



BOARD OF REVISION

Guide to Filling Out the DTE 2 Complaint Against the Valuation of Real Property

Filing the DTE2 (Complaint Against the Assessment of Real Property Other than Market Value)

Per ORC, the Board of Revision hears complaints of the value of real property only. A DTE2 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>

Use this form to file Board of Revision complaints regarding assessment issues other than the market value of property.

Complaints against market value should be filed on the DTE form 1

Please be advised:

1. A complaint, by law, can only be filed once per 3-years during either Triennial or Revaluation cycle. Therefore, if a BOR complaint was filed on the parcel in calendar year 2022, for tax year 2021 respectively, the complainant CANNOT file on this parcel again until calendar year 2025 for tax year 2024.
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 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 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.
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 requests 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.
4. Your hearing date will not be scheduled earlier than 30 days and not later than 90 days after the filing of the Complaint of 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 must file any counter-complaint within thirty days after the original complaint is filed. 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 DTE2

In the Header:

1. BOR No. please leave blank, set by the Auditor's Office.
2. TaxYear is 2022.
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. from tax bill, #Acres, if applicable, and address of property Parcel numbers are found on AREIS, tax bills, or by calling the Auditor's Office at (419) 213-4406.
8. Indicate the reason for this complaint: **If boxes 3-6 are checked you must complete Section 9.**
 - The classification of property under RC 5713.041. (classification change)
 - The classification of property under RC 319.302. (non-business tax credit for qualifying levies)
 - The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. (CAUV application was denied)
 - The valuation of property on the agricultural land tax list. (challenging soil value/challenging amount of acres)
 - Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). (applying for CAUV to remain idle 2nd year for good cause)
 - Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. (late CAUV application)
 - The denial of the partial exemption of a qualifying child care center under RC 323.16
9. Complaint is seeking a change in value of the property.
(Complainant appealing other issues do not need to complete this section.)
Column A and B:
 - If box 3,5 and 6 is checked In Section 8, then the parcel owner places the CAUV Value in Column A in Section 9 and the Current Market Value in Column B.
 - If box 4 is checked in Section 8, then the parcel owner places the Agricultural Use Value that they think it should be in Column A versus the Agricultural Use Value currently assigned in Column B.Column C – The difference between Columns A and B.
10. The requested change in value is justified for the following reason: Please submit for the hearing any evidence which validates the requested reason. Note: TAXES being too high is NOT a valid reason.
11. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

Completed Forms and Evidence can be Brought or Mailed to:

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

These forms must be:

- Signed and Notarized – Unless electronic e-filing
- If electronically filing a Complaint, you must verify the application is true, correct and complete, and sign.
- **Postmarked by March 31, 2023** (NOTE: Toledo mail is sent to Detroit for postmark, please allow an extra day if placing in a mailbox).

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