



BOARD OF REVISION

Guide to Filling Out the DTE 1A

Special COVID-19-Related Complaint Against the Valuation of Real Property

Filing the DTE 1A (COVID-19-Related Complaint Against the Valuation of Real Property)

Per Senate Bill 57 (134th General Assembly), the Board of Revision hears complaints related to COVID-19 and its impact on the value of real property. A DTE 1A Form must be properly and timely filed to be heard by the Board. A form can be obtained by calling the Auditor's Department of Education and Outreach at (419) 213-4406 or online at <http://co.lucas.oh.us/369/Challenge-Your-Property-Value>.

This form is for market value complaints related to properties impacted by COVID-19
All other complaints should use DTE Form 1, 1M, or 2 and filed within the appropriate filing period.

Please be advised:

1. By law, "COVID Complaints" may be filed each year (in succession) for tax years 2020, 2021, and 2022. Therefore, if a COVID complaint was filed on the parcel in calendar year 2021, for tax year 2020 respectively, the complainant MAY file on this parcel again each calendar year through 2023 for tax year 2022. Each year, the complainant must be able to specifically prove how COVID negatively impacted their property.
2. When submitting this Complaint Parties are encouraged to submit all documents that they intend to present in support of or in opposition to a Complaint **at least 5 days before** the hearing.
 - a. If submitting an appraisal, the appraiser must be present at the hearing. If a submitting financial documents the owner of property or employed manager who has personal knowledge of the operations of the property must appear at the hearings. Other potential types of evidence may include (but is not limited to) the following:
 - Audited financial statements or tax returns for the owner of the real estate for calendar years 2018, 2019, and 2020.
 - Year-to-date financial data including income and expenses, up to and including sixty (60) days prior to the hearing for calendar year 2021.
 - An appraisal for the real property in question utilizing the authorized approaches to value.
 - Description and amounts of any federal funds intended for support that have been received as of the date of the appeal including, but not limited to, funds received under the CARES ACT.
 - A written summary report outline and supporting the request.
3. **In most all cases, a written request for continuance/reschedule is unlikely to be granted** in the absence of exceptional circumstances (good cause). All request for a continuance/reschedule must be submitted in writing.
 - a. A request for continuance based on a statement that the Complainant is not prepared to proceed is unlikely to be granted in the absence of exceptional circumstances.
4. Your hearing date will not be scheduled earlier than 30 days and not later than 90 days after the filing of the Complaint under a valuation change request of under \$50,000 (market value).
5. Per ORC 5715.19(B)(5), if you request a property value change of \$50,000 or greater (market value), the school board will be granted 30 days to file a counter-complaint. In the case a counter-complaint is filed, your hearing will not be scheduled any sooner than 30 days after the counter-complaint is filed and no later than 90 days.

6. You have a right to waive your appearance at the hearing to do so please complete the BOR waiver attendance form.

STEP BY STEP Guide to Filling out the DTE 1A

In the Header:

1. BOR No. please leave blank, set by the Auditor's Office.
2. Tax Year is 2020
3. County Lucas or the county the property is located.
4. Check either Original (if you are challenging the value) OR Counter (if you are countering a complaint already filed).

In the Body of the Complaint:

1. Owner of Property: enter name and mailing address of the parcel owner as of the date of filing. Check AREIS to ensure correct name is used.* NOTE: Please use the address where you would like hearing notices and decisions mailed, especially if it is different from the subject property address.
2. Complainant if not owner: most forms should have N/A here. This line ONLY applies in limited situations, such as the executor of estate filing for the estate.
3. Complainant's Agent: please fill in this line if someone is representing you, like an attorney.
*NOTE: Please use the address where you would like hearing notices and decisions mailed, especially if it is different from the subject property address.
4. Telephone number of contact person: best daytime phone number for owner or agent.
5. Email address of complainant.
6. Complainant's relationship to property owner, if not owner: ex. Attorney, executor or N/A if you are the owner filing for yourself.
7. Parcel No. and Address of property: please provide the parcel number and address for all properties being challenged. Parcel numbers are found on AREIS, tax bills or by calling the Auditor's Office at (419)213-4406.
8. Principal use of the Property: residential (owner occupied), rental, office, warehouse, etc.
9. Complainant is seeking a change in value of the property.
Column A – YOUR request of Fair Market Value (what you believe the property is worth) **
Column B – Enter the current full market value (According to Auditors 100% value)
Column C – The difference between Columns B and A (B minus A)
10. Allege with particularity how the COVID-19 pandemic or a state COVID-19 order caused the reduction in true value of the property: Note: TAXES being too high is NOT a valid reason.
11. Was the property sold in the last 3 years? Check Yes or No. If yes, please give the date of sale and amount paid.
12. If the property was not sold, but listed for sale in the last 3 years, attach a copy of listing agreement or other evidence: provide if applicable or state N/A if not.
13. If any improvements were completed in the last 3 years, show date and cost: Be specific as possible, showing dates and receipts.
14. Do you intend to present the testimony or report of a professional appraiser? Please check Yes, No

Completed notarized Forms and evidence can be brought in or Postmarked by September 2, 2021 and mailed to: Lucas County Auditor's Office
ATTN: Board of Revision
One Government Center, Suite 670
Toledo, OH 43604-2255

or

Electronic Filing Option: www.co.lucas.oh.us/bor

Additional Information and evidence which may need to be submitted can be sent via e-mail to: auditorBOR@co.lucas.oh.us.