FAIRFIELD COUNTY BOARD OF REVISION

by Linda O'Toole, Esq., BOR Administrator

The Fairfield County Board of Revision (BOR) reviewed and decided 117 BOR cases this year in a record-setting timeframe. The BOR began hearing cases pertaining to the 2022 tax year on April 2, 2023 and concluded the hearing season on May 31, 2023. The team did all of this while adjusting to statutory changes that specifically affected case filings by Boards of Education.

The BOR process begins with the filing of a BOR Complaint. The Ohio Revised Code sets forth those individuals and/or entities that have standing (legal ability) to file a Complaint. Complaint forms can be found on the Auditor's website. The submission period for filing a Complaint typically begins on January 1 and Complaints must be received by March 31. A United States Mail postmark dated March 31 or earlier is proof of a timely filing. Complaints filed after this date will be dismissed by the BOR as set forth in the Ohio Revised Code. Complaints are submitted for the prior tax year. For example, a Complaint filed on January 14, 2024 must pertain to the 2023 tax year. A Countercomplaint may be filed within 30 days of the date the Complaint was filed (or post marked by that date) by those persons or entities that are permitted to do so as set forth in the Ohio Revised Code. While some county Boards of Revision may require in-person attendance, the Fairfield County Board of Revision permits participants to attend in-person or virtually with advanced notice.

A formal BOR hearing in Fairfield County is recorded and begins with the introduction of the case and exhibits. The parties or their attorneys are asked to introduce themselves and attorneys are asked to formally enter their appearances as a part of the record. The Complainant(s), or Complainant's counsel, is/are given an opportunity to make a statement or present evidence and/or testimony regarding their opinion of market value of the subject property. The Countercomplainant, or their counsel, if applicable, is/are then provided with the same opportunity to present their statement, evidence and/or testimony. All testimony is made under oath and all witnesses are sworn in by the BOR Administrator prior to their testimony. Parties are given an opportunity to question witnesses for the opposing side. In many instances, the BOR Administrator, will also question the witnesses, the parties and/or their respective counsel. Board Members may also pose questions. When the evidence is concluded, the BOR Administrator advises the parties of their appeal rights, if applicable. The BOR issues a decision within 30 days of the date the hearing was held. The decision is emailed or mailed to the parties, or their respective counsel.

In general, examples of sufficient forms of evidence from an owner include documentation of a sale between unrelated parties (sheriffs' sales generally do not qualify) which occurred within 24 months of the tax lien date (January 1 of the tax year at issue) and/or a formal appraisal prepared by a licensed appraiser who visited and evaluated the property for the specific purpose of determining market value as of the tax lien date. While all evidence accepted into the hearing record is considered by the Board of Revision, including Appraisal Reports, an Appraisal Report without the testimony of the Appraiser who evaluated the property may or may not be deemed sufficient by the Board Members, depending upon the specific circumstances and information provided.

Evidence that is generally insufficient to support an owner's opinion of value includes: comparable sales data without a formal appraisal; descriptions of poor economic conditions; a listing price of an unsold

property; descriptions of negative property characteristics without documentation or a formal appraisal; and a general statement of under or over valuation without an appraisal.

BOR voting members include the County Auditor, the County Treasurer (or his designee), and the President of the Board of County Commissioners (or his designee). The County Auditor, as part of formal responsibilities, has organized a BOR administrative team.

Special thanks to Dr. Carri Brown, the Board of Revision Secretary and County Auditor, for her leadership and vision, which contributed to the success of this BOR season. Thank you to all BOR Members for their time and input this season. I would like to personally thank the BOR team for their hard work, dedication and efficiency. A great deal of organization, preparation and technical expertise is required in order to make each BOR hearing day a successful one. I am honored to be a part of this dedicated team of professionals.

I'd like you to meet our team!

- Dave Burgei is the Real Estate Assessment Director and manages the overall structure, operations, and policies and procedures of the Geographical Information System (GIS)/Map Room, Board of Revision Administration and Real Estate Management Offices within the Real Estate Assessment Department.
- Josh Harper is the Real Estate Manager and oversees the Real Estate Team and multiple other areas within the department. He is also an experienced Appraiser who provides testimony during the BOR hearings regarding the subject properties/parcels to assist Board Members in making impartial decisions.
- Crystal Walker and Makala Finley, Appraisal Assistants, handle intake of all BOR documents and evidence, maintain case files and the electronic file records for public access, schedule hearings, manage the video conferencing and display of the evidence during the hearings, and draft the BOR meeting minutes.
- My name is Linda O'Toole. I am the BOR Administrator and a licensed Ohio attorney. Some of my responsibilities include leading the conduct of the formal BOR hearings, questioning witnesses, counsel of record and parties when applicable, conducting legal research and analyzing relevant statutory law and case law to assist the Board Members in making impartial decisions.

In addition, I would like to thank Noel Sodders and Robin Balthaser, our other in-house Appraisers, and Greg Forquer, our CAUV Specialist, for their contributions and input on many of the BOR cases.

If you disagree with the Auditor's market value of your property and have standing to file a Complaint, please remember that the deadline for filing is March 31, 2024 for the 2023 tax year. In addition, pay particular attention to the above-referenced legally sufficient forms of evidence to support your opinion of market value of your property.