Conclusion of the Hearing and Decisions

After evidence is presented, the BOR Administrator explains appeal rights, if applicable. The Board issues a written decision within **30 days** of the hearing, which is mailed or emailed to the parties or their counsel.

Evidence Considered by the Board of Revision

Generally Sufficient Evidence Includes:

- A sale between unrelated parties within 24 months of the tax lien date (January 1 of the tax year at issue), provided the alleged sale meets the requirements set forth in Ohio Revised Code 5715.19(A)(6)(a), if applicable
- A formal appraisal prepared by a licensed appraiser who personally evaluated the property as of the tax lien date
- Documentation of negative property conditions (such as damage), including invoices, contracts, or photographs which directly supports the opinion of value requested.

Generally Insufficient Evidence Includes:

- Comparable sales data without a formal appraisal
- General economic condition statements
- Listing prices for unsold properties
- Undocumented claims of property damage
- General statements of under-valuation or over-valuation without appraisal support

Important Reminder - Filing Deadline

Property owners wishing to challenge their property valuation for the **2025 tax year** must file their BOR complaint by **Tuesday, March 31, 2026**.

Complaint forms and 2026 BOR case files are available at: https://bit.ly/FFCoBOR

A video explaining the BOR can be found at: https://bit.ly/FFCoBORVideo.

For questions, contact the Fairfield County Auditor's Real Estate Office at **(740) 652-7030**.

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