

# NOTICE OF APPEAL TO THE BOARD OF TAX APPEALS FROM A DECISION OF A COUNTY BOARD OF REVISION

READ IMPORTANT FILING INFORMATION ON BACK BEFORE COMPLETING THIS FORM BOR Case No. \_\_\_\_\_

Appellant. (Please Print)

v.

AUDITOR/FISCAL OFFICER AND THE BOARD OF REVISION OF

County, Ohio, and

BTA Case No. \_\_\_\_\_

For BTA Use

Appellee(s). (All other parties to the appeal)

Appellant appeals a Board of Revision (BOR) decision mailed on (date) \_\_\_\_\_ for tax year \_\_\_\_\_. (Attach decision copy).

Property Owner's name \_\_\_\_\_

Property Owner's address \_\_\_\_\_

1<sup>st</sup> Parcel 2<sup>nd</sup> Parcel 3<sup>rd</sup> Parcel

Parcel (or registration) No.			
Parcel's Address – Street City, State Zip	-----	-----	-----
Parcel's School District			
Appellant's Opinion of Parcel's Market Value			

Evidence supporting opinion of market value: \_\_\_\_\_

( ) A \_\_\_\_\_'s-length sale of the subject, a qualifying appraisal, or some other evidence – describe)

Appeal of a BOR decision starts a formal adjudication process often involving lawyers, discovery, motions and expert witness (appraiser) testimony. The Small Claims Option avoids much of the formality and resolves simple disputes quickly and inexpensively. More information is in the form instructions.

**Small Claims Option (Check One):** YES ☐ NO ☐ Small ☐ claims involve simple disputes that can be resolved quickly and inexpensively. Most residential property qualifies for the small claims option but taxpayer consent is required because decisions have no precedential value, they are final for all parties and cannot be appealed. More information is provided in the instruction portion of this form. By electing to have your appeal resolved as a small claim, you understand and agree to these conditions.

**Request Hearing (Check One):** YES ☐ NO ☐ All evidence ☐ is required to be presented to the BOR, a record of which is transmitted to the BTA for consideration. BTA hearings are therefore unnecessary unless new evidence has become available since the BOR proceedings. If a BTA hearing is scheduled, it will be held in the BTA's offices in Columbus, OH, and your appeal may be dismissed if you do not attend or if you fail to provide prior notice of your intent not to attend. Hearings for small claims, if requested, will be an informal, non-record hearing conducted by telephone only.

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**L Darling-Hammond**

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