



BOARD OF REVISION

Guide to Filling Out the DTE 1M

Filing the DTE 1M (Complaint Against the Valuation of a Manufactured or Mobile Home Taxed Like Real Property)

Per ORC, the Board of Revision hears complaints of the value of real property only. A DTE 1M Form must be properly and timely filed to be heard by the Board. A form can be obtained by calling the Auditor Department of Education and Outreach at (419) 213-4406 or online at <https://co.lucas.oh.us/BOR>.

Please be advised:

1. A complaint, by law, can only be filed once per 3-years during either Triennial or revaluation cycle. Therefore, if a BOR complaint was filed on the parcel in calendar year 2024, for tax year 2024 respectively, the complainant CANNOT file on this parcel again until calendar year 2027 for tax year 2027.
2. When submitting this Complaint, parties are encouraged to submit all documents that they intend to present in support of or in opposition to a Complaint **at least 5 days** before the hearing, if you want hearing officers to be familiar with your case.
 - a. If submitting an appraisal, the appraiser must be present at the hearing. If submitting financial documents, the owner of property or employed manager who has personal knowledge of the operations of the property must appear at the hearing.
3. In most cases, a written request for continuance/reschedule is **unlikely** to be granted in the absence of exceptional circumstances (**good cause**). All requests for continuance/reschedule **must** be submitted in writing.
 - a. A request for continuance based on a statement that the Complainant is not prepared to proceed is unlikely to be granted in the absence of exceptional circumstances.
4. Your hearing date will not be scheduled earlier than 30 days after the filing of the Complaint.
5. Per ORC 5715.19(B)(5), if you request a property value change of \$50,000 or greater (market value) the school board will be able to file a counter-complaint. In the case a counter-complaint is timely filed, upon the request of a party, the hearing will be rescheduled.
6. You have a right to waive your appearance at the hearing. To do so, please complete the BOR waiver attendance form.

STEP BY STEP Guide to Filling Out the DTE 1M

In the Header:

1. BOR No. Please leave blank, set by the Auditor's Office.
2. TaxYear is 2026
3. County Lucas, or the county the property is located.
4. Check either Original (if you are challenging the value) OR
Counter (if you are countering a complaint already filed).

In the Body of the Complaint:

1. **Owner of Property**: Enter name and mailing address of the parcel owner, as of the date of filing. Check AREIS to ensure the correct name is used. ***NOTE: Please use the address where you would like hearing notices and decisions mailed, especially if it is different from the subject property address.**
2. **Complainant if not owner**: Most forms should have N/A here. This line ONLY applies in limited situations, such as the executor of estate filing for the estate.
3. **Complainant's Agent**: Please fill this line if someone is representing you, like an attorney. ***NOTE: Please use the address where you would like hearing notices and decisions mailed, especially if it is different from the subject property address.**
4. **Telephone number of contact person**: Best daytime phone number for owner or agent.
5. **Email address of complainant**
6. **Complainant's relationship to property owner, if not owner**: ex. Attorney, executor, or N/A if you are the owner filing for yourself.
7. **Registration (parcel) number from tax bill**: Please provide the parcel number and address for all properties being challenged. Parcel numbers may be found on AREIS Online, property tax bills, or by calling the Auditor's Office at (419) 213-4406.
8. **Principle use of home**
9. **Complainant is seeking a change in value of the property**.
Column A – YOUR request of Fair Market Value (what you believe the property is worth)**
Column B – Enter the current full market value (100% value)
Column C – The difference between Columns A and B
10. **The requested change in value is justified for the following reason**: State EXACTLY why the value should change to the amount requested in Line 9 Column A and be as specific as possible. Example: recent sale price, recent appraisal, comparable neighborhood sales, condition of property, etc. **Please submit for the hearing any evidence which validates the requested reason.** Note: TAXES being too high is NOT a valid reason.
11. **Was the property sold in the last 3 years?** Check Yes or No. If yes, please give the date of sale and amount paid.
12. **If the property was not sold, but listed for sale in the last 3 years, attach a copy of listing agreement or other evidence**: Provide if applicable or state N/A if not.
13. **If any improvements were completed in the last 3 years, show date and cost**: Be specific as possible, showing dates and receipts.
14. **Do you intend to present the testimony or report of a professional appraiser?** Please check Yes, No, or Unknown. (If unsure, please check unknown.)
15. **Exception to the three-year rule**: No person may file a complaint against the valuation of any parcel, if that parcel was filed on in a prior tax year within the same interim period. Exceptions include: new construction, destruction, and change in ownership or decrease of at least 15% in the property's occupancy which has had a substantial economic impact on the property. Please check the appropriate exception, if applicable.

Completed, notarized forms and evidence can be brought in or **Postmarked by March 31, 2026**.

Mail to: Lucas County Auditor's Office

ATTN: Board of Revision
One Government Center, Suite 670
Toledo, OH 43604-2255
or

Electronic Filing Option: Go to: www.co.lucas.oh.us/bor

Additional Information and evidence which may need to be submitted can be sent via email to:
AuditorBOR@co.lucas.oh.us