



Board of Revision Wayne County Ohio

428 West Liberty Street
Wooster, Ohio 44691
Phone: (330) 287-5433
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NOTICE OF BOARD OF REVISIONS FILING DATES

Effective Monday, March 23, 2020, the Wayne County Auditor's office will be closed to the public. We will continue to operate and perform all of the essential functions of our office.

Ohio Revised Code 5715.19 (A)(1) Requires that all complaints must be filed with the county auditor on or before the 31st day of March.

Due to this statutory filing deadline, the Wayne County Board of Revisions cannot extend or delay the filing deadline for DTE 1 Complaint Against Real Estate Valuation, DTE 1M Complaint Against Mobile Home Valuation or DTE 2 Complaint Other than Valuation.

Complaints must be received by the Wayne County Auditor by March 31, 2020.

A postmark dated March 31, 2020 will serve as the filing date. Complaints may also be submitted to the Auditor by email or by fax. Otherwise, complaints may be dropped off in person at the Auditor's office by placing them in a designated drop off box.

All appeals must be signed and notarized before filing with the Auditor whether by mail, email, fax or drop off. The Auditor staff is unable to provide notary services at this time.

We appreciate your patience and cooperation at this time. If you have questions or concerns, please contact JoAnna Hatten at (330) 287-5433.

Mail complaints to Wayne County Auditor
428 W Liberty St
Wooster, Oh 44691

Email complaints to joanna.hatten@co.wayne.oh.us

Fax complaints to (330) 287-5436

RULES OF PROCEDURE FOR THE BOARD OF REVISION WAYNE COUNTY, OHIO

The Wayne County Board of Revision [Board] hereby enacts the following as its Rules of Procedures governing conduct of matters before the Board, pursuant to Ohio Revised Code 5715.02 et seq.

I. APPEARANCE AND PRACTICE BEFORE THE BOARD

Pursuant to RC 5715.19, the following are authorized to sign a complaint to be heard by the Board, and may appear before the Board on such complaint:

- A. Any person owning any taxable real property in Wayne County (whether or not it is the property which is the subject of the complaint.)
- B. An individual retained by any person owning taxable real property in Wayne County who holds a designation from a professional assessment organization such as:
 - a. the institute for professionals in taxations
 - b. National council of property taxation
 - c. International association of assessing officers
 - d. Public accountant who holds a permit under Section 470.1.10
 - e. A general of residential real estate appraiser licensed or certified under Chapter 4763
 - f. Real estate broker licensed under Chapter 4735
- C. If the property owner is a firm, company, association, partnership, limited liability company, or corporation:
 - a. An Officer
 - b. A salaried employee
 - c. A partner, or
 - d. A member (as defined in Section 1705.01) of that firm
- D. If the property owner is a trust:
 - a. Trustee of the trust
- E. Each party not representing himself/herself shall be represented by an attorney at law authorized to practice law before the courts of the State of Ohio.
- F. Attorneys representing parties will not be permitted to testify or appear in any capacity other than that as counsel.
- G. At the time of hearing before the Board, if neither the party, a representative as identified above, or an attorney appears to argue the matter, the case shall be dismissed by the Board without further notice unless good cause can be shown to the Board. The Board, in its sole discretion, shall make the determination as to what constitutes a good cause.

II. CALLING WITNESSES

- A. The Board may call before it and examine under oath, as to their own or another's real property or value thereof, any person that the Board feels has any evidence or information about said property.
- B. If a person notified to appear before the Board refuses or neglects to appear before said Board at the stated place and time or refuses to be sworn or answer any question put to him/her by the Board of its order, the Chairman of the Board may make a complaint in writing to the Probate Judge of Wayne County. Further, the Board may impose other sanctions as to the parties of the matter as it deems just and equitable after considering the relationship of the witness to the party.
- C. A party intending to introduce evidence involving expert opinion shall file with the Board of Revision a summary of that opinion and a summary of the expert's qualifications no less than five (5) days prior to the date of the scheduled hearing. In the event an appraiser will testify, a copy of the appraisal shall suffice to meet the requirements of this paragraph. A copy of the expert report or appraisal shall also be served upon other parties to the matter.
- D. Any witness who will be giving an expert testimony on a subject must be qualified as expert by the party or his attorney pursuant to the Ohio Rules of Evidence #702 and #703, Parties not qualifying as experts to the Board's satisfaction, its position as a trier of fact, shall be excluded from testifying to the extent that their proposed testimony relates to the giving of an expert opinion. A party shall be considered competent to testify as to the value of his/her own property and need not qualify as an expert. Testimony as to comparable properties, their values, and recent sales values shall be considered expert testimony, which can only be presented by expert witnesses properly qualified as provided herein. Mere testimony that a certain property was transferred on a certain date for a certain price can be submitted to the Board in the form of a recording, certified copies of transfer deeds, or through any other acceptable form of evidence contemplated under Ohio's Rules of Evidence. However, the Board will not consider them as comparable sales without expert opinion testimony indicating that they are comparable.

III. HEARINGS

- A. The Board's Secretary, the County Auditor, shall schedule each complaint for hearing, and written notice shall be given to all parties according to law of the time and place of the hearing. Hearings may be continued for good cause shown upon the Board's own motion. Requests for continuances shall be in writing and delivered to the Secretary of the Board at least seven (7) days prior to the scheduled hearing.
- B. All hearings may be open to the public.
- C. The Board shall grant only one (1) request for an extension of hearing date and the second date set shall be final.

IV. NUMBER OF FILINGS

- A. No one may file a complaint against the valuation or assessment of a parcel if that parcel has been the subject of a complaint for any prior tax year since the last triennial or sexennial update as established by the tax commissioner for the State of Ohio pursuant to RC 5715.24, unless it is alleged that one or more of the following circumstances has occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:
1. The property was sold in an arm's length transaction, as described in RC 5713.03;
 2. the property lost value due to some casualty;
 3. Substantial improvement was added to the property; or
 4. An increase or decrease of at least fifteen percent in the property's occupancy has had a substantial economic impact on the property.
- B. In the event a subsequent complaint is filed since the last triennial or sexennial update without an allegation of one or more of the circumstances described above, the Board shall dismiss the complaint.

V. SUBMITTING INFORMATION FOR HEARING

The following information shall be submitted to the Board not less than seven (7) days prior to the hearing on any parcel of property which is classified as commercial or income-producing:

- A. Financial Information - The owner must submit to the Board not later than the time of hearing on the complaint the following information:
1. Complete income and expense information for the tax year for which the complaint was filed and for the two (2) previous years;
 2. Rent rolls showing tenants and rental rates as of January 1 of the tax year for which the complaint was filed and all rental changes which have taken place during that year, including any rent reductions or other incentives which were extended; and
 3. The Board may request additional information prior to the hearing and at the time of the hearing the owner will be given sufficient time in which to prepare and provide such information.
- B. Verification of Financial Information - All financial information referred to in the paragraph above shall be verified as follows:
1. Income and expense information shall be set forth in statements prepared by independent accountants, including notes and/or other material included in such audited statement(s), or the owner or manager of a property who has personal knowledge of the operations of the property shall appear as a witness before the

Board and be prepared to testify as to the accurateness and completeness of the financial information.

VI. FAILURE TO SUBMIT REQUESTED INFORMATION

The Board shall dismiss the complaint of any owner who fails to submit any information in accordance with the rules set forth above.

VII. HEARSAY EVIDENCE

A. The Board will not accept hearsay evidence in the form of documents or oral testimony concerning:

1. The terms and conditions of a sale or the motives of the parties to the sale;
2. The owners' opinion of the value of the property;
3. Financial data; or
4. The condition or operations of the property.

B. "Hearsay evidence" is a statement by one person as to what another person says or thinks. Any testimony must be relevant and drawn from a person with actual and personal knowledge of these matters in order to present this evidence before the Board.

VIII. INDEPENDENT EXPERTS

A. No person who has an interest in the case in the form of a contingent fee or other form of compensation, directly or indirectly based upon the outcome of the case, shall be permitted to give appraisal evidence or offer opinions to the Board. All agents or other representatives presenting evidence to the Board shall have a copy of their contract with the owner with them at the time they appear before the Board and shall submit the same to the Board as a part of the evidence of the case.

B. The Board will not consider as evidence any document or exhibit other than those herein specified that is prepared by a person not present at the hearing and capable of being questioned by the Board.

IX. DISMISSAL FOR FAILURE TO PROSECUTE

A. The Board may journalize an entry dismissing a complaint when the complainant fails to appear at a duly scheduled hearing on the merits and when a continuance has not been granted.