

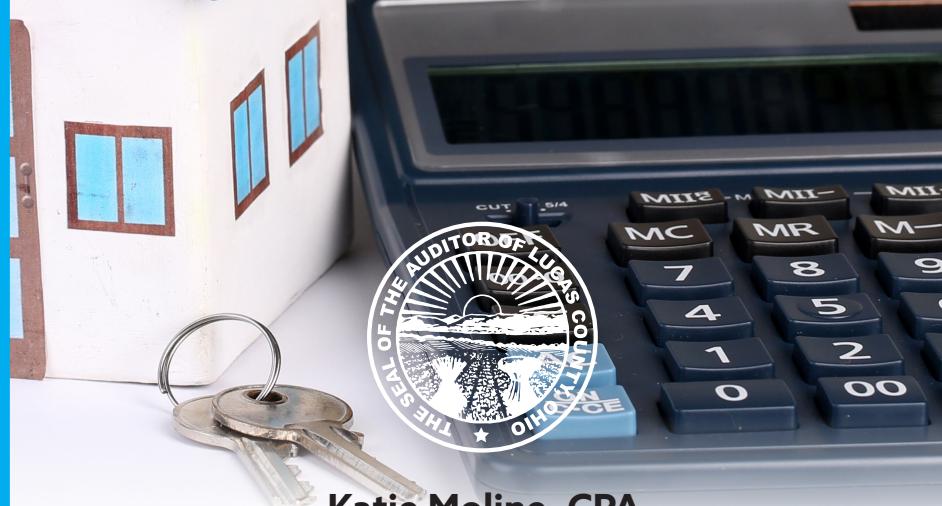
Evidence Examples

Some evidence that the Board of Revision may find useful for residential hearings includes but is not limited to:

- Arms-length sale documentation, including a recorded deed, closing statement, and purchase contract
- Recent qualified appraisal report made for tax-valuation purposes and authenticated by the appraiser in person at the hearing
- Certified estimates from a contractor for work for major structural issues
- Dated photographs of the property and of comparable properties
- Certified statements from a contractor for hard and soft costs of new construction
- Market data analysis of all comparable sales and conveyance statements supporting the analysis



LUCAS COUNTY BOARD OF REVISION



**Katie Moline, CPA
Lucas County Auditor**

419-213-4406

Do:

- Submit the appropriate DTE form, completed, to the Board of Revision between January 1 and March 31
- Provide an email address to the Board so you can receive notices by email and mail, rather than just by certified mail
- Research your property's market area sales (available on AREIS Online)
- Submit evidence to the Board prior to your hearing (examples of evidence that the Board finds useful can be found on the back of this document)
- State all evidence and arguments on the record
- Answer the Board's questions truthfully
- Withdraw your case, in writing, prior to the scheduled hearing if you decide that you do not want to move forward with the case. Keep in mind that you may only challenge your property value once per 3-year valuation cycle, with few exceptions.

Don't:

- Talk about property taxes as a reason why your value should be adjusted.

Property tax rates are set by voters and municipalities, not by the Board of Revision. The Board of Revision process is designed to adjust property values to the fair market value, not to adjust property taxes.



This list is not comprehensive and serves only as a general guide to assist filers with Board of Revision. Following the guidance of this list does not guarantee favorable or unfavorable results in the Board of Revision. All rules of the Board of Revision and Ohio Revised Code are followed. **For a complete copy of the Lucas County Board of Revision Rules of Procedure, please visit co.lucas.oh.us/BOR.** If you have any questions, please call 419-213-4406 or email auditorbor@co.lucas.oh.us