

Board of Revision Hearing

Overview

A Board of Revision hearing is a way to contest your property value. If you believe your property value is too high, then you can file a complaint with the Board of Revisions, submit evidence, and have a hearing. If the Board agrees with you, then the Auditor's office will lower its valuation of your property. This will cause your property taxes to decrease. However, be aware that the Board of Revision could disagree with you and decide that your home should be valued higher than it currently is, which would cause your property taxes to increase.

Eligibility

Any homeowner in Hamilton County may submit a Board of Revisions Complaint between January 1 and March 31 each year.

Application Process

1. **File a Complaint.** Download and print [DTE1 form](#), which is posted on the Auditor's website. Mail the completed form and supporting evidence to the address below. Complaints must be submitted between January 1 and March 31:

Hamilton County Auditor
Attn: Board of Revision
138 Court Street Rm. 304
Cincinnati, OH 45202
2. **Gather Evidence.** At least ten days before your hearing, mail evidence to the address listed above. Evidence must be hard copies; no electronic evidence will be accepted. Types of evidence include:
 - a. Recent Sale of your home. If you purchased your home recently (approximately within the last 12 months) and it is valued for more than the sale price, then documentation of that sale is your best evidence. Include the realtor listing of the home, closing statement, purchase contract and conveyance form documenting the legal transfer.

- b. An appraisal. You can submit an appraisal from a certified appraisal done for your Board of Revisions hearing.
- c. Recent comparable sales. Submit evidence of recent sales (from approximately the last 12 months) of comparable homes in your same taxing district and same school district.
 - i. Include the description from the Multiple Listing Service (“MLS”), realtor.com, Zillow, etc. for the homes you are using to compare your home. Make sure to include pictures and details about each home such as: total square footage, number of bedrooms, number of bathrooms, garages, decks, quality of conditions, etc.
 - ii. The comparable homes you use should be the same style as your home. For example, if you live in a ranch-style home only use other ranch-style homes as comparisons.
 - iii. A realtor may be able to help you collect comparable sale data for your hearing.
- d. Estimates from Certified Contractors. If your home is in need of serious repairs, you can submit evidence from certified contractors of what those repairs would cost. You can also submit photos of the critical repairs along with photos of the condition of the rest of your house. For example, if you have a hole in the floor of your living room, remember to photograph the rest of the room and house, not just submit photos of the hole that needs repair.

3. Hearing. Once the Board of Revisions reviews your complaint, they will set a hearing date. You will need to submit hard copies of all your evidence at least ten days before your hearing.

- a. The hearings are held at the Auditor’s office:

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- b. Each hearing lasts about 20 minutes.
- c. The homeowner has the burden of showing that their property value is too high
- d. The hearing will be before a three-member panel with one representative from the Auditor’s office, one representative from the Treasurer’s office, and one representative from the County Commissioner’s office.
- e. The panel may ask you questions about the evidence you submitted or your complaint. The Auditor’s office may have an appraiser there from its office to explain how they reached the current valuation of your home and say whether they agree with your evidence.

3. **Appeals.** If you are unhappy with the Board of Revision's decision, you have the right to file an appeal with either the Board of Tax Appeals or Court of Common Pleas within 30 days.
- a. Board of Tax Appeals: 614-466-6700
 - b. Court of Common Pleas: 513-946-5635

If you have questions or need legal assistance, please call the
Legal Aid line at **(513) 241-9400**