



Anthony P.
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Medina County Auditor

144 N. BROADWAY STREET

ROOM 301

MEDINA, OHIO 44256

MONDAY - FRIDAY

8 AM - 4:30 PM

**BOARD OF
REVISION**

What Is The Board Of Revision?

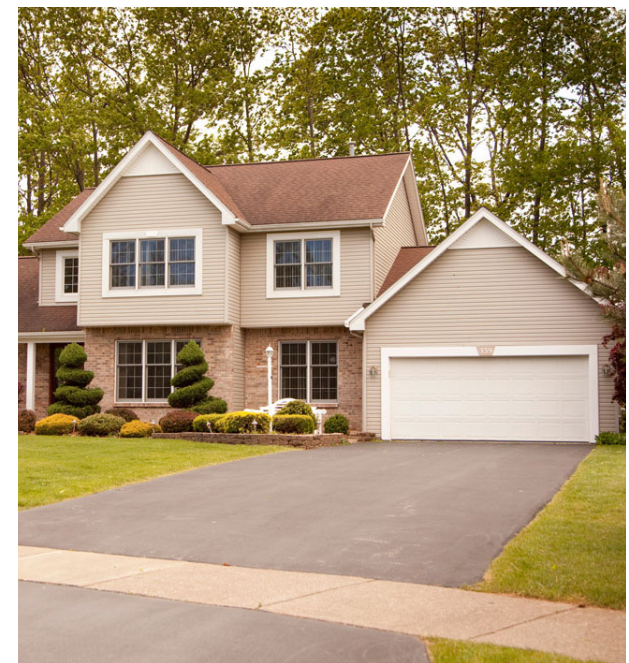
The Board of Revision is a three member board panel. The quasi-judicial board consists of the County Auditor, the County Treasurer, and a member of the County Commissioners as mandated by Ohio Revised Code Section 5715.02. The Board of Revision Complaint DTE 1 Form is a formal appeal of the appraised value of real property. According to state law, these forms must be filed with the Auditor's office no later than March 31 to be considered. After a Board of Revision Appeal is filed, a hearing will be scheduled with the board. The Board of Revision's only function is to determine the property's true market value (estimated selling price). Please remember that it does not deal with taxes or tax rates for your property, or the Auditor's appraised value of your neighbor's property. Recent sale values of similar properties in your area are the best indicator of the value of your property. Be advised that by Ohio law, the burden of proof to establish market value is on the property owner.



Contact Us

Auditor Office: 330-725-9754

www.medinacountyauditor.org



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What Types Of Evidence Are Considered?

- Sales comparisons or market analysis prepared by a real estate professional.
- Photos or evidence of damage to the property.
- Cost estimate for extraordinary repairs.
- Income and expense details for commercial properties and residential rentals.

What Should I Consider When Comparing My Property To Others?

Sales of comparable properties on January 1 of the tax year under appeal.

- Location, including tax district, school district, view, and neighborhood.
- Lot size, shape, and topography.
- Home size, finished living area on the first and second floor.
- Age, condition, and quality of construction materials.
- Amenities, such as finished basement, decks, patios, pools, sheds, barns, detached garages.
- Other amenities, such as number of bathrooms, attached garage bays, etc.

Fair Market Value

Fair market value is defined as the price at which property would transfer on the open market between a willing buyer and a willing seller, neither being under any compulsion to buy and sell, and both having knowledge of the property. The Board hears and considers all evidence presented. They then weigh the evidence based on the relevance and establish a fair market value for the property. The best indication of fair market value is a recent arms-length sale of the property in question. The following are the best value indicators:

Recent arms length sales of similar properties in the property's neighborhood (age, quality, condition, etc.).



PLEASE NOTE: Per Ohio law, the burden is on the property owner to present evidence indicating a change in value. The Board may also do independent research on the property value.

TELEPHONE DIRECTORY

AUDITOR ANTHONY P. CAPRETTA 330-764-8051
BOARD OF REVISION 330-725-9762

Do I Need An Appraisal?

It is not necessary, however, if you choose to submit an appraisal, it would be beneficial to have your appraiser at your hearing. The appraisal will need to be the value of the property as of Jan. 1 of the tax year under appeal.

If you disagree with the valuation the Board has placed on your property, you may file an appeal with the Ohio Board of Tax Appeals using Form DTE 4 (available at www.bta.ohio.gov) within 30 days after the Board of Revision decision notice is mailed. You may also appeal at the Medina County Court of Common Pleas.

Do I Need An Attorney?

It is not necessary, nor is it a requirement, to have counsel present. A case can be presented if you are the property owner and have knowledge of the property. Hiring a lawyer is your option.

**Filings are accepted
Jan. 1 to Mar. 31 every year.**

**MAIL COMPLAINTS TO:
Medina County Board of Revision
144 N. Broadway St., Room 301
Medina, Ohio 44256**