



# Board of Revision

## Frequently Asked Questions

### My property taxes increased a lot. Why?

- Recently passed levies coupled with property value increases due to the explosive growth in the local real estate market have lead to higher tax payments for some. These increases are in line with other Ohio counties.
- However, if you believe that your property is not at the fair market value, you have the right to file with the Lucas County Board of Revision (BOR). This is the process that Ohio law outlines for correcting property values. According to Ohio law, the period to file is January 1 - March 31, and no filings can be accepted outside of this window.

### How are property values determined?

- A number of factors influence property values, but they are primarily driven by recent sales in the market area. If you believe that your property's value is not reflective of the market, you have the right to file with the Board of Revision.

### How often can I file with the Board of Revision?

- With a few exceptions outlined by law, one may file with the Board of Revision once in a 3-year update period. This means that, generally speaking, if you file in 2025, 2026, or 2027, you may not file again until 2028, after the next Triennial Update.

### Can I file for someone else, like my mom?

- No. A property owner or their spouse must file on their own property, with a few exceptions such as your attorney filing for you.
- If you have a specific circumstance that you believe allows you to file for someone else under the law, you may email [AuditorBOR@co.lucas.oh.us](mailto:AuditorBOR@co.lucas.oh.us) or call 419-213-4406 to verify.

### Do I need to attend the hearing?

- You are not required to attend the hearing. However, not attending the hearing may limit your options for appeal if you disagree with the Board's final value decision.
- You may send someone with knowledge of the property in your stead. This **must** be noted in writing on the Board of Revision Hearing Attendance Waiver Form.

### I'm having technical difficulties filing online. What do I do?

- Depending on what your difficulties are, there are a few different common resolutions:
- If you are trying to create an account but do not see the confirmation email, first check your "spam" or "junk" folders. If the email is still not there, try clicking "Forgot Password."
- If you are not seeing your property pull up when you search for it, try entering data in only **one** field. For example, try entering just your parcel number with no dashes or spaces, and leaving your address and owner name blank.
- If the site is not loading, try switching your browser or clearing your cookies.
- If you are unable to solve the technical difficulties on your own, you can also call the Lucas County Auditor's Office at 419-213-4406 for assistance, or you can file a paper form instead.
- If you choose to file a paper form instead, it must be signed in front of a notary before being submitted. It can be submitted via mail, in person, or by emailing a scan to [AuditorBOR@co.lucas.oh.us](mailto:AuditorBOR@co.lucas.oh.us)



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### What do I need to do to challenge my property value with the Board of Revision?

- To begin, you will need to submit a formal request to the Board via a DTE 1 form (Complaint Against the Valuation of Real Property) or a DTE 1M form if you are filing on a mobile home.
- You will want to gather your evidence. If you have your evidence ready when you submit the filing with the Board, you can submit it at the same time. Otherwise, it is recommended to submit your evidence at least 5 days prior to your hearing.
- Evidence may be mailed to the below address or emailed to [AuditorBOR@co.lucas.oh.us](mailto:AuditorBOR@co.lucas.oh.us)

Lucas County Auditor's Office  
Attn: Board of Revision  
One Government Center, Suite 670  
Toledo, OH 43604

### What kind of evidence should I submit?

- Common evidence for residential complaints includes: arms-length sales documents (such as closing statements), a recent appraisal report made for tax-valuation purposes, dated photographs, sales data of recent arms-length sales for properties of a comparable size in the market area.
- The property owner **must** submit evidence why they believe the current valuation is not the fair market value. Failure to submit evidence will result in a denial of your case.
- Evidence should be submitted at least 5 days prior to the hearing date.

### Do I need to hire an attorney?

- No, an attorney is not necessary.
- Many commercial property owners decide to hire an attorney since those cases are typically more complicated.

### Why is the local Board of Education filing a complaint against my property?

- The local Board of Education (BOE) can file a counter-complaint against a property if the original filer requested a difference of \$50,000 or more.
- Per Ohio law, the local BOE also has the right to initiate a Board of Revision complaint against the value of a property that recently sold for \$567,000 and 10%, or more, than the Auditor's market value.
- If the BOE initiates a Board of Revision case, the property owner has the right to file a counter-complaint.

### I decided that I don't want to file any more. What do I do?

- You may request, **in writing**, to the Board of Revision to withdraw your case. If you withdraw your case before the decision is made, you retain the right to file with the Board of Revision in a subsequent year.
- You may send your written request to [AuditorBOR@co.lucas.oh.us](mailto:AuditorBOR@co.lucas.oh.us), mail it to the Lucas County Auditor's Office, or fax it to 419-213-4838.

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

- If you would like to appeal the Board's decision, you have the right to do so in either the Lucas County Court of Common Pleas or the Board of Tax Appeals.
- If you choose to appeal, you **must** file your appeal within 30 days of the date of your BOR decision letter and you must serve a copy of the appeal to the Board of Revision.