

**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

TAX YEAR 2017  
LAKE COUNTY

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 of contact person ( )	Email
5) Complainant's relationship to property if not owner	
If more than one parcel is included, see "Multiple Parcels" on back.	
6) Parcel number from tax bill	Address of property

7) Principal use of property:

8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D.

**Complainant's Opinion of Value is REQUIRED in Column A**

Parcel Number	Complainant's Opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Col. B minus Col. C)
	Column A (Fair Market Value)	Column B Taxable Value (35% of Column A)		

9) The requested change in value is justified for the following reasons:

10) Was property sold within the last 3 years? Yes  No  Unknown  If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_; and attach information explained in "Instructions for Question 10" on back.

11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 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. 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 the property.

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 \_\_\_\_\_ Title (If Agent) \_\_\_\_\_

Signature

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

Notary Public

## INSTRUCTIONS FOR COMPLETION OF D.T.E. FORM 1

The following instructions have been developed to assist you in completing the Complaint Against The Valuation of Real Property, or D.T.E. Form 1.

A complaint for tax year 2017 shall be filed with the Auditor **on or before March 31, 2018**. A United States postmark dated March 31, 2018 is proof of timely filing. (Ohio Revised Code (O.R.C.) section 5715.19). The Auditor's Office is not liable for lost mail. **Mail complaint forms at your own risk.**

The following letter headings and instructions match up with the letters printed on the sample D.T.E. form No. 1.

- (A) For County use.
- (B) For County use. (The filing period for this complaint form is from January 1, 2018 through March 31, 2018. Complaint forms must be postmarked by the U.S. Postal Service by March 31, 2018.)
- (C) Tax Year – 2017
- (D) County – Lake
- (E) An original complaint is the first complaint filed on a parcel of property.
- (F) A counter-complaint is a complaint filed in objection to the "original" complaint.
- (G) List the owner of the parcel of property as of the filing date. (See O.R.C. Sections 5715.13; 5715.19)
- (H) If you are not the owner of the parcel of property as of the filing date, enter your name here.
- (I) This block is to be completed if you are represented by an attorney or an agent. Please include the name, address, and telephone number of the attorney or agent.
- (J) Please list the telephone number of the contact person.
- (K) If you are not the owner of this parcel of property, please disclose your relationship to the parcel. (See O.R.C. Sections 5715.13; 5715.19)
- (L) 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 or are contiguous 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.
- (M) Enter the address or physical location of the property on which the complaint is being filed.

**D.T.E. Form 1 Instructions (continued)**

- (N) Describe the primary or principal use of the parcel of property on which you are filing the complaint.
- (O) Enter the parcel number of each parcel of property on which you wish to file a complaint (Note: the same number(s) used in block (L).)
- (P) In this block marked Column A, disclose **your opinion** of the fair market value of this parcel. **(This column is mandatory.)**
- (Q) Multiply the value you entered in block (P) by 35% (this value is also known as the 35% assessed or taxable value) and enter here.
- (R) Enter the current total taxable value taken directly from the tax bill (this value is also known as the 35% assessed or taxable value). If you did not receive your tax bill, you may look it up online at: <http://www.lake.iviewauditor.com/> or call the Auditor's office at (440) 350-2221 and request the assessed or taxable value of your parcel(s).
- (S) Subtract the value shown in block (Q) from the value shown in block (R). This is the increase or decrease in the total taxable value that you are seeking for **each** of the parcels on which a complaint is being filed.
- (T) Disclose the reasons why you are filing a complaint. Please attach additional sheets if necessary.
- (U) Please answer the question. If the property on which you are filing **has** been sold within the last three years, please attach a copy of the purchase agreement, escrow statement or other evidence supporting the sale price.
- (V) Please answer the question. If the property on which you are filing has not been sold but was listed for sale within the last three years, please attach a copy of the listing agreement.
- (W) Please answer the question.
- (X) Please answer the question.
- (Y) Please be advised that if you have already filed an appeal since the last reappraisal or update of property values in the county, the Ohio Revised Code prohibits a second, third or further appeal being filed unless one of the listed reasons is checked. Please check all that apply to your parcel and enclose an explanation.
- (Z) **Please date and sign this complaint form BEFORE A NOTARY PUBLIC.** Deliver or mail completed form to Lake County Auditor's Office, 105 Main Street, Painesville, Ohio 44077.

## INSTRUCTIONS FOR COMPLETING FORM

**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. 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 valuation complaint.

**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 claimed 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.

**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 ten 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.

Section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within his 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 QUESTION 10.** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with 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.

**NOTICE:** R. C. 5715.19, as amended by H. B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio court of appeals, the Board of Tax Appeals and many county Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you choose a non-attorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits. If you have any questions you may contact us at (440) 350-2221 or at [appraisal@lakecountyohio.gov](mailto:appraisal@lakecountyohio.gov).

Mail completed form to:

Lake County Board of Revision  
105 Main Street  
Second Floor  
Painesville, OH 44077