

## **Stark County Board of Revision Rules of Practice and Procedure For Cases Filed in 2012**

The Stark County, Ohio, Board of Revision hereby adopts the following rules of practice and procedure governing matters coming before it pursuant to Ohio Revised Code Chapter 5715.

### **I. Filing complaints and counter-complaints**

- A. Complaints and counter-complaints (pleadings) shall be filed by delivery to the office of the Stark County Auditor of a completed form DTE Form 1. Copies of the form are available on request to the Stark County Auditor in person or by download from the auditor's web site, <http://www.auditor.co.stark.oh.us>
- B. Pleadings may be filed on behalf of any property owner or any school district or other recipient of property tax distributions seeking or defending a revision of property tax determinations of the Stark County Auditor.
- C. Complaints and counter-complaints may be filed by any of the following:
- An attorney representing any party
  - Any person owning taxable real property in the county or in a taxing district with territory in the county
  - Such a person's spouse
  - An individual who is retained by such a person and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers
  - A public accountant who holds a permit under Section 4701.10 of the Revised Code
  - A general or residential real estate appraiser licensed or certified under Chapter 4763 of the Revised Code
  - A real estate broker licensed under Chapter 4735 of the Revised Code, who is retained by such a person
  - If the person is a firm, company, association, partnership, limited liability company, or corporation - an officer, a salaried employee, a partner, or a member of that person

- If the person is a trust, a trustee of the trust
- The board of county commissioners
- The prosecuting attorney of the county
- The treasurer of the county
- The board of township trustees of any township with territory within the county
- The board of education of any school district with any territory in the county
- The mayor or legislative authority of any municipal corporation with any territory in the county

The county auditor shall present to the county board of revision all complaints filed with the auditor.

- D. Pleadings delivered to the Board of Revision shall be file stamped or otherwise marked with the date and time that they are received.
- E. The clerk of the Board of Revision shall tender to any person filing a complaint or counter-complaint a copy of these rules.

## **II. Appearance and Practice before the Board of Revision**

- A. Hearings are open to the public, and the records of the Board and of each of its members are public records and available as such.
- B. Every complaint which is not settled shall be scheduled for hearing by the Board of Revision. Notice of the time and place of the hearing will be mailed to the person and address designated by each party as its agent in line 3 of the Form DTE 1 If a pleading is filed by a lawyer, notice will be sent to the lawyer only, and separate notice will not be given the party.
- C. If a party fails to appear at the hearing either personally or by a representative as set forth in Rule I-C, the Board may in its discretion dismiss the complaint or counter-complaint of the absent party; or alternatively proceed to decide the contested issues on the basis of the evidence before it.
- D. Parties are encouraged to submit to the Board any written appraisals or other documents offered in evidence as far in advance of the hearing as possible. Any such documents shall be delivered concurrently by the offering party to the opposing party. Documents offered at the hearing should normally be available in sufficient number to provide one for each

board member and one for each opposing party and one for the secretary of the Board. In the case of voluminous appraisals, however, a single copy for the Board will normally be acceptable.

### **III. Conduct of Hearings**

- A. Witnesses shall testify under oath or affirmation. A witness sworn for one hearing need not be sworn again for a subsequent hearing conducted on the same date.
- B. Testimony of expert witnesses such as appraisers may be presented in the form of a written report and may be considered by the Board in its discretion without the appearance or oral testimony of the expert; provided, however, that the Board may in its discretion interpret any ambiguity or omission of the written report adversely to the party proffering the written report.
- C. Attorney's appearing on behalf of parties are not permitted legally to testify or express their own opinions as to property values or other such matters.
- D. Facts which are a matter of public record, such as the transfer of real estate and the price paid by the grantee may be proved by presenting a copy of the public records relating to the same.
- E. The Board of Revision has no authority by law to alter property values based on the Auditor's valuations of neighboring properties.
- F. Evidence of value by reference to sales claimed to be comparable and other such appraisal techniques may be presented only by persons accepted by the Board to be experts in the appraisal field, except that an individual owning property may testify as to value of the subject property and support his opinion by any testimony he deems persuasive.
- G. In admitting or denying admissibility of hearsay evidence the Board shall be governed generally by the Ohio Rules of Evidence, but may depart freely from such rules when in its judgment the proffered hearsay has substantial probative worth and does not result in significant unfairness.

### **IV. Limitation on Filing Complaints.**

No person, board, or officer shall file a complaint against the valuation or assessment of any parcel if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same triennial tax valuation period, unless the complainant alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:

- 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 the property

**Adopted this 9th day of January, 2012.**

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