



BOARD OF REVISION

Guide to Filling Out the DTE 1M Complaint Against the Valuation of Real Property

Filing the DTE 1M (Complaint Against the Valuation of a Manufactured or Mobile Home Taxed Like Real Property)

Per ORC, the Board of Revision hears complaints of the value of real property only. A DTE 1M 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>.

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 2021, for tax year 2021 respectively, the complainant CANNOT file on this parcel again until calendar year 2024 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 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.
4. Your hearing date will not be scheduled earlier than 30 days and not later than 90 days after the filing of the Complaint for 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 DTE 1M

In the Header:

1. BOR No. please leave blank, set by the Auditor's Office.
2. TaxYear is 2023
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. Registration (parcel) number from tax bill: Provide parcel number and address for all properties being challenged. Parcel numbers are found on AREIS, tax bills or call the Auditor's Office at (419)213-4406.
8. Principle use of home
9. Complaint is seeking a change in value of the property.
 - a. Registration number (parcel number)
 - b. Column A – YOUR request of Fair Market Value (what you believe the property is worth)**
 - c. Column B – Enter the current full market value (100% value)
 - d. Column C – The difference between Columns A and B

****If you populate Column A through the e-file, the system will automatically do B & C.**
10. The requested change in value is justified for the following reason: State EXACTLY why the value should change to the amount requested in Line 9 Column A, and be as specific as possible. Example: recent sale price, recent appraisal, comparable neighborhood sales, condition of property, etc. Please submit for the hearing any evidence which validates the requested reason. 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, or Unknown (If unsure, please check unknown).
15. Exception to the three-year rule: No person may file a complaint against the valuation of any parcel, if that parcel was filed on in a prior tax year within the same interim period (so, if the parcel had a Board hearing in 2022 for tax year 2022 respectively, the property cannot be filed on 2023 tax year). Exceptions are: new construction, destruction, and change in ownership or decrease of at least 15% in the property's occupancy which has had a substantial economic impact on the property. Please check the appropriate exception, if applicable.

Completed, notarized Forms and Evidence can be Brought in or **Postmarked** by **March 31, 2023**.

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 evidence may be submitted via e-mail to: auditorBOR@co.lucas.oh.us