

# WOOD COUNTY BOARD OF REVISION RULES OF PROCEDURE

Revised 1-14-13

**Mailing Address:**  
Michael Sibbersen  
Wood County Auditor  
PO Box 368  
Bowling Green, OH 43402

The Wood County Board of Revision hereby enacts the following as its rules of procedure governing matters to be set forth before the Board pursuant to Ohio Revised Code 5715.19.

## **I. APPEARANCE AND PRACTICE BEFORE THE BOARD**

- A. Any person who is a party to a complaint may appear and act on his own behalf. Any person may appear and act on behalf of a partnership or association of which he/she is a member or on behalf of any corporation for which he/she is an officer if such partnership, association, or corporation is party to the complaint. Any person may appear as an agent representing the owner provided a previous agency relationship exists and the agent has been left in charge of the property in question.
- B. Each party not representing himself/herself shall be represented by an attorney at law authorized to practice law before the courts of the State of Ohio.
- C. At the time of hearing before the Board, if neither the party, a representative identified under Section I-A or an attorney is provided under Section I-B appears to argue the matter, the case shall be dismissed by the Board without further notice unless good cause can be shown to the Board. The Board, in its sole discretion, shall make the determination as to what constitutes a good cause.

## **II. NUMBER OF FILINGS**

- A. Except as otherwise provided by law, only one (1) complaint per parcel may be filed in each interim period between a triennial or sexennial update.

## **III. SUBMITTING INFORMATION FOR HEARING**

- A. **Any complainant shall file the information listed below with the complaint, or at a time not later than seven (7) days before the date of the scheduled hearing.**
  - (1) For complaints on **RESIDENTIAL PROPERTY** the following information may be submitted:
    - (a) Closing statement, purchase contract and a copy of the conveyance statement if applicable.
    - (b) Pictures of the property, if available.
    - (c) Construction cost of new building (Certified by the Builder), if applicable.
    - (d) Appraisal Report if such is intended to be offered as evidence.

- (2) For complaints on **COMMERCIAL PROPERTY** the following information may be submitted:
  - (a) Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
  - (b) Lease agreements.
  - (c) Income and Expense Statement (Certified by Public Accountant) or appropriate schedules of the complainant's Federal Tax Return.
  - (d) Construction cost for new building, if applicable (Certified by the builder). These should include both hard and soft costs.
  - (e) Appraisal report if such is intended to be offered as evidence.
  
- (3) For complaints on **INDUSTRIAL PROPERTY** the following information may be submitted:
  - (a) Closing statement, purchase contract and a copy of the conveyance statement, if applicable.
  - (b) Lease Agreements, if applicable.
  - (c) Income and Expense Statement (Certified by Public Accountant) or appropriate schedules of complainant's Federal Income Tax Return.
  - (d) Construction cost for new building if applicable, (Certified by the Builder). These should include hard and soft costs.
  - (e) Appraisal Report, if such is intended to be offered as evidence.
  
- (4) For complaints on **AGRICULTURAL LAND**, the following information may be submitted:
  - (a) Closing statement, purchase contract and a copy of the conveyance statement, if applicable
  - (b) Topography map
  - (c) Acreage total
  
- (5) If the complainant bases his complaint on a Market Data Analysis, all comparable sales and conveyance statements evidencing such sales should be presented in addition to any reports, documents, exhibits or other evidence of any kind intended to be produced at the hearing.

B. THE BOARD SHALL DISMISS THE COMPLAINT OF ANY OWNER WHO FAILS TO SUBMIT ANY INFORMATION IN ACCORDANCE WITH THE RULES SET FORTH ABOVE.

#### IV. HEARINGS

- A. The Board's Secretary, the County Auditor, shall schedule each complaint for hearing, and written notice shall be given to all parties according to law of the time and place of the hearing. Hearings may be continued for good cause shown upon the Board's own motion. **Requests for continuances shall be in writing and delivered to the Secretary of the Board at least seven (7) days prior to the scheduled hearing. The board shall grant only one (1) request for a continuance of the hearing date and the second date shall be final.**
- B. All hearings may be open to the public.
- C. The Board shall grant only one (1) request for an extension of the hearing date and the second date set shall be final.

#### V. CALLING WITNESSES

- A. The Board may call before it and examine under oath, as to their own or another's real property or value thereof, any person that the Board feels has any evidence or information about said property.
- B. If a person notified to appear before the Board refuses or neglects to appear before said Board at the stated place in time or refuses to be sworn or answer any question put to him/her by the Board of its order, the Chairman of the Board may make a complaint in writing to the Probate Judge of Wood County who shall proceed against the person in the same manner as provided for in the Ohio Revised Code 5715.10. Further, the Board may impose other sanctions as to the parties of the matter as it deems just and equitable after considering the relationship of the witness to the party.

#### VI. INDEPENDENT EXPERTS

- A. A party intending to introduce evidence involving expert opinion shall file with the Board of Revision a summary of that opinion and a summary of the expert's qualifications no less than five (5) days prior to the date of the scheduled hearing. In the event an appraiser will testify, a copy of the appraisal shall suffice to meet the requirements of this paragraph. A copy of the expert report or appraisal shall also be served upon other parties to the matter.
- B. Any witness who will be giving an expert testimony on a subject must be qualified as an expert by the party or his attorney pursuant to the Ohio Rules of Evidence #702 and #703.
- C. No person who has an interest in the case in the form of a contingent fee or other form of compensation, directly or indirectly based upon the outcome of the case, shall be permitted to give appraisal evidence or offer opinions to the Board. All agents or other representatives presenting evidence to the Board shall have a copy of their contract with the owner with them at the time they appear before the Board and shall submit the same to the Board as a part of the evidence in the case.

- D. The Board will not consider as evidence any document or exhibit other than those herein specified that is prepared by a person not present at the hearing and capable of being questioned by the Board.

**VII. CONTINUANCE BY THE BOARD**

The Board may continue a hearing in progress for the purpose of additional investigation of disputed matters or for the purpose of taking matters under advisement or for opinions from counsel.

**VIII. VOLUNTARY WITHDRAWAL**

The complainant may voluntarily withdraw a complaint by filing a notice of withdrawal, in writing, at any time before the commencement of the hearing. The notice of withdrawal is with prejudice. However, a voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

**IX. DECISIONS**

All decisions by the Board will be made on the record at public hearing. Copies of said decision will be mailed to all parties by certified mail.

**X. DISMISSAL FOR FAILURE TO PROSECUTE**

The Board may dismiss a complaint when the complainant fails to appear at a duly scheduled hearing on the merits and when a continuance has not been granted.