

## What should you consider when comparing other properties?

Items to consider when comparing other properties to yours:

- Tax District and neighborhood location
- Lot size or land area
- Style of house (i.e. Ranch, Colonial, etc.)
- Square Feet of Living Area
- Age of structure
- Construction quality or type
- Other amenities (i.e. bathrooms, etc.)

## Do I need an attorney?

This is a legal proceeding and it may be worthwhile to have counsel - the choice is yours.

If you are the property owner you may not need a lawyer for your hearing. See the instructions on the reverse of DTE Form I complaint form.

## What if I disagree with the Board of Revision's decision?

If you disagree with the valuation the Board of Revision has placed upon your property, you may file an appeal with the Ohio Board of Tax Appeals using Form DTE 4 (available online or at the Auditor's office) within 30 days after the Board of Revision decision notice is mailed. You may also appeal at the Stark County Court of Common Pleas.

## What is the Board of Revision?

The Board of Revision is a three member valuation review panel consisting of the Auditor, Treasurer and President of the County Commissioners.



**Angela Kinsey**

Stark County Auditor  
110 Central Plaza S., Suite 220  
Canton, OH 44702  
[www.starkcountyohio.gov/auditor](http://www.starkcountyohio.gov/auditor)

Appraisal	330-451-7085
Board of Revision	330-451-7998 330-451-7271
Commercial Agricultural Use Valuation (CAUV)	330-451-7294
Destroyed Property	330-451-7353
Dog Licenses	330-451-7354
Estate Tax	330-451-7184
Fiscal Administration	330-451-7504
Geographic Info Systems(GIS)	330-451-7193
Homestead Exemption	330-451-7323
Information Technology	330-451-1411
Manufactured Home	330-451-7353
Real Estate Transfer	330-451-7322 330-451-7333
Real Property Exemption	330-451-7184
Settlement/Budget	330-451-7325
Tax Map	330-451-7341
Vendors License	330-451-7354
Weights & Measures	330-451-2377

Hours:

8:30 a.m. - 4:30 p.m.

Monday - Friday

[www.starkcountyohio.gov/auditor](http://www.starkcountyohio.gov/auditor)

**ANGELA KINSEY**  
STARK COUNTY AUDITOR

# Board of Revision



## How to appeal your property value



**ANGELA KINSEY**  
STARK COUNTY AUDITOR

## What is the purpose of the Board of Revision?

The Board is established to conduct a hearing in order to determine the fair market value of the real property as of the lien date for the tax year in question. They consider all available and valid evidence presented before them.

The Board **DOES NOT HEAR COMPLAINTS REGARDING TAXES.** The sole objective of the Board is to provide the property owner with a fair, independent appeal hearing about the property's market value.

## Is there anything I could do before I file?

Please make sure to verify the accuracy of the property record [www.starkcountyohio.gov/auditor](http://www.starkcountyohio.gov/auditor). The record forms the basis for the value of the property.

If you have not already done so, the Auditor recommends that you speak with the appraisal department prior to filing the appeal. Please contact:

**The Stark County Auditor's Office  
330-451-7085**

## Who may file a complaint?

Any property owner may file a complaint. The list of others who may file can be found on the back of DTE Form I "Complaint Against the Valuation of Real Property".

## How do I file a complaint?

You will need to complete DTE Form I "Complaint Against the Valuation of Real Property". The filing deadline is March 31st.

### MAIL COMPLAINTS TO:

Stark County Board of Revision  
Stark County Office Building  
110 Central Plaza South, Suite 220  
Canton OH 44702

This form may be obtained by visiting the Auditor's website, calling the office and requesting the form be mailed or visiting the office.

## How do they establish "fair market value"?

Fair market value is defined as the price at which property should change hands on the open market between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having a knowledge of all the relevant facts.

The Board hears and considers all evidence relevant to the fair market value determination. They then weigh the evidence and based on the evidence presented, establish a fair market value for the property.

## What type of evidence do they consider?

Any and all evidence presented to the Board is considered though the following list is provided as a guideline:

### Best Evidence:

1. A recent arms length sale of the property under appeal. (OAC 5705.3.01)
2. A recent listing / purchase agreement of the property.
3. An appraisal prepared by a qualified appraiser as of the lien date (January 1) of the tax year under appeal.

Other evidence considered by the Board that may help in the determination of fair market value:

- An appraisal prepared for reasons other than ad valorem taxation (i.e. a mortgage).
- Recent arms length sales of similar properties in the property's neighborhood. It is important to consider the lot size, age, quality, condition, and size of the improvements in determining applicable comparability.
- Similar properties recently listed for sale in the neighborhood.

- The total cost of construction for newer homes (make sure to include the cost of acquiring the land).
- Photos or other evidence of damage to the property that would not be evident from the street.
- The insured value of the property (excluding personal property and adding the value of the land)
- A market analysis of the property prepared by a real estate professional.
- If the property is commercial, industrial or other income-producing property, additional evidence may be required such as:
  - Operating statements (breakdown of income and expenses.)
  - EPA Reports.
  - Licenses or Certification of Operation relevant to the property.

A reminder, the percentage of increase in taxes, the amount of taxes or the owner's ability to pay the taxes are not considered as evidence of value at the Board hearing.

## Do I have to hire an appraiser?

Although there is no requirement to produce an appraisal at the hearing, it is highly recommended.

## How do I find an appraiser?

Local banks, realtors, and real estate title companies may be able to help you locate a qualified appraiser in your area.

The Appraisal Subcommittee (ASC) website may be helpful in locating a qualified appraiser:  
[www.asc.gov](http://www.asc.gov)

The Board of Revision will review the qualifications of any appraiser whose opinion of value is considered as evidence.