



RALPH T. MEACHAM CPA

MAHONING COUNTY AUDITOR

120 Market Street • Youngstown, Ohio 44503 — Phone 330-740-2010 • Fax 330-480-7571 — auditor.mahoningcountyoh.gov

AUD998

FILING A PROPERTY VALUE COMPLAINT TO THE BOARD OF REVISION

The Board of Revision will hear complaints for the current tax year on the Auditor's value only.

Enclosed please find a DTE form **Complaint Against the Valuation of Real Property**, for your completion and submission. If you choose to file a complaint, a hearing will be scheduled relative to your complaint. Prior to the hearing, you should review and familiarize yourself with the enclosed **Mahoning County Board of Revision Rules of Practice and Procedure**. The balance of this communication will explain the complaint completion and procedure in an effort to make your filing more productive.

The Board of Revision hearing will address the **value** of your property. **Taxes will not be discussed.** **If you wish to discuss taxes, you should speak with your local taxing authority** that is responsible for placing levies upon the ballot.

If you dislike the real property tax structure, you should speak to your state representatives. State representatives have the authority to introduce legislation that can change the tax structure.

The Auditor is responsible for setting a Fair Market Value on your property.

Before submitting your *Complaint Against the Valuation of Real Property* form, review the form to ensure you have provided all requested information.

- Line 4: Please provide an Email Address here to receive notices by both email and ordinary mail. If you do not include an email address, notices will be sent by certified mail requiring a signature.
- Line 8: Parcel Number and Opinion of Value in Column A. **Column A cannot be blank.** You are the Complainant and you will put the value you feel your property is worth in this box.

8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.

| Parcel number | Column A Complainant's Opinion of Value (Full Market Value) | Column B Current Value (Full Market Value) | Column C Change in Value |
|-------------------|---|--|-----------------------------|
| xx-xxx-x-xxx.xx-x | 150,000 | 200,000 | -50,000 |
| | | | |
| | | | |

- Please Sign and Date on the back of the form.

Failure to accurately complete the form may result in the dismissal of your complaint.

Please prepare for your hearing now.

If you fail to appear at your hearing, the Board may only rely on any evidence previously submitted.

Examples of Evidence that may be presented for a **Residential Property** complaint:

1. Recent sale (within 24 months) closing/settlement statements, purchase agreement, and a copy of the conveyance statement, if applicable; accompanied by a **signed and notarized affidavit** (enclosed) attesting that the sale was an arms-length transaction. Or, if the property is listed for sale, copies of listing agreement.
2. Photographs of the property with professional estimates of costs to repair deficiencies.
3. Appraisal Report by a certified appraiser. We reserve the right to question the appraisal/appraiser.

Examples of Evidence that may be presented for a **Commercial Property** complaint:

1. Closing or settlement statements, purchase agreement, and a copy of the conveyance statement, if applicable. Or, if the property is listed for sale, submit copies of marketing/listing agreements.
2. Lease agreements and/or rent rolls, if applicable.
3. Photographs of the property with professional estimates of costs to repair deficiencies.
4. Three years of Income and Expense Statements or appropriate schedules of the Complainant's Federal Income Tax Return.
5. Appraisal Report by a certified appraiser. We reserve the right to question the appraisal/appraiser.

You have the burden of proof in presenting factors such as those cited above to support your claim that your **property value** should be revised.

Please note some factors are **not especially relevant** to the issue of your property's valuation:

1. Pets or other nuisances are present in your area.
2. Neighborhood disputes.
3. Sewer problems, etc. (please contact your local water department or the Mahoning County Sanitary Engineering Department at 330-793-5514).
4. Dissatisfaction with increased taxes. Real estate taxes are the result of voted levies which are placed on the ballot by your local taxing authorities and the Ohio state tax structure.
5. The fact that you have not done anything to your property to increase its value.

BOR appeals for Tax Year 2025 must be filed and received on or before Tuesday, March 31, 2026 by 4:30 pm in the Mahoning County Auditor's Office located in the Mahoning County Courthouse, 120 Market Street, Youngstown, Ohio 44503.

The complaint can be received by mail or in person.

Should you have any questions, please contact this office at (330) 740-2010.

Very truly yours,

Mahoning County Board of Revision

Ralph T. Meacham, CPA
Secretary

Tax year _____ BOR no. _____

County _____ Date received _____

Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use DTE Form 2

Original complaint Counter complaint

Notices will be sent only to those named below.

| | | | |
|---|---|--|-----------------------------|
| | Name | Street address, City, State, ZIP code | |
| 1. Owner of property | | | |
| 2. Complainant if not owner | | | |
| 3. Complainant's agent | | | |
| 4. Telephone number and email address of contact person | | | |
| 5. Complainant's relationship to property, if not owner | | | |
| If more than one parcel is included, see "Multiple Parcels" Instruction. | | | |
| 6. Parcel numbers from tax bill | | Address of property | |
| | | | |
| | | | |
| 7. Principal use of property | | | |
| 8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C. | | | |
| Parcel number | Column A Complainant's Opinion of Value (Full Market Value) | Column B Current Value (Full Market Value) | Column C Change in Value |
| | | | |
| | | | |
| | | | |
| 9. The requested change in value is justified for the following reasons: | | | |
| | | | |

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale _____

and sale price \$ _____ ; and attach information explained in "Instructions for Line 10" on back.

11. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

12. If any improvements were completed in the last three years, show date _____ and total cost \$ _____.

13. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

14. 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. Please check all that apply and explain on attached sheet. See R.C. section 5715.19(A)(2) for a complete explanation.

- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my property.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date _____ Complainant or agent (printed) _____ Title (if agent) _____

Complainant or agent (signature) _____

Sworn to and signed in my presence, this _____ day of _____
(Date) (Month) (Year)

Notary _____

Instructions for Completing DTE 1

DTE 1
Rev. 12/22

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

Who May File: Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

Tender Pay: If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

Multiple Parcels: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form a **single economic unit should be included in one complaint**. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

Notice: If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

General Instructions: Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

Instructions for Line 8. In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

Instructions for Line 10. If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

MAHONING COUNTY BOARD OF REVISION
RULES OF PRACTICE AND PROCEDURE

1. Rules

The following rules are adopted in accordance with Chapter 5715 and Section 323.66(B) (1) of the Ohio Revised Code.

2. Organization

- (A) The Board of Revision shall herein be referred to as the “Board”. The office of the Board shall be at 120 Market Street, Youngstown, Ohio 44503, c/o Mahoning County Auditor’s Office; and shall be open every day from eight thirty a.m. to four thirty p.m., Saturday, Sundays and legal holidays excepted.
- (B) The Board shall consist of the Auditor, Treasurer, and a member of the Board of County Commissioners selected by the Board of County Commissioners or their statutorily appointed designee(s).
- (C) The Board shall be in continuous session and open for the transaction of business during the business hours herein provided. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.
- (D) All proceedings and documents concerning your hearing are public record and may be copied, electronically transferred or displayed on the Auditor’s website.
- (E) Each member’s vote shall be recorded on the record as cast.

3. Service – Counter Complaints

This section pertains to any party filing counter-complaints.

- (A) All pleadings, briefs, papers and other documents filed by a complainant with the Board, subsequent to the filing of the complaint, shall be served upon all parties.
- (B) Said pleadings, briefs, papers and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the name(s) and address(es) of the party(ies) or attorney(s) upon whom service was made.
- (C) Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney’s or the party’s last known address. Service by mail is complete upon mailing.

4. Copies

Any document that is filed with the Board shall be filed as one (1) copy on letter size (8½ “x 11”) paper in a manner which is not permanently bound (i.e. no staples or binders). Materials should be paper-clipped, rubber banded or enveloped.

To the extent possible, documents may be submitted electronically to BOR@mahoningcountyoh.gov.

5. Appearance And Practice Before The Board

- (A) Attorneys at law and owners of record of affected properties are permitted to file complaints for a reduction in value.

According to the Ohio Supreme Court, if the property is in a name other than your individual name, in many cases the complaint should be filed by an attorney.

The Board of Revision is following the directive of the Ohio Supreme Court in dismissing complaints filed by non-attorneys on behalf of a family member (other than a spouse) and persons holding powers of attorney.

Recent Supreme Court and Board of Tax Appeals rulings may permit the Board of Revision to hear cases filed by spouses, trustees, corporate officers and members of an LLC.

Questions about your specific situation must be directed to your attorney.

- (B) Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.
- (C) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

6. Complaints-Filings

- (A) The complaint shall be filed with the County Auditor, once the tax duplicate has been filed with the County Treasurer (around January 1st of each year), and on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real property taxes for the current tax year, whichever is later. Complaints filed after the March 31 deadline will be dismissed by the Board. A United States postmark dated March 31st is proof of timely filing.
- (B) Complaints against the valuation of Real Property use the DTE Form 1.
- (C) Complaints against the valuation of Manufactured or Like Real Mobile Homes use the DTE Form 1M.
- (D) Complaints regarding issues other than valuation, i.e. CAUV, use the DTE Form 2.
- (E) The complaint form must be filled out in its entirety; failure to do so may result in a dismissal.
THE BURDEN OF PROOF IS ON THE COMPLAINANT.
- (F) Any complainant shall file with the complaint or at a time not later than **ten (10) calendar days** before the date of scheduled hearings the following information:
- (1) For complaints on Residential Property the following information should be submitted for review by the Board of Revision. This information may be useful to the Board in determining whether an adjustment to the property value is warranted.
 - a. Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.
 - b. A recent Appraisal Report if such is intended to be offered as evidence. Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will then advise the Board if he or she is in agreement with the Appraisal Report. The Board will then weigh all evidence and establish a value.
 - c. Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing current value based on the age/condition of the property.
 - d. Any other supporting documents, i.e. including but not limited to photographs or maps of the property.
 - (2) For complaints on Commercial/Industrial Property the following information should be submitted:
 - a. Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
 - b. Lease agreements and/or rent rolls, if applicable.
 - c. Photographs, three preceding years of Income and Expense Statements or appropriate schedules of the complainant's Federal Income Tax Return.
 - d. Construction cost of a new building, if applicable (certified by the builder). These should include both hard and soft costs.
 - e. Appraisal report if such is intended to be offered as evidence.
 - f. Certified estimates from a contractor for repairs cited on the complaint.
 - g. Any other supporting documents.
 - (3) The information referenced in subsections (1) and (2) above shall be submitted to the Board of Revision no later than **ten (10) calendar days** prior to the scheduled hearing.
 - (4) Only one complaint per parcel may be filed in one triennial period unless the complainant alleges that one of the exceptions on Line 15 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies. If the complaint is withdrawn prior to the commencement of the hearing, the property owner retains the right to file a subsequent property valuation complaint within the current triennial period.
 - (5) If the complainant bases his complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.

(G) Failure to produce documentation in the manner required by Rule 6 may result in materials being held inadmissible by the Board.

7. Preliminary Motions

(A) Any preliminary motion made by a party shall be presented to the Board at least ten days before the scheduled hearing.

(B) The Board may refer motions to its statutory counsel, the Mahoning County Prosecutor, for his opinion on the merits.

8. Hearings

(A) The Board's secretary will schedule each complaint for a hearing and written notice thereof shall be given to the parties or their representatives of the time and place of the hearing.

(B) The Board shall have sole discretion in its determination as to as to the means in which to conduct its hearings.

(C) Hearing Notices that provide the time and place of hearing, and final notices providing the Board's determination, will either be sent to the parties by certified mail or, in the event the Board has record of an internet identifier of record associated with the owner and/or the complainant (if not the owner), by ordinary mail and by internet identifier of record. It is the owner/complainant's responsibility to pick up certified mail when notice is received from the Postal Service.

(D) All hearings shall be open to the public and shall be recorded for later transcription or stenographically reported.

(E) Complainants filing on their residential properties should plan on a hearing that lasts ten to twenty-five minutes.

(F) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be made based on material submitted to the Board in advance. PLEASE NOTE: Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing.

(G) The Board of Revision reserves the right to maintain control of the length of each hearing and to limit extraneous commentary. This helps to assure that complainants scheduled throughout the day are not kept waiting.

(H) The Board of Revision reserves the right to maintain proper decorum in the hearing room.

(I) If the property owner or other witness(es) with actual first-hand knowledge of the operations and financial aspects of the property fail to appear at the scheduled hearing, the Board will decide the case based upon the evidence, if any, in the record.

9. Order of Hearing

(A) The complainant shall present his evidence, which may include witnesses testifying on the complainant's behalf, first. Any counter-complainant shall proceed next. The Auditor's office will be represented by a qualified witness who shall testify last unless the choice is made by the Auditor not to present testimony.

(B) The Board or its counsel may interrupt or examine the parties and their witnesses at any time.

(C) Limited cross-examination will be permitted between parties at the Board's discretion. All questions and comments will be addressed to the Board's chairman.

(D) If the Board concludes that the appraisal or other evidence submitted in support of the asserted value in the property valuation complaint is deficient, the Board may request the County Auditor to engage an independent appraiser to prepare a fee appraisal of the subject property as of the tax lien date. The fee appraisal shall be submitted as evidence to the Board. The independent appraiser shall be subject to examination by the Board and cross-examination by the property owner or the property owner's duly appointed representative.

10. Evidence

The Board need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person not present at the hearing and capable of being cross-examined by the Board. Any evidence to be considered at a hearing shall be submitted to the Board and exchanged with all parties not less than 10 days before the date of the scheduled hearing. This particularly applies to fee appraisals.

11. Continuances Limited

For good cause shown, the Board may continue hearings at a party's request. Request for continuances should be directed to the Board within 10 days prior to the scheduled hearing. The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from statutory counsel.

12. Briefs

(A) At any time prior to the issuance of a final decision and order on a complaint, the Board may require briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a brief within the time limit, the Board may exclude the brief from its consideration.

(B) One complete and accurately conformed copy of each brief shall be filed with the signed original.

13. Voluntary Withdrawal

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. A voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

14. Dismissal For Lack of Jurisdiction

The Board may journalize an order dismissing a complaint if the complaint is found to be defective and the Board lacks jurisdiction to hear the complaint.

15. Decisions

All decisions by the Board will be made on the record at a public hearing. Copies of said decisions will be sent as provided in Item 8 (C), above.

16. Documents

Pursuant to Revised Code Section 5715.07, all documents that are accepted into the record at the Board of Revision shall be open to public inspection.

17. Fees

Anyone requesting a copy of any document of this Board shall be charged a reasonable fee therefor as set by the Board.



RALPH T. MEACHAM CPA

MAHONING COUNTY AUDITOR

120 Market Street • Youngstown, Ohio 44503 — Phone 330-740-2010 • Fax 330-480-7571 — auditor.mahoningcountyoh.gov

AFFIDAVIT

AUD997A

I (we) _____ do swear the

property purchased on _____, and located
(Date)

at _____, as being
(Address)

an arm's-length transaction, i.e., without compulsion or duress, was for sale on the open market, and the parties acted in their own self-interest. ORC 5713.03

I, (print name) _____, swear or affirm that I have read this document and, to the best of my knowledge and belief, the facts and information stated in this document are true, accurate and complete. I understand that if I do not tell the truth, I may be subject to penalties for perjury.

Your Signature

Sworn before me and signed in my presence this ____ day of _____.

Notary Public

My Commission Expires: _____

PLEASE ATTACH A COPY OF PURCHASE AGREEMENT

2026 Board of Revision Hearing Process

Please read the following and complete the attached form.

Video Conference Hearing:

- A hearing date and time will be scheduled for you.
You will be notified in one of two ways:
Via Certified USPS Mail if no email is provided on Complaint Form
Via Regular USPS Mail and email if provided on Complaint Form
- Powered by **Zoom**, you will receive an invitation via email.
- The information to join the meeting will be contained in the email.
- Equipment needed: a computer, smartphone or tablet device and an internet connection.
- Parties will be seen and heard on screen and a transcript will be made.
- **ALL** documents/evidence must be provided to all parties **10 calendar days prior** to the hearing, *no exceptions*.
- Video Conferencing hearings will be scheduled first.

Or

In-Person Hearing:

- A hearing date and time will be scheduled for you.
You will be notified in one of two ways:
Via Certified USPS Mail if no email is provided on Complaint Form
Via Regular USPS Mail and email if provided on Complaint Form
- **ALL** documents/evidence must be provided to all parties **10 calendar days prior** to the hearing, *no exceptions*.

These hearing procedures could be subject to change.

On the following page, please indicate your hearing selection.
Verify and fill in all blanks, sign and date, and return with your complaint.

Tax Year 2025 Calendar Year 2026 Mahoning County Board of Revision

Case Number

if not known, leave blank

Owner

Mailing Address

Agent

if applicable

Mailing Address

Parcel Number

Email Address

Please indicate the following hearing type you would prefer for your BOR:

_____ **Video Conference Hearing**

_____ **In-person Hearing**

Signature

Date

Mahoning County Board of Revision

120 Market Street

Youngstown, OH 44503

330-740-2010