



**Wayne County
Board of Revision
Rules of Practice & Procedure**

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1. Rules

The following rules are promulgated in accordance with Chapter 5715 and Section 323.66(B)(1) of the Ohio Revised Code.

2. Organization

(A) The Board of Revision shall herein be referred to as the "Board". The office of the Board shall be at 428 West Liberty Street, Wooster, Ohio 44691.

(B) The Board shall consist of the Auditor, Treasurer, and a member of the Board of County Commissioners selected by the Board of County Commissioners. Each such official may appoint one qualified employee from the official's office to serve in the official's place.

(C) All Board sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.

(D) All proceedings and documents concerning your hearing are public record and may be copied, electronically transferred or displayed on the Auditor's website.

(E) Each member's vote shall be recorded on the record as cast.

3. Service

(A) All pleadings, briefs, papers and other documents filed by a complainant with the Board, subsequent to the filing of the complaint, shall be served upon all parties.

(B) Said pleadings, briefs, papers and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or attorneys upon whom service was made.

(C) Service upon an attorney or party shall be made by delivering or mailing a copy to the attorney's or the party's last known address. Service by mail is complete upon mailing.

4. Copies

Any document that is filed with the Board shall be filed as one (1) copy on letter size (8 1/2" x 11") paper in a manner which is not permanently bound (i.e. no staples or binders). Materials should be paper-clipped, rubber banded or enveloped.

5. Appearance and Practice before the Board

(A) Following the holdings of the Board of Tax Appeals, attorneys-at-law and owners of record of affected properties are permitted to prepare, sign and file complaints for a reduction in value. According to the Ohio Supreme Court, if the property is in a name other than your individual name, in many cases the complaint should be filed by an attorney. Questions about your specific situation must be directed to your attorney.

(B) In addition to the above, the following persons are authorized to prepare, sign, and file a complaint to be heard by the Board, and may appear before the Board on such complaint:

1. Any person owning any taxable real property in Wayne County (whether or not it is the property which is the subject of the complaint.), such person's spouse;

2. A tenant of the property owner if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such complaint with respect to the property;

3. An individual retained by any person owning taxable real property in Wayne County and tenant thereof, 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 4701.10
 - e) A general of residential real estate appraiser licensed or certified under Chapter 4763
 - f) Real estate broker licensed under Chapter 4735.

4. If the property owner or the tenant 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, company, association, partnership, limited liability company, or corporation.

5. If the property owner or the tenant is a trust:
 - a)Trustee of the trust.

6. Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.

7. Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.

8. 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. This paragraph does not apply to a complainant or counter-complainant, or to an individual owner of the property or to a bona fide member, partner, shareholder, fiduciary, or officer of an entity, testifying as to condition, circumstances, or value of the property. 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 to the Board as part of the evidence of the case.

9. 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.

6. Complaints-Filings

(A) The complaint filing period is January 1 through March 31. Complaints filed after the March 31 deadline will be dismissed by the Board. The date of the United States postmark placed on the envelope or sender's receipt by the postal service shall be treated as the date of filing. The complaint (DTE Form 1) must be filled out in its entirety; failure to do so may result in a dismissal. **THE BURDEN OF PROOF IS ON THE COMPLAINANT.**

(B) Any complainant shall file with the complaint or within sixty (60) days after filing such complaint the following information:

1. For complaints on Residential Property the following information should be submitted for review by the Board of Revision. This information may be useful to the Board in determining whether an adjustment to the property value is warranted.
 - a) Closing statements, purchase contract, and a copy of the conveyance statement, if applicable.
 - b) A recent Appraisal Report if such is intended to be offered as evidence. Please note that an Appraisal Report, if submitted, is subject to review by an appraiser from the Auditor's staff who will then advise the Board if he or she is in agreement with the Appraisal Report. The Board will then weigh all evidence and establish a value.
 - c) Certified estimates from a contractor for repairs cited on the complaint. Major structural issues may affect the value of the property while regular maintenance needs (new roof, new driveway) are typically factored into the existing current value based on the age/condition of the property.
 - d) The RESIDENTIAL DATA FORM and front and rear photos of buildings on your property.
 - e) Any other supporting documents.

2. For complaints on Commercial/Industrial Property the following information should be submitted:
 - a) Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
 - b) Lease agreements and/or rent rolls showing tenants and rental rates as of January 1 of the tax year for which the complaint was filed and all rent changes that took place that year, including any rent reductions and other incentives.
 - c) Photographs, income and expense information for the tax year for which the complaint was filed and the two previous years.
 - d) Construction cost of new building, if applicable (certified by the builder). These should include both hard and soft costs.
 - e) Appraisal report if such is intended to be offered as evidence.
 - f) Certified estimates from a contractor for repairs cited on the complaint.
 - g) Any other supporting documents.

3. For complaints on Agricultural Land the following information should be submitted:
 - a) Closing statement, purchase contract and a copy of the conveyance statement, if applicable
 - b) Market data analysis with all comparable sales and conveyance statements
 - c) Topography map (may be obtained from the Wayne County GIS/Mapping department)

4. Only one complaint per parcel may be filed in one triennial period unless the complainant alleges that one of the exceptions on Line 14 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies. The complainant may withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. The notice of the dismissal is without prejudice, and does not limit the complainant's right to file again during that triennial period except as provided by law (see ORC 5715.19). In the event a subsequent complaint is filed since the last triennial update without an allegation of one or more of the exceptions on Line 14 of DTE Form 1, the Board shall dismiss the complaint.

5. If the complainant bases his complaint on a Market Data Analysis, all comparable sales conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.

(C) Failure to produce documentation in the manner prescribed by the Board may result in the Board having less opportunity to review pertinent evidence and could result in an adverse value decision.

7. Preliminary Motions

(A) Any preliminary motion made by a party shall be presented to the Board at least ten (10) days before the scheduled hearing.

(B) The Board may refer motions to its statutory counsel (the Wayne County Prosecutor) for his opinion on the merits.

8. Hearings

(A) The Board shall notify any complainant and also the property owner, if the property owner's address is known, when a complaint is filed by one other than the property owner, not less than fourteen (14) days prior to the hearing of the time and place of the hearing, either by certified mail or, if the Board has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record of the time and place the same will be heard. "Internet identifier" means an electronic mail address, or any other designation used for self-identification or routing in Internet communication or posting, provided for the purpose of receiving communication" as defined in R.C. 9.312(D).

(B) All hearings shall be open to the public and shall be recorded for later transcription or digital copies.

(C) Complainants filing on their residential properties should plan on a hearing that lasts ten (10) to fifteen (15) minutes.

(D) Each commercial case will be scheduled for an amount of time in line with its relative complexity. This determination will be made based on material submitted to the Board in advance. PLEASE NOTE: Parties will benefit from providing information and proposed exhibits when filing their complaints or as soon thereafter as possible, so that an appropriate amount of time may be scheduled for their hearing.

(E) The Board of Revision reserves the right to maintain control of the length of each hearing and to limit extraneous commentary.

(F) The Board of Revision reserves the right to maintain proper decorum in the hearing room.

(G) The complainant shall present his/her evidence, which may include witnesses testifying on the complainant's behalf, first. Any counter-complainant shall proceed next. The Auditor's office will be represented by a qualified witness who shall testify last unless the choice is made by the Auditor not to present testimony.

(H) The Board or its counsel may interrupt or examine the parties and their witnesses at any time.

(I) Limited cross-examination will be permitted between parties at the Board's discretion. All questions and comments will be addressed to the Board's chairman.

(J) The Board shall hear and render its decision on a complaint within one hundred eighty (180) days after the last day a complaint may be filed, except that if a complaint is filed within thirty (30) days after receiving notice from the auditor as provided in R.C. 5715.19 (B) then within one hundred eighty (180) days after such filing.

(K) The Board shall notify the person in whose name the property is listed or sought to be listed and, if the complainant or applicant is not the person in whose name the property is listed or sought to be listed, to the complainant or applicant, either by certified mail or, if the Board has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of its decision rendered on a complaint.

(L) If any party fails to appear at a scheduled hearing, the Board may decide a case based on documentary evidence provided.

9. Evidence

(A) The Board need not consider any document or exhibit not specifically enumerated in these rules and which is offered for purposes of the hearing and has been prepared by a person not present at the hearing and capable of being cross-examined by the Board.

(B) A complainant shall provide to the Board all information or evidence within the complainant's knowledge or possession that affects the real property that is the subject of the complaint. A complainant who fails to provide such information or evidence is precluded from introducing it on appeal to the board of tax appeals or the court of common pleas, except that the board of tax appeals or court may admit and consider the evidence if the complainant shows good cause for the complainant's failure to provide the information or evidence to the board of revision.

(C) All evidence must be submitted to the Board within sixty (60) days after filing the complaint, unless good cause shown in writing, and must relate to the lien date of January 1st of the tax year for which the complaint was filed.

10. 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) A party intending to introduce evidence involving expert opinion shall file with the Board a summary of that opinion and a summary of the expert's qualifications within sixty (60) days after filing the complaint. 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.

(C) Any witness who will be giving an expert testimony on a subject must be qualified as an expert by the party or his attorney pursuant to the Ohio Rules of Evidence #702 and #703.

(D) 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 copy 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.

11. Continuance

(A) The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or the purpose of taking matters under advisement for opinions from statutory counsel.

(B) Requests for continuances by parties shall be in writing and delivered to the Board's secretary at least seven (7) days prior to the scheduled hearing.

(C) The Board shall only grant one (1) request for an extension of hearing date unless good cause shown by the requester.

12. Briefs

(A) At any time prior to the issuance of a final decision and order on a complaint, the Board may require briefs from the parties. Briefs shall be filed within the time limits set by the Board. If any party fails to submit a brief within the time limit, the Board may exclude the brief from its consideration.

(B) One (1) complete and accurately conformed copy of each brief shall be filed with the signed original.

13. Voluntary Withdrawals

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of testimony. The notice of withdrawal is with prejudice, and does not limit the complainant's right to file again during that triennial period except as provide by law (see ORC 5715.19). In the event the dismissal will prejudice another party to the complaint, the BOR may, for good cause shown, deny the dismissal and allow the matter to go forward. Therefore, a voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter- complaint.

14. Grounds For Dismissal

(A) The Board shall dismiss any complaint which is not received by the Board or postmarked by the United States Postal service on or before the deadline of that tax year for which the complaint was filed.

(B) The Board may journalize an order dismissing a complaint if the complaint is found to be defective and the Board lacks jurisdiction to hear the complaint.

(C) The Board shall dismiss the complaint in the event a subsequent complaint is filed since the last triennial update without an allegation of one or more of the exceptions on Line 14 of DTE Form 1 applies, or unless an exception outlined in R.C. 5715.19 applies.

15. Decisions

All decisions by the Board will be made on the record at a public hearing. Copies of said decisions will be mailed to all parties either by certified mail or, if the Board has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier.

16. Documents

Pursuant to Revised Code Section 5715.07, all documents of any kind presented to the Board of Revision shall be open to public inspection.

17. Fees

Anyone requesting a copy of any document of this Board shall be charged a reasonable fee therefor as set by the Board for public records requests.

18. Appeal

(A) If a party disagrees with the Board's decision, may file an appeal pursuant to Chapter 5717 of the Ohio Revised Code. There are strict time limits for filing an appeal.

(B) The Board must notify all persons who were parties to a property valuation hearing pursuant to these Rules either by certified mail or, if the Board has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record that the Board's decision has been appealed.

WAYNE COUNTY BOARD OF REVISION

County Administration Building, 428 West Liberty Street, Wooster, Ohio 44691 (330)287-5430

Approved by the Board of Revision: November 20, 2020

Revised and Approved by the Board of Revision: November 4, 2021

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