

# Logan County Board of Revision Process

## HELPFUL HINTS

### What is the Board of Revision? (BOR)

- Three-person board with a representative of the County Auditor, County Treasurer and the Board of County Commissioners.
- The job of the BOR is to review and adjust property values that come before the board.
- The BOR is able to change or adjust property values if the applicant has proven that a reduction or an increase is appropriate.



### How do I file a complaint?

- Stop by our office, request a form and complete here. (or)
- Print form from our website, complete and return to our office. ([www.co.logan.oh.us/259/Board-of-Revision](http://www.co.logan.oh.us/259/Board-of-Revision))

**All complaints must be filed by March 31.**



### What happens after I file?

- The local school district will be notified of the filing and may file a counter complaint within 30 days.
- Notice of the date and time of the hearing will be sent by certified mail.
- Hearings will take place at the Logan County Auditor's office conference room.

**Preparing for your hearing:** You as the complainant have the burden of proof—you must provide evidence that will support your opinion of value. The owners of the property, or legal counsel may testify at the hearing.

#### Examples of evidence the BOR will consider:

- A settlement statement from an arm's length sale in the last two years.
- A recent appraisal.
- A list of recent sales of similar properties. Similarities can include age, square footage and location.
- Itemized receipts and photos establishing costs of fixing a problem on the property.



### What happens after the hearing?

- A decision will be issued by certified mail within 90 days.
- The decision may be to increase, decrease or maintain the current value.
- The decision will remain in effect for three years.

**90  
DAYS**

### Can I appeal a decision made by the BOR?

- You may appeal a decision made by the BOR by appealing to the Ohio Board of Tax Appeals or you may file it with the Logan County Common Pleas Court.
- You must file an appeal within 30 days of receiving your decision letter.

### QUESTIONS?

We are here to help! Please contact us at 937-599-7209 or [bor@co.logan.oh.us](mailto:bor@co.logan.oh.us).