

What should you consider when comparing other properties?

Items to consider when comparing other properties to yours:

- Tax District and neighborhood location
- Lot size or land area
- Style of house (i.e. Ranch, Colonial, etc.)
- Square Feet of Living Area
- Age of structure
- Construction quality or type
- Other amenities (i.e. bathrooms, etc.)

Do I need an attorney?

This is a legal proceeding and it may be worthwhile to have counsel - the choice is yours.

However, if you are the property owner you may not need a lawyer for your hearing. See the instructions on the reverse of the complaint form.

What if I disagree with the Board of Revision's decision?

If you disagree with the valuation the Board of Revision has placed upon your property, you may file an appeal with the Ohio Board of Tax Appeals using Form DTE 4 (available online or at the auditor's office) within 30 days after the Board of Revision decision notice is mailed. You may also appeal at the Stark County Court of Common Pleas.

MAIL COMPLAINTS TO:

Stark County Board of Revision
Stark County Office Building
110 Central Plaza South
Suite 220
Canton OH 44702
Phone: 330-451-7998
Fax: 330-451-7630



KIM R. PEREZ

Stark County Auditor
110 Central Plaza S., Ste. 220
Canton, OH 44702
www.auditor.co.stark.oh.us

Agricultural (CAUV)	330-451-7328
Appraisal	330-451-7087
Board of Revision	330-451-7998
Dog Licenses	330-451-7354
Estate Tax Division	330-451-7130
Homestead Exemption	330-451-7323
Personal Property Tax	330-451-7345
Tax Map Department	330-451-7341
Vendor/Cigarette License	330-451-7354
Weights & Measures	330-451-7356

Stark County Office Building
110 Central Plaza South, Ste. 220
Canton, Ohio 44702

Hours:
8:30 a.m. - 4:30 p.m.
Monday - Friday

KIM PEREZ
Stark County Auditor

Board of Revision



How to appeal your property value



KIM PEREZ
Stark County Auditor

What is the Board of Revision?

The Board of Revision is a three member valuation review panel consisting of the Auditor, Treasurer and President of the County Commissioners.

What is the purpose of the Board of Revision?

The Board is established to conduct a hearing in order to determine the fair market value of the real property as of the lien date for the tax year in question. They consider all available and valid evidence presented before them.

The Board **DOES NOT HEAR COMPLAINTS REGARDING TAXES**. The sole objective of the Board is to provide the property owner with a fair, independent appeal hearing about the property's market value.

Is there anything I could do before I file?

Please make sure to verify the accuracy of the property record (www.auditor.co.stark.oh.us). The record forms the basis for the value of the property.

If you have not already done so, the Auditor recommends that you speak with the appraisal department prior to filing the appeal. Please contact:

James Babcock, Property Complaints Manager
Voice: 330-451-7087
Email: jobabcock@co.stark.oh.us

Who may file a complaint?

Any property owner may file a complaint. The list of others who may file may be found on the back of DTE Form I "Complaint Against the Valuation of Real Property".

How do I file a complaint?

You will need to complete DTE Form I "Complaint Against the Valuation of Real Property". The filing deadline is March 31st.

This form may be obtained by visiting the auditor's website, by calling the office and requesting the form be mailed or visiting the office.

How do they establish "fair market value"?

Fair market value is defined as the price at which property should change hands on the open market between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having a knowledge of all the relevant facts.

The Board hears and considers all evidence relevant to the fair market value determination. They then weigh the evidence and based on the evidence presented, establish a fair market value for the property.

What type of evidence do they consider?

Any and all evidence presented to the Board is considered. Through not exhaustive, the following list is provided as a guideline:

Best Evidence:

1. A recent armslength sale of the property under appeal. (OAC 5705.3.01)
2. A recent listing/ purchase agreement of the property.
3. An appraisal prepared by a qualified appraiser as of the lien date (January 1) of the tax year under appeal.

Other evidence considered by the Board that may help in the determination of fair market value:

- An appraisal prepared for reasons other than ad valorem taxation (i.e. a mortgage).
- Recent armslength sales of similar properties in the property's neighborhood. It is important to consider the lot size, age, quality, condition, and size of the improvements in determining applicable comparability.
- Similar properties recently listed for sale in the neighborhood.

- The total cost of construction for newer homes (make sure to include the cost of acquiring the land).
- Photos or other evidence of damage to the property that would not be evident from the street.
- The insured value of the property (excluding personal property and adding the value of the land)
- A market analysis of the property prepared by a real estate professional.

If the property is commercial, industrial or other income-producing property, additional evidence may be required such as:

- Operating statements (breakdown of income and expenses.)
- EPA Reports.
- Licenses or Certification of Operation relevant to the property.

A reminder, the percentage of increase in taxes, the amount of taxes or the owner's ability to pay the taxes are not considered as evidence of value at the Board hearing.

Do I have to hire an appraiser?

Although there is no requirement to produce an appraisal at the hearing, it is highly recommended.

How do I find an appraiser?

Local banks, realtors, and real estate title companies may be able to help you locate a qualified appraiser in your area.

The Appraisal Subcommittee (ASC) website may be helpful in locating a qualified appraiser: www.asc.gov

The Board of Revision will review the qualifications of any appraiser whose opinion of value is considered as evidence.