

# What to Expect at your Board of Revision Hearing

## What is the purpose of the hearing?

- The Board of Revision (BOR) hearing is an opportunity for you to present evidence of the value of your property. The objective of the BOR is to provide the property owner with a fair, independent appeal process for a property's value.
- The Board of Revision does not hear complaints about property taxes.

## Who is present for the hearing?

- The Board is comprised of the County Auditor, the County Treasurer, and one of the County Commissioners, or their representatives.
- Other people in the hearing may include the property owner, legal counsel, an appraiser, and/or a counter complainant.

## How long is a hearing?

- Hearings are scheduled for no more than 30 minutes, but many residential hearings are shorter than that.

## What if I cannot attend my hearing?

- If you cannot attend your hearing and have exceptional circumstances, you may request for a reschedule in writing. Some examples of exceptional circumstances include: death in the family, illness or serious injury, etc.
- Being unprepared for your hearing does not count as an exceptional circumstance.
- You may send a proxy in your place if you notify the Board, in writing, prior to the hearing.

## What happens during the hearing?

- The BOR proceeds similar to a court hearing and will be recorded.
- To start, the hearing officers will introduce themselves and the case and ask you to state your name and relationship to the property for the record. Any individual who testifies and is not an attorney will be sworn in.
- The person who initiated the case will present their case first. They will provide all evidence and testimony to support their requested valuation.
- All documents submitted as evidence will be noted on the record and remain with the Board. It is strongly recommended to submit all evidence at least 5 days before the hearing.
- If an appraisal has been submitted as evidence, the appraiser must appear at the hearing to testify about the facts in their appraisal.
- After the parties have presented their case and testimony, the Board may ask questions or request additional information.

## When will I be notified of the decision?

- After the hearing is complete and all evidence and testimony is on record, the Board members will deliberate.
- A decision will be issued either by certified mail or regular mail and email several weeks after the hearing.
- In some cases, the Board may table a case for further review. If this happens, a final decision may take longer to be finalized.

## What if I don't agree with the Board's decision?

- Complainants have the right to file an appeal of the Board's decision. Within 30 days after the notice of decision letter was sent, you may appeal it to either the Court of Common Pleas or the Ohio Board of Tax Appeals.