



How Do Values Get Determined?

- Appraisers research local market values and consider many factors that influence value such as:
 - Physical characteristics such as construction quality, age, structural conditions, desirable features, etc.
 - Recent sales of similar properties that provide the best evidence of market value
 - Location and market conditions of the neighborhood

- Ohio law requires a county-wide reappraisal every six years, with an update every three years.
- **For taxation purposes, you are assessed at 35% of fair market value. The auditor does not control tax rates. The Ohio Department of Taxation is who determines tax rates.**

GET IN TOUCH

 (440) 279-1619

 appraisal@gcauditor.com

 231 Main St. Suite 1A
Chardon, OH 44024

WHAT IS

THE PURPOSE OF BOR?

- The Board is established to conduct a hearing in order to determine the fair market value of the real property as of January 1st of the tax year in question.
- The Board adjusts values, not tax dollars!
- The Board is comprised of the County Auditor, County Treasurer, and a County Commissioner.



Geauga County Board of Revisions & Values

A guide on appealing your property value and how your value is determined



Is There Anything I Can Do Before Filing?

- Check our county website at <https://realestate.geauga.oh.gov> to ensure we have all the correct information on your property.
- Visit our county BOR website for more guides and FAQs at <https://auditor.geauga.oh.gov/appraisal/board-of-revision/>

How Do I File?



- Between January 1st and March 31st you can complete and submit a DTE 1 Form (Complaint Against the Valuation of Real Property) to the Auditor's Office.

What Evidence is Useful?

- The Best evidence can be:
 - Recent arm's length sale
 - Recent listing/purchase agreement
 - An appraisal for Jan 1st of the tax year in question
 - Pictures of the condition
- Evidence that includes changes in taxes or ability to pay may not be useful. The **BOR** reviews only the values.

Do I Need To Hire An Appraiser?

- There is no requirement to hire an appraiser or have one completed but, if you do they must be present at the hearing. However, it is highly encouraged to have one ready for a hearing.

What To Compare With Other Properties?

- Tax District & Neighborhood
- Lot and Land Size
- Style of Home
- Square Footage of Living Area
- Age of Structure
- Construction Quality or Type
- Other Amenities
- Personal Property in Sale Price

