



ANITA LOPEZ

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Board of Revision Filing the DTE 1 (Complaint Against Real Value of Property)

The Ohio Revised Code establishes the Board of Revision for the purpose of hearing complaints as to the value of real property only. To bring a matter before the Board, the DTE1 must be filed. A form can be obtained by calling the Auditor's Department of Education and Outreach at (419) 213-4406 or online at <http://www.co.lucas.oh.us/bor>

STEP BY STEP Guide to filling out the DTE1 The following breakdown is numbered to coincide with the DTE1.

All information must be provided by the Complainant other than the BOR case number. Be sure each line has a response, and use N/A if not applicable. An improperly filled out Complaint could be dismissed by the BOR.

NOTE: Only the current tax year value is before the board (prior years cannot be considered).

- 1.Owner of Property: Line must reflect the exact name of the titled owner(s). If uncertain, please check the name on AREIS.
- 2.Complainant if not owner: this line ONLY applies in limited situations, such as when the executor of an estate is filing on behalf of the estate; most forms should have N/A here.
- 3.Complainant's Agent: Please fill in this line if you are the owner's agent.
- 4.Telephone number of contact person: Best day time phone number for owner or agent
- 5.Complainant's relationship to property owner, if not owner: ex., attorney, executor (N/A if owner is filing for self)
- 6.Parcel Number: provide parcel number or address. Parcel numbers can be found on tax bills, on AREIS, or by calling the Auditor's office at (419) 213-4406.
- 7.Principle use of the property: residential, rental, office, warehouse, etc.
- 8.Increase or decrease in taxable value being sought
Column A – YOUR opinion of Fair Market Value; what you believe the property is worth
Column B – Multiply value from Column A by .35 (i.e. \$100,000 x .35= \$35,000)
Column C – Current taxable value (found on tax bill, AREIS or by calling (419) 213-4406)
Column D – The difference between Column B and Column C (i.e. \$45,000 – \$35,000 = \$10,000)
NOTE: By Ohio Law: Value change requests which are \$50,000.00 less than the current value require that the School Board MUST BE NOTIFIED.
- 9.The requested change in value is justified for the following reason(s): State EXACTLY why the value should change to the amount requested in Line 8 Column A.
Examples Of reason are: recent sale price, recent appraisal, comparable neighborhood sales, Condition of property, etc. TAXES being too high is NOT a valid reason. Please be as specific as possible and attach any evidence.
10. Was the property sold in the last three years? Yes or No. If yes, please provide date of sale. Sale must be an arm's length sale (between unrelated & willing buyer and seller).
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 – provide if applicable or N/A if it wasn't listed.
12. If any improvements were completed in the last 3 years, show date and cost: Be as specific as possible, showing dates and receipts. As building permits are pulled, the Auditor's staff will make appropriate adjustments to value.
13. Do you intend to present the testimony or report of a professional appraiser?
Yes, No or Unknown If unsure, please check unknown.
14. Exception to the three year rule, if applicable, check appropriate box.

COMPLETED FORMS* CAN BE BROUGHT or MAILED TO:

Lucas County Auditor's Office
ATTN: Board of Revision
One Government Center, Suite 670
Toledo, OH 43604-2255

*Completed forms must be

- signed and notarized (Notary services available at our office)
- postmarked by March 31, 2017