

## 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  
 \_\_\_\_\_

For BTA Use          BTA Case No. _____
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**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: \_\_\_\_\_  
 (Arm'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.

**Contact Information:**

\_\_\_\_\_  
 Appellant or Representative (signature)

\_\_\_\_\_  
 Email Address

\_\_\_\_\_  
 Print Name and Title of Representative

(\_\_\_\_\_) \_\_\_\_\_  
 Phone Number

\_\_\_\_\_  
 Mailing Address

(\_\_\_\_\_) \_\_\_\_\_  
 Fax Number (If any)

\_\_\_\_\_  
 City State Zip

\_\_\_\_\_  
 Date

## **INSTRUCTIONS FOR APPELLANT**

Use this form when an appeal is made to the Board of Tax Appeals from a decision of a Board of Revision under the provisions of R.C. 5717.01. Alternatively, an appeal may be taken to the court of common pleas of the county where the property is located pursuant to R.C. 5717.05.

**This notice of appeal MUST be filed with both the Board of Revision and the Board of Tax Appeals within thirty days of the date the Board of Revision mailed its decision or it will be dismissed.**

File appeals electronically with the Board of Tax Appeals by following the instructions and links available at [www.bta.ohio.gov](http://www.bta.ohio.gov) . Appeals can also be delivered in person, or sent by certified mail, express mail, or authorized delivery service, to the Board of Tax Appeals, 24th Floor, State Office Tower, 30 East Broad Street, Columbus, Ohio 43215.

**A copy of the decision of the Board of Revision MUST be attached to the notice of appeal.**

**BTA Small Claims-R.C. 5703.021-** An appeal may be assigned to the small claims docket only with the taxpayer's consent. A decision issued by the board in an appeal assigned to the small claims docket is final for all parties, may not be appealed, and shall not be considered as precedent in any other case, hearing, or proceeding. Eligibility for small claims is restricted to property which qualifies for the partial tax exemption set forth in R.C. 319.302, also known as the "nonbusiness credit." Consult your tax bill or contact your county auditor to determine your qualification as a small claim. Hearings for small claims, if requested, will be by telephone.

## **BOARD OF REVISION REQUIREMENTS**

The Board of Revision is required to notify by certified mail all persons who were parties to the proceeding before the Board of Revision, and file proof of service of such notice with the Board of Tax Appeals.

The Board of Revision is required by R.C. 5717.01 to certify to the Board of Tax Appeals a complete transcript of the record of the proceedings of the Board of Revision, including the original complaint and all evidence offered in connection with the complaint, and shall disclose if the appeal is eligible for small claims. In order to facilitate timely resolution of this matter, the transcript must be filed within 45 days after the notice of appeal is filed.

Delaware County Auditor  
140 N Sandusky St  
Delaware, OH 43015  
740-833-2900