

# 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://mc-bor.org/ Montgomery County, Ohio...

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**MONTGOMERY COUNTY**

**Government Services Visiting Business Employment Home**

**Board of Revision**

Home > Government > Auditor > Board of Revision

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

  
  
**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**

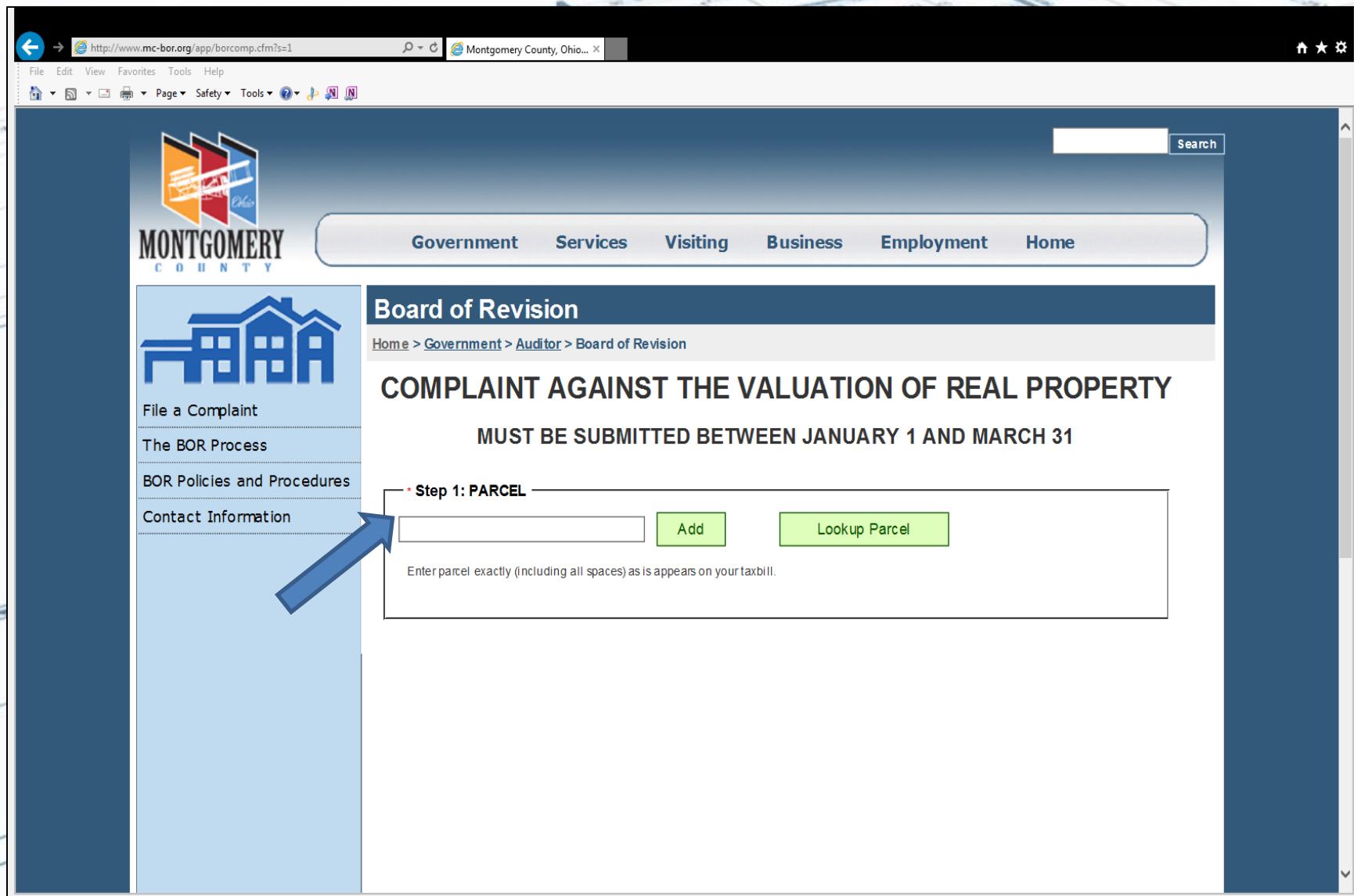
**Mission Statement:**  
*To enrich the lives of people and support the endeavors of the agencies and communities we serve as champions of fairness, accountability and responsible stewardship.*

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 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

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**COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY**

MUST BE SUBMITTED BETWEEN JANUARY 1 AND MARCH 31

**Step 1: PARCEL**

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

Add

Lookup Parcel

File a Complaint

The BOR Process

BOR Policies and Procedures

Contact Information

# MAKE SURE THE CORRECT PROPERTY ADDRESS AND VALUE APPEAR

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

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**COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY**

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**Step 1: PARCEL**

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

**Parcel(s)**

Parcel ID	Property Location	Taxable Value	Market Value
<input checked="" type="checkbox"/> R72 15613 0013	1519 DRILL AVE	\$ 18,210	\$ 52,030

**Start Over** **Cont. to Step 2**

# ENTER AN E-MAIL ADDRESS AND TELEPHONE NUMBER

http://www.mc-bor.org/app/borcomp.cfm?s=2

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**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: PYLES KENNETH D	Mailing Address, City, State, Zip: 1519 DRILL AVE, DAYTON OH 45414
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**Complainant if not owner**

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

Name:	Mailing Address, City, State, Zip:
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# ENTER YOUR OPINION OF VALUE

http://www.mc-bor.org/app/borcomp.cfm?s=3

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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	10,000	\$ 3,500	\$ 18,210	\$- 14,710

Calculate

Back to Step 2

Clear Screen

Cont. to Step 4

File a Complaint

The BOR Process

BOR Policies and Procedures

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Blue arrow pointing to the "Back to Step 2" button.

# PROVIDE A REASON FOR YOUR VALUE ADJUSTMENT

http://www.mc-bor.org/app/borcomp.cfm?i=4

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**Step 4: REASON**

Requested change in value is justified for the following reasons:

360 characters left

Back to Step 3 Clear Screen Cont. to Step 5

# ENTER SALE OR IMPROVEMENT DATA

http://www.mc-bor.org/app/borcomp.cfm?i=5

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**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@mcohio.org](mailto:bor@mcohio.org)**