



## How to dispute a real estate tax valuation

Posted: 1/13/2010

*Columbus Board of REALTORS*

How to dispute a real estate tax valuation  
Complaints will only be accepted from December to March 31

By Ralph F. Berger, MAI, SRA and Brian R. Berger R. F. Berger & Associates, Inc.

Do you think your property is valued too high by the Auditor's office for real estate taxes? There is a complaint process that is administered by the Board of Revision.

If you believe your value is high you will need undisputable evidence to support the valuation.

Once you appeal your value, it can go up, down, or stay the same.

Taxes are one year in arrears. Therefore, your tax bill that will come out around December 20, 2009, is for the valuation of your property up to 01/01/2009.

This means if you have an appraisal for the appeal it should be dated as of 01/01/2009.

If property values are dropping in your neighborhood in the year 2008, then this will take effect with your 2009 tax bill.

The county re-evaluates your property taxes every three years. Franklin County last re-evaluated your tax valuation in 2008 (also upon transfer assessed valuation is adjusted to the sales price).

Instruction on filing a tax complaint and forms are located on the Auditor's web site. Once at the Auditor's web site ([www.FranklinCountyAuditor.com](http://www.FranklinCountyAuditor.com)), click on '[Learn more about our Board of Revision](#)'.

Also you will need to pull up your property record card from the auditor's office (under property search). This will have information needed to fill out the board of revision tax complaint form (i.e., tax district, parcel number, assessed valuation, owner of property and sales history).

Typically for residential properties, if the form is filled out properly and submitted and received before the deadline (March 31), and with evidence (an appraisal completed by a state certified appraiser) supporting a lower value, the board will make a decision and either will accept the appraisal value or set up a formal hearing.

The board of revision, the school board representative, and the person filing the tax complaint (and their attorney and/or appraiser) are usually the parties at the hearing.

The board will review your evidence (usually an appraisal or recent sales of properties or comparable sales of similar properties) for a lower property value. The school board attorney will also have the right to review the evidence and ask questions.

The board then takes the evidence under advisement and will notify by certified mail of their decision.

If the school board is involved they will (1) accept the board's decision or (2) appeal the case if they are in disagreement.

The school board if in disagreement may elect to have the property appraised for the appeal. The school

Mark Abbott  
Keller Williams Realty  
[MarkAbbottRealEstate.com](http://MarkAbbottRealEstate.com)  
(614) 323-3432



**KELLER  
WILLIAMS®**  
R E A L T Y

board has a vested interest in real estate property taxes as they receive most of their funds from these taxes.

The appeals hearing is similar to the first hearing except now there is an opposing side.

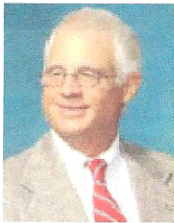
After all evidence is presented, the board again will take under advisement and notify of their decision later by certified mail.

It is very important to fill out the form completely and properly. If an entity other than an individual is owner of the property the complaint may need to be signed by an attorney. Be careful to meet the deadline, and have substantial evidence to show a reason for a lower value. This form needs to be notarized. Complaints will only be accepted from December to March 31.

I have appeared before several boards of revisions on numerous occasions and have found them to be very fair in both the complaint process and their decision.

The auditor's office uses a mass appraisal system to determine the value of your property. The system is good, however, most are expected to be the correct property valuation, but some are also expected to be high and low.

We are currently in a buyer's market in central Ohio as evidenced by larger inventory of houses, longer selling periods and generally leveling and declining prices. Therefore, tax complaints will probably increase in 2009 even though Franklin County has already completed re-evaluation of properties in 2008.



Ralph F. Berger, MAI, SRA  
General Certified Real Estate Appraiser, State of Ohio  
Practicing Real Estate since 1974



Brian R. Berger  
Certified Residential Real Estate Appraiser, State of Ohio  
Appraising since 1998

Mark Abbott  
Keller Williams Realty  
MarkAbbottRealEstate.com  
(614) 323-3432