



BOARD OF REVISION

Guide to Filling Out the DTE 1A Special Covid-19-Related Complaint Against the Complaint Against the Valuation of Real Property

Filing the DTE1 (Complaint Against the Valuation of Real Property)

Per ORC, the Board of Revision hears complaints of the value of real property only. A DTE1A Form must be properly and timely filed to be heard by the Board. A form can be obtained by calling the Auditor 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 special COVID-19-related Complaints involving tax years 2021 or 2022.

Non-COVID-19-related complaints must be filed using the DTE Form 1 or DTE Form 2.

Please be advised:

1. 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 ideally if you want hearing officers to be familiar with your case.
 - a. If submitting an appraisal, the appraiser must be present at the hearing. If 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.
2. 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 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.
3. 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).
4. 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.
5. 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 DTE1A

In the Header:

1. BOR No. please leave blank, set by the Auditor's Office
2. TaxYear is 2021

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: Mail correspondence is sent to tax mailing address of record. If you would like your correspondence mailed to an additional address please list that 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, such as 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 A and B
10. Allege with particularity how the COVID-19 pandemic or a state COVID-19 order caused the reduction in true value of the property: State EXACTLY why the value should change to the amount requested on Line 9 Column A, and be as specific as possible. Example of Evidence to support question 10: Audited financial statements or tax returns 2019-2021. Year to date financial data including 60 days prior to hearing. Appraisal utilizing the authorized approaches to value. Description and amounts of any federal funds that have been received as of the date of the appeal including but not limited to funds received under the CARES act. **NOTE:** Do not just give a general reason of a decline in economic or market conditions in the area.
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, or Unknown (If unsure, please check unknown).

Completed 2021 forms that are notarized and evidence can be brought in or **postmarked by March 31, 2022.**

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

OR

Electronic Filing Option:
Go to: 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