

# Portage County

Board of

Revision

**TO: MANUFACTURED OR MOBILE HOME OWNERS**

**RE: INSTRUCTIONS FOR COMPLETING THE COMPLAINT AGAINST THE VALUATION OF MANUFACTURED OR MOBILE HOMES ONLY**

*\*If contesting the value of Real Estate use DTE Form 1- Real Property.*

**THE BOARD OF REVISION HEARS COMPLAINTS ON THE CURRENT MARKET VALUE OF THE MANUFACTURED UNIT, NOT ON TAXES.**

- 1) Carefully read the instructions on the back of the complaint form. Please supply all information requested in these instructions.
- 2) Complete lines 1 through 14 on the front of the complaint form. *The Ohio Supreme Court has ruled that a complaint may be dismissed if the information is not completely filled in.* **PLEASE TYPE OR PRINT LEGIBLY.**
- 3) Include all data that relates to your opinion of value. Any information submitted will become part of the permanent record. The following list is especially helpful in determining current market value:
  - a) Recent sales (please enclose a copy of the purchase agreement or bill of sale).
  - b) Prior or current sales attempt (enclose a copy of listing).
  - c) Comparable sales in the neighborhood.
- 4) If the stated amount of increase or decrease is at least \$17,500 assessed value, a notice shall be sent to the affected Board of Education.
- 5) **Sign** the form in the presence of a **NOTARY PUBLIC**. A Notary is available in the Auditor's office for your convenience. Please refer to the Ohio Revised Code Notice on the back of the DTE1-M form as to who should sign/file your complaint.
- 6) Return the complaint along with the additional information requested to the Portage County Board of Revision **after January 1 and before March 31**. Please be sure that the mailing address on the form is a location that you can receive mail. It is also requested that you place your home and work phone numbers on the complaint form.

If you have any further questions about the Board of Revision please call **(330) 297-3568 or (330) 297-3576**.

**COMPLAINT AGAINST THE VALUATION OF A  
MANUFACTURED OR MOBILE HOME  
TAXED LIKE REAL PROPERTY**

ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION  
READ INSTRUCTIONS ON BACK BEFORE COMPLETING FORM  
ATTACH ADDITIONAL PAGES IF NECESSARY

TAX YEAR \_\_\_\_\_  
COUNTY PORTAGE \_\_\_\_\_

ORIGINAL COMPLAINT  
 COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Name	Street Address, City, State, Zip Code
1) Owner of home	
2) Complainant if not owner	
3) Complainant's agent	
4) Telephone number of contact person	
5) Complainant's relationship to property if not owner	

If more than one home is included, see "Multiple Homes" on back

6) Registration number from tax bill	Address of Property	PLEASE SUPPLY PHONE NUMBERS
		HOME
		WORK

7) Principal use of property:

8) The increase or decrease in taxable value sought. Counter-complaints supporting Auditor's value may have zero in column D

Registration Number	Complainant's Opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Column B minus Column C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)		

9) The requested change in value is justified for the following reasons:

10) Was the home sold within the last 3 years: Yes \_\_\_ No \_\_\_ Unknown \_\_\_. If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_; and attach information explained in "Instructions for Question 10" on back.

11) If home was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_.

13) Do you intend to present the testimony or report of a professional appraiser? Yes \_\_\_ No \_\_\_ Unknown \_\_\_.

14) If you have filed a prior complaint on this home since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. 5715.19(A)(2) for a complete explanation.

- The home was sold in an arm's length transaction;
- A substantial improvement was added to the home;
- The home lost value due to casualty;
- Occupancy change of at least 15% had a substantial economic impact on the property.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date \_\_\_\_\_ Complainant or Agent \_\_\_\_\_ Title (If Agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

**The filing of this complaint does NOT preclude timely payment of taxes.**

\_\_\_\_\_  
Notary Public

## INSTRUCTIONS FOR COMPLETING FORM

**USE THIS FORM ONLY FOR MANUFACTURED AND MOBILE HOMES THAT ARE TAXED LIKE REAL PROPERTY UNDER SECTION 4503.06(D)(2) OF THE OHIO REVISED CODE.**

USE DTE FORM 1 TO CONTEST THE VALUE OF LAND OR OTHER REAL PROPERTY.

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE CURRENT TAX YEAR. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**WHO MAY FILE:** Any person owning a taxable manufactured home in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a valuation complaint.

**TENDER PAY:** If the owner of a home files a complaint against the valuation of that home, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for such home in the complaint. NOTE: If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**MULTIPLE HOMES:** Only homes that (1) are in the same taxing district and (2) have identical ownership **may** be included in one complaint. Otherwise, use separate complaints. The increase or decrease in valuation must be separately stated for each home. If more than three homes are included in one complaint, use additional sheets of paper.

**GENERAL INSTRUCTIONS:** The Board of Revision may increase or decrease the total value of any home included in a complaint. The Board will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports and the cost of improvements added to the home (e.g. skirting and awnings) for the property.

Section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within his knowledge or possession that affects the property" in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the Board.

**INSTRUCTIONS FOR QUESTION 10:** If home was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with the sale of the home, attach a description of those items. Show the value of those items and explain how the values were determined.

**NOTICE:** R.C. 5715.19, as amended by H.B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio court of appeals, the Board of Tax Appeals and many county Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you chose a nonattorney to prepare and file your complaint, it will be subject to dismissal and may not be heard on its merits.

**RETURN COMPLETED FORM TO:**

Janet Esposito, Portage County Auditor  
449 South Meridian Street  
PO Box 1217  
Ravenna, OH 44266