



## BOARD OF REVISION

County Auditor: Carri L. Brown, PhD, MBA, CGFM

County Treasurer: James N. Bahnsen, CPA Inactive

County Commissioner: David L. Levacy

### FOR IMMEDIATE RELEASE

Tuesday, January 20, 2026

## Fairfield County Board of Revision Explains Property Valuation Complaint Process

### Deadline to File Complaints for 2025 Tax Year is March 31, 2026

**Fairfield County, Ohio** — Property owners in Fairfield County who disagree with the *valuation* of their real property can file a formal complaint with the Fairfield County Board of Revision (BOR). Linda O'Toole, Esq., Board of Revision Administrator, has outlined the process, deadlines, hearing procedures, and evidence requirements to assist property owners.

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### Filing a Board of Revision Complaint

The BOR process begins with the filing of a formal complaint. The Ohio Revised Code specifies which individuals or entities have legal standing to file. Complaint forms are available on the Fairfield County Auditor's website or at the office.

#### Filing Period:

- Complaints may be filed beginning January 1
- Deadline: March 31
- Complaints must be received or postmarked by March 31 to be considered timely
- Late filings will be dismissed as required by law

Complaints filed in 2026 must relate to the 2025 tax year.

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### Hearing Attendance Options

The Fairfield County Board of Revision allows parties or their legal counsel to attend hearings **in person or virtually**, provided advance notice is requested.

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### Board of Revision Hearing Procedures

BOR hearings are formal and recorded proceedings. Each hearing begins with an introduction of the case and exhibits. Parties and attorneys must identify themselves, and attorneys must formally enter their appearances for the record.

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### Presentation of Evidence and Testimony

- The complainant presents evidence and/or testimony supporting their opinion of the property's **market value**
- The BOR reviews **valuation only**, not tax amounts
- Counter-complainants are given the same opportunity to present evidence
- All testimony is given under oath
- Parties may question opposing witnesses
- The BOR Administrator and Board Members may also ask questions

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### Conclusion of the Hearing and Decisions

After evidence is presented, the BOR Administrator explains appeal rights, if applicable. The Board issues a written decision within **30 days** of the hearing, which is mailed or emailed to the parties or their counsel.

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### Evidence Considered by the Board of Revision

#### Generally Sufficient Evidence Includes:

- A sale between unrelated parties within 24 months of the tax lien date (January 1 of the tax year at issue), provided the alleged sale meets the requirements set forth in Ohio Revised Code 5715.19(A)(6)(a), if applicable
- A formal appraisal prepared by a licensed appraiser who personally evaluated the property as of the tax lien date
- Documentation of negative property conditions (such as damage), including invoices, contracts, or photographs which directly supports the opinion of value requested.

#### Generally Insufficient Evidence Includes:

- Comparable sales data without a formal appraisal
- General economic condition statements
- Listing prices for unsold properties
- Undocumented claims of property damage
- General statements of under-valuation or over-valuation without appraisal support

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### Important Reminder - Filing Deadline

Property owners wishing to challenge their property valuation for the **2025 tax year** must file their BOR complaint by **Tuesday, March 31, 2026**.

Complaint forms and 2026 BOR case files are available at: <https://bit.ly/FFCoBOR>

A video explaining the BOR can be found at: <https://bit.ly/FFCoBORVideo>.

For questions, contact the Fairfield County Auditor's Real Estate Office at **(740) 652-7030**.

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