



Anthony P.  
**CAPRETTA**  
MEDINA COUNTY AUDITOR  
144 N. BROADWAY STREET  
ROOM 301 MEDINA, OH 44256

**MONDAY - FRIDAY**

**8 AM - 4:30 PM**

**BOARD OF  
REVISION**

## What Is The Board Of Revision?

The Board of Revision Complaint 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 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

Medina: 330-725-9754  
Toll Free: 1-844-722-3800 ext. 9754  
[www.medinacountyauditor.org](http://www.medinacountyauditor.org)



Anthony P.  
**CAPRETTA**  
MEDINA COUNTY AUDITOR

[www.medinacountyauditor.org](http://www.medinacountyauditor.org)

# BOARD

# OF

# REVISION

## What Types Of Evidence Are Considered?

- Sales comparisons or market analysis prepared by a real estate professional.
- Photos or evidence of damage the auditor is unaware of.
- Cost estimate for extraordinary repairs.
- Income and expense details (for commercial properties).

## What Should I Consider When Comparing My Property To Others?

Sales of comparable properties on January 1 of the contested year such as:

- 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.
- Other amenities, such as # of bathrooms, attached garage bays, etc.
- Age and condition, quality of construction materials.
- Features, such as finished basement, decks, patios, pools, sheds, barns, detached garages.

## 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 arm's-length sale of the property in question. After that, the following are the best value indicators in order of relevance.

- Recent arm's length sales of similar properties in the property's neighborhood. (age, quality, condition, etc.)
- Similar properties recently listed for sale in the neighborhood.
- An appraisal valuing the property as of Jan. 1 of the tax year under appeal. The appraiser should be available for the hearing.

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

### TELEPHONE DIRECTORY

AUDITOR ANTHONY P. CAPRETTA 330-725-9754  
Board Of Revision 330-725-9762

## 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 an option.

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](http://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.

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

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