FOR IMMEDIATE RELEASE
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Fairfield County Board of Revision Explains Property Valuation Complaint Process

Deadline to File Complaints for 2025 Tax Year is March 31, 2026

Fairfield County, Ohio — Property owners in Fairfield County who disagree with the *valuation* of their real property can file a formal complaint with the Fairfield County Board of Revision (BOR). Linda O'Toole, Esq., Board of Revision Administrator, has outlined the process, deadlines, hearing procedures, and evidence requirements to assist property owners.

Filing a Board of Revision Complaint

The BOR process begins with the filing of a formal complaint. The Ohio Revised Code specifies which individuals or entities have legal standing to file. Complaint forms are available on the Fairfield County Auditor's website or at the office.

Filing Period:

- Complaints may be filed beginning January 1
- Deadline: March 31
- Complaints must be received or postmarked by March 31 to be considered timely
- Late filings will be dismissed as required by law

Complaints filed in 2026 must relate to the 2025 tax year.

Hearing Attendance Options

The Fairfield County Board of Revision allows parties or their legal counsel to attend hearings **in person or virtually**, provided advance notice is requested.

Board of Revision Hearing Procedures

BOR hearings are formal and recorded proceedings. Each hearing begins with an introduction of the case and exhibits. Parties and attorneys must identify themselves, and attorneys must formally enter their appearances for the record.

Presentation of Evidence and Testimony

- The complainant presents evidence and/or testimony supporting their opinion of the property's **market value**
- The BOR reviews **valuation only**, not tax amounts
- Counter-complainants are given the same opportunity to present evidence
- All testimony is given under oath
- Parties may question opposing witnesses
- The BOR Administrator and Board Members may also ask questions

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