAYS TO FILE A COMPLAINT

1. File electronically at [www.mc-bor.org](http://www.mc-bor.org).
2. Fill out and print form from website
3. Paper form

Complaints must be filed by March 31<sup>st</sup>, 2015.

# WHAT HAPPENS AFTER I FILE?

- A hearing will be scheduled
- Notice will be sent by certified mail
- Hearings will take place on the Third Floor of the Montgomery County Administration Building between 8am and 4pm.

# Special Rules For Large Value Changes

- If you request a change in value of more than \$50,000, the BOR must inform your local school district.
- The school district will have 30 days to file a counter complaint
- The BOR must wait until those 30 days have passed to set the hearing.

# HOW DO I PREPARE FOR A HEARING?

- The Complainant has the burden of proof.
- You must provide evidence that will support your opinion of value.



# WHAT EVIDENCE IS NEEDED?

## Examples of evidence the BOR will consider

1. A settlement statement from an arms length sale in the last two years.
2. A recent appraisal as of January 1, 2014.
3. A list of recent sales of similar properties.  
Similarities can include age, square footage and location.
4. A realtor's Comparative Market Analysis of similar recently sold properties.
5. Itemized estimates, receipts and photos establishing costs of fixing a problem on the property.

# WHAT HAPPENS AFTER HEARING?

- Decision will be issued by certified mail within 90 days
- The BOR can increase, decrease or maintain the current value.
- The decision will remain in effect until the next value update in 2017.



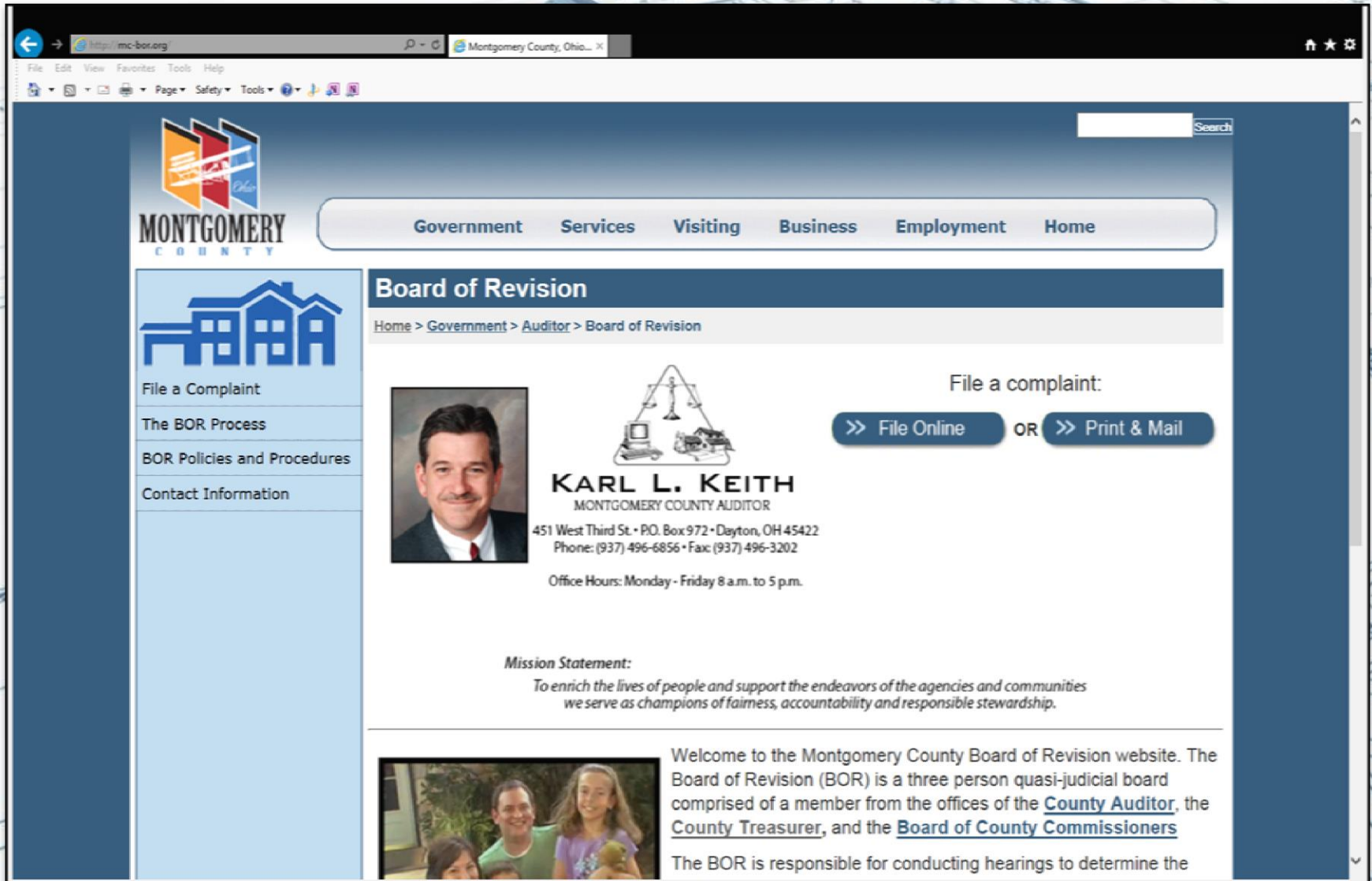
# **CAN I APPEAL A BOR DECISION?**

- You may appeal a decision made by the BOR.
- You have two choices. You may appeal to the Ohio Board of Tax Appeals in Columbus or the Montgomery County Court of Common Pleas in Dayton.
- You must file an appeal within 30 days of receiving your decision letter.

# HOW DO I FILE A COMPLAINT ONLINE?



# Log on to [www.mc-bor.org](http://www.mc-bor.org)



The screenshot shows a web browser window with the address bar displaying <http://mc-bor.org>. The page features the Montgomery County logo on the left and a navigation menu with links to Government, Services, Visiting, Business, Employment, and Home. A search bar is located in the top right corner. The main content area is titled "Board of Revision" and includes a breadcrumb trail: Home > Government > Auditor > Board of Revision. On the left side of the main content, there is a sidebar with links: File a Complaint, The BOR Process, BOR Policies and Procedures, and Contact Information. The central part of the page features a portrait of Karl L. Keith, Montgomery County Auditor, with his contact information: 451 West Third St. • P.O. Box 972 • Dayton, OH 45422; Phone: (937) 496-6856 • Fax: (937) 496-3202; Office Hours: Monday - Friday 8 a.m. to 5 p.m. To the right of the portrait is a section titled "File a complaint:" with two buttons: ">> File Online" and ">> Print & Mail". Below this is a "Mission Statement:" section with the text: "To enrich the lives of people and support the endeavors of the agencies and communities we serve as champions of fairness, accountability and responsible stewardship." At the bottom, there is a photo of three people and a paragraph of text: "Welcome to the Montgomery County Board of Revision website. The Board of Revision (BOR) is a three person quasi-judicial board comprised of a member from the offices of the County Auditor, the County Treasurer, and the Board of County Commissioners. The BOR is responsible for conducting hearings to determine the

**MONTGOMERY COUNTY**

Government Services Visiting Business Employment Home

## Board of Revision

Home > Government > Auditor > Board of Revision

**KARL L. KEITH**  
MONTGOMERY COUNTY AUDITOR  
451 West Third St. • P.O. Box 972 • Dayton, OH 45422  
Phone: (937) 496-6856 • Fax: (937) 496-3202  
Office Hours: Monday - Friday 8 a.m. to 5 p.m.

File a complaint:  
>> File Online OR >> Print & Mail

**Mission Statement:**  
*To enrich the lives of people and support the endeavors of the agencies and communities we serve as champions of fairness, accountability and responsible stewardship.*


Welcome to the Montgomery County Board of Revision website. The Board of Revision (BOR) is a three person quasi-judicial board comprised of a member from the offices of the County Auditor, the County Treasurer, and the Board of County Commissioners. The BOR is responsible for conducting hearings to determine the


# Enter Your Parcel ID

http://www.mc-bor.org/app/borcomp.cfm?s=1 Montgomery County, Ohio...

File Edit View Favorites Tools Help

Page Safety Tools

 **MONTGOMERY**  
COUNTY



[File a Complaint](#)  
[The BOR Process](#)  
[BOR Policies and Procedures](#)  
[Contact Information](#)

[Government](#) [Services](#) [Visiting](#) [Business](#) [Employment](#) [Home](#)

[Search](#)

## Board of Revision

[Home](#) > [Government](#) > [Auditor](#) > Board of Revision

### COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

**MUST BE SUBMITTED BETWEEN JANUARY 1 AND MARCH 31**

**Step 1: PARCEL**

[Add](#) [Lookup Parcel](#)

Enter parcel exactly (including all spaces) as is appears on your taxbill.

# MAKE SURE THE CORRECT PROPERTY ADDRESS AND VALUE APPEAR

Browser address bar: <http://www.mc-bor.org/app/borcomp.cfm?se=1> Montgomery County, Ohio...

Navigation menu: Government Services Visiting Business Employment Home

Search bar: [Search]

Montgomery County logo

Left sidebar menu:

- File a Complaint
- The BOR Process
- BOR Policies and Procedures
- Contact Information

## Board of Revision

Home > Government > Auditor > Board of Revision

### COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

MUST BE SUBMITTED BETWEEN JANUARY 1 AND MARCH 31

Step 1: PARCEL

[Input field] [Add] [Lookup Parcel]

Enter parcel exactly (including all spaces) as is appears on your taxbill.

Parcel(s)		Taxable Value	Market Value
Parcel ID	Property Location		
X R72 15613 0013	1519 DRILL AVE	\$ 18,210	\$ 52,030

[Start Over] [Cont. to Step 2]

# ENTER AN E-MAIL ADDRESS AND TELEPHONE NUMBER

Browser address bar: <http://www.mc-bor.org/app/borcomp.cfm?s=2> Montgomery County, Ohio...

Navigation menu: Government Services Visiting Business Employment Home

**MONTGOMERY COUNTY**

**Board of Revision**

Home > Government > Auditor > Board of Revision

## COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

MUST BE SUBMITTED BETWEEN JANUARY 1 AND MARCH 31

Are you the owner? ☒ Yes ☐ No

**Step 2: OWNER/COMPLAINANT INFORMATION**

☒ ORIGINAL COMPLAINT  
☐ COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Owner of Property	
Name:	Mailing Address, City, State, Zip:
PYLES KENNETH D	1519 DRILL AVE, DAYTON OH 45414

Complainant if not owner	
Name:	Mailing Address, City, State, Zip:


Complainant's agent	
Name:	Mailing Address, City, State, Zip:


# ENTER YOUR OPINION OF VALUE

← → http://www.mc-bor.org/app/borcomp.cfm?s=3 Montgomery County, Ohio... x

File Edit View Favorites Tools Help

Page Safety Tools

**MONTGOMERY**  
COUNTY



[File a Complaint](#)

[The BOR Process](#)

[BOR Policies and Procedures](#)

[Contact Information](#)

[Government](#) [Services](#) [Visiting](#) [Business](#) [Employment](#) [Home](#)

[Search](#)

## Board of Revision

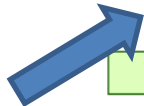
[Home](#) > [Government](#) > [Auditor](#) > Board of Revision

### COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

**MUST BE SUBMITTED BETWEEN JANUARY 1 AND MARCH 31**

• **Step 3: OPINION OF VALUE**

Parcel Number	Column A (Fair Market Value)	Column B 35% of Column A	Column C Current Taxable Value (from tax bill)	Column D Change in Taxable Value (+ or -) (Col. B - Col. C)
R72 15613 0013	<input type="text" value="10,000"/>	\$ 3,500	\$ 18,210	\$- 14,710





# PROVIDE A REASON FOR YOUR VALUE ADJUSTMENT

← → http://www.mc-bor.org/app/borcomp.cfm?se=4 Montgomery County, Ohio... ✕

File Edit View Favorites Tools Help

Page Safety Tools

 **MONTGOMERY**  
COUNTY



[File a Complaint](#)

[The BOR Process](#)

[BOR Policies and Procedures](#)

[Contact Information](#)

[Government](#) [Services](#) [Visiting](#) [Business](#) [Employment](#) [Home](#)

## Board of Revision

[Home](#) > [Government](#) > [Auditor](#) > Board of Revision

### COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

**MUST BE SUBMITTED BETWEEN JANUARY 1 AND MARCH 31**

**Step 4: REASON**

Requested change in value is justified for the following reasons:


360 characters left

# ENTER SALE OR IMPROVEMENT DATA

Browser address bar: <http://www.mc-bor.org/app/borcomp.cfm?s=5> | Montgomery County, Ohio...

Navigation: [Government](#) [Services](#) [Visiting](#) [Business](#) [Employment](#) [Home](#)

**MONTGOMERY COUNTY**



[File a Complaint](#)  
[The BOR Process](#)  
[BOR Policies and Procedures](#)  
[Contact Information](#)

## Board of Revision

[Home](#) > [Government](#) > [Auditor](#) > Board of Revision

### COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

**MUST BE SUBMITTED BETWEEN JANUARY 1 AND MARCH 31**

**Step 5: SALE AND IMPROVEMENTS**

Was the property sold/purchased in the last 3 years? ☐ Yes ☐ No ☐ Unknown

Date of Sale:  Sale Price:

Any improvements completed in the last 3 years?

Improvement Date:  Total cost:

Do you intend to present the testimony or report of a professional appraiser?  
☐ Yes ☐ No ☐ Unknown

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. See O.R.C. 5715.19(A)(2) for a complete explanation. Please check all that apply:

☐ The property was sold in an arm's length transaction ☐ Property lost value due to a casualty  
☐ A substantial improvement was added to the property ☐ Property's occupancy changed by at least 15%

[Back to Step 4](#) [Clear Screen](#) [Review](#)

**FINAL STEPS:  
REVIEW, SIGN AND SUBMIT  
OR  
REVIEW AND PRINT**



**Questions?**  
**We are here to help.**



**Contact us at (937) 496-6856**  
**E-mail: [bor@mcohoio.org](mailto:bor@mcohoio.org)**