

**INSTRUCTIONS FOR COMPLETING
AN APPEAL TO THE BOARD OF REVISION
DTE FORM 1**

“COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY”

- ❖ Please type or print all information.
- ❖ Carefully read the instructions on the back of the form.
- ❖ A complaint may be dismissed if the information is not **COMPLETELY** filled in.
- ❖ The Board of Revision hears complaints on the current market value of your property, **NOT** the tax dollars you pay.
- ❖ Any information submitted with your complaint will become a part of the permanent record.
- ❖ Notices will be sent by certified mail only to those parties listed on the complaint.
- ❖ If the stated amount of increase or decrease is at least seventeen thousand five hundred dollars (\$17,500), a notice shall be sent to the affected Board of Education. This Board of Education then has an opportunity to file a counter-complaint.
- ❖ Evidence of valuation must relate to the total value of the parcel of property, including both land and buildings. For example: If your land is overvalued, but your buildings are undervalued in a like amount, there will not be a justification for a reduction in value.
- ❖ The Board of Revision may increase or decrease the total value of any parcel included in the complaint.
- ❖ The Board of Revision will notify all parties listed on the complaint not less than ten (10) days prior to the hearing. The notice will include the date, time and place of the hearing.

The following will assist you in completing the form:

- A. BOR No. – will be filled in by the County.
- B. Date Received – will be filled in by the County.
- C. Tax Year – the year on which the values are based.
- D. Count – the name of the County where the property is located.
- E. Original complaint – check this box if you are the first party to file a complaint with the County.
- F. Counter complaint – check this box if you are countering a complaint already filed with the County.
- G. Owner of property – enter the name and mailing address of the owner of the parcel of property as of January 1 of the tax year.
- H. Complainant if not owner – if you are not the owner of the property, enter your name and mailing address, otherwise, this area is blank. (See “Who May File” of the back of the form)
- I. Complainant’s agent – if you are represented by an attorney or tax agent, enter their name and mailing address.
- J. Telephone number of contact person – enter the phone number of the person the Board of Revision should contact if there is a question.

- K. Complainant's relationship to property if not owner – if you are not the owner of this parcel of property, enter your relationship to the parcel.
- L. Parcel number from tax bill – enter the parcel number (s) as stated on the County's records. (See "Multiple Parcels" on back of form)
- M. Address if property – enter the street and city (physical location) of each parcel of property.
- N. Principal use of property – such as residence, business use, apartments, etc.
- O. Parcel Number – enter the parcel number of each parcel of property.
- P. Column A True Value – enter your opinion of fair market value for each parcel listed. This is typically the price at which the parcel would sell if offered on the open market.
- Q. Column B Taxable Value – this is 35% of the value you entered in Column A.
- R. Column C Current Total Taxable Value – this is the current taxable value taken directly from your tax bill. It is 35% of the appraised value or true value.
- S. Column D Change in Taxable Value – subtract the value entered in Column B from the value entered in Column C. **A complaint is subject to dismissal if this area is blank.**
- T. The requested change in value is justified for the following reason – enter the reason that you feel your complaint is justified, use additional paper if necessary. **A complaint is subject to dismissal if this area is blank.**
- U. Was property sold... -- answer the question as stated on the complaint form.
- V. If property was not sold... -- answer the question as stated on the complaint form.
- W. If any improvements... -- answer the question as stated on the complaint form.
- X. Do you intend... -- answer the question as stated on the complaint form.
- Y. If you have filed... -- No person shall file a complaint against the valuation of any parcel (if that parcel was filed on in a prior tax year) in the same interim period.
- Z. I declare ... -- date, sign and state title. Have your signature notarized. A complaint is subject to dismissal if this area is blank and/or the signature is not notarized.