

The Cuyahoga County Board of Revision is accepting complaints challenging tax year 2022 property values until **March 31, 2023**. Residents have the option to file a paper complaint, but there are several advantages to filing a complaint online:

1. It is easier to track.
2. You do not need a notary.
3. You can complete and submit your complaint at any time of the day.

To make it easier to file online, we've created a step-by-step online filing guide. You can follow this detailed process to help you easily file your complaint online.

INSTRUCTIONS

1. Go to the Board of Revision Website: <https://cuyahogacounty.us/bor>
2. On the homepage find the links that say "E-File Complaint"

Cuyahoga County Board of Revision

The Cuyahoga County Board of Revision is a quasi-judicial body that is tasked with hearing various complaints as dictated by Ohio Revised Code section 5715 and Cuyahoga County Charter Section 6.02.

The main complaints presented before the Board of Revision are Complaints Against the Valuation of Real Property, however the Board also has authority to render decisions on various other complaints as allowed by ORC.

The 2022 Complaint will open January 1, 2023. There are several ways to file a complaint:

1. **E-File your complaint.** This is the preferred method of filing. To e-file your complaint, the only things you need are a valid email address and phone number. Filing through the e-file portal is quick-- typically takes less than 10 minutes. It also bypasses notary requirement and is available 24/7 during the filing period. You will also receive a confirmation email almost immediately after you file with a PDF copy of the complaint.

The BOR has created a [Step-by-Step Board of Revision Electronic Filing Guide \(cuyahogacounty.us\)**](#) for your reference.

Contact Us
Phone:
216-443-7195
Fax:
216-443-8282
Office Hours:
Mon.-Fri.: 8:30 a.m. - 4:30 p.m.
Email:
BORInfo@cuyahogacounty.us

3. This link will direct you to another page. Click on the big blue circle that says, “Start Here”

Welcome to the Board of Revision *e-Complaint System*.

e-File simplifies the process by allowing 2 options for completing a DTE Form 1, Complaint Against the Valuation of Real Property

1. You may submit a complaint electronically. This option bypasses the notary requirement and eliminates the legwork involved in printing, signing and mailing a hard copy form. Also, it is completely free!

OR

2. You can pre-fill your form to print, notarize and mail in the complaint. This will require the cost of notarization and postage, or parking if you choose to hand deliver the complaint to our office.

Before filing, please refer to the Board of Revision’s full [Rules and Procedures](#) on our website. If you have any questions, call the BOR at [216-443-7195](tel:216-443-7195).

e-Complaint Submission Dates

Start Date: Saturday, December 31, 2022
End Date: Friday, March 31, 2023 at 11:59:00 PM EST.

All complaints must be received in our office by 11:59 p.m. E.S.T. on Friday, March 31, 2023. If you file by mail, the envelope must bear a United States postmark of March 31, 2023 to be considered a timely filing. A private-meter postmark (FedEx, UPS, Pitney-Bowes etc.) is not a valid postmark to establish the filing date if mailed on Friday, March 31, 2023.

The following information is required to e-File:

1. The parcel number for the property in question.
 - If you are filing on multiple parcels **that you own**, you may include up to 3 parcels that are **the same taxing district**.
 - Find my parcel number
2. The contact information for the owner/complainant including a valid phone number and e-mail address.

4. Enter your parcel number and click the green “Add” button. Then click the blue “Next” button.

Cuyahoga County Board of Revision *e-Complaint*

1 Step One. PARCEL

101-36-024 **Add**

What is my parcel number: **search here**

Next >>

5. The next screen has the owner’s name and mailing address. You should verify that the mailing address is correct and make any necessary changes. You need to indicate whether you are the owner or not by selecting “Yes” or “No”. If you are not the owner, you must enter your information as the complainant or agent depending on your role. You will need to add your phone number and e-mail. You need to enter your email twice to confirm. Then click “Next”.

2 Step Two. Complainant

Are you the owner? Yes No

Owner Name: CLEVELAND-CUYAHOGA COUNTY PORT AUTHORITY

Mailing Address: 2079 E 9 ST STE 5-100CLEVELAND, OH 44115

Complainant Name:

Complainant Mailing Address: Required if not owner

Relationship to Owner: Required if not owner

Agent Name:

Agent Mailing Address: Required if Agent's Name provided


Contact Phone/Ext. (required):
123-123-1234

Filing Type: Submit Electronically (email required) Print, Sign, Notarize, and Mail

Email:

<< Previous Next >>

6. Enter what you think the property value should be. **Do not include any commas.** Right next to this box is the current market value from the County's records.
 - a. Hit "Calculate".
 - b. You will see the change in value. This is the difference in value that you are seeking.
 - c. Click "Next".



Cuyahoga County
Board of Revision



[Home](#) [Contact](#) [BOR Home](#)

3 Step Three. VALUES

| Parcel Number | Opinion Market Value (no commas) | Current Market Value ⓘ | Change in Value ⓘ |
|---------------|--|---|--|
| 101-36-024 | \$ <input style="width: 100px;" type="text" value="20000000"/> .00 | \$24,841,300 | -\$4,841,300 |

<< Previous
Next >>

7. Give the reason for the change.
 - a. You have limited space for your reason—300 characters—so you need to be concise. If you would like to elaborate further, you can submit it as evidence.
 - b. Your reason may be about the condition of the property, a recent appraisal, or anything else you believe effects the property value—you are not limited in describing the reasons you believe your value should be changed.

The screenshot shows the 'Step Four. REASON' section of a web form. At the top left is the Cuyahoga County logo and the text 'Cuyahoga County Board of Revision'. To the right is the 'Complaint' logo and navigation links for 'Home', 'Contact', and 'BOR Home'. The main heading is '4 Step Four. REASON'. Below this is a prompt: 'The Request change in value is justified for the following reasons:'. A large text input box follows with the placeholder text 'Describe the reason for the change here.'. At the bottom right of the input box, it says '260 characters left.'. At the bottom of the form are two buttons: '<< Previous' and 'Next >>'.

8. Answer the questions on the next page. You must answer the questions about whether the property was sold in the last three years and whether you intend to present testimony from a professional appraiser. The question about whether improvements were completed in the last three years is optional. If you do not know the answer to a question, you can check “unknown.” If you did not file a complaint for tax year 2021, you can leave the next question bank. If you filed a complaint last year, and are filing again this year, one of the boxes under this question must be checked to be considered for jurisdiction. The last question only applies if the party filing the complaint is a legislative authority (ex: Mayor, Board of Education, etc.) If this does not apply to you, you can leave it blank. After you have answered the questions on this page, click the “Continue” button.

5 Step Five. SALE and IMPROVEMENT

Was property sold in the last 3 years?
 Yes No Unknown

Sale Date: Sale Price: \$.00

Show if any improvements were completed in the last three (3) years:

Improvement Date: Improvement cost: \$.00

Do you intend to present the testimony or report of a professional appraiser?
 Yes No Unknown

If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply. You will need to explain and submit on a separate sheet. See O.R.C. 5715.19(A)(2) for a complete explanation.

The property was sold in an arm's length transaction Property lost value due to a casualty
 A substantial improvement was added to the property Property's occupancy changed by at least 15%

If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

[<< Previous](#) [Continue >>](#)

9. The next screen tells you that you will see a summary on the next page. Please review the information on this page and then click **“Next”**.

Attention

Verify all information is correct before submitting your complaint.
 All correspondence from the BOR is sent to the contact information provided on the complaint form.

ONLY HIT THE SUBMIT BUTTON ONCE.

If you do not receive a confirmation email with an attached copy of the DTE 1 that was completed through this portal, the complaint was not filed.

Call [216-443-7195](tel:216-443-7195) for assistance.

[Next](#)

10. Review the information you entered.

- a. If you need to correct any information, click “Edit Section” on the left side of the screen. It will take you back to the section that you need to edit. You will need to click through the screens again to return to the review screen.
- b. If the information on the review screen is correct, click the box stating that all the information is true to the best of your knowledge.
- c. Click on the green “**Done-Submit Complaint**” button to submit. **Only click this button once.**

Review Entered Information

Mailing Address: 2079 E 9 ST STE 5-100 CLEVELAND, OH 44115
Property Address: 2079 E 9 ST CLEVELAND, OH 44115
Complainant if not owner: n/a
Complainant's agent: n/a
Phone: 216-223-1234
Email: communications@cuyahogacounty.us
If not owner: n/a

| Parcel | Address |
|------------|---------------------------------|
| 101-36-024 | 2079 E 9 ST CLEVELAND, OH 44115 |

| Parcel | Opinion Value | Curr. Market Value | Change in Value |
|------------|---------------|--------------------|-----------------|
| 101-36-024 | \$20,000,000 | \$24,841,300 | (\$4,841,300) |

Reason: TEST TEST TEST

Was Property Sold within last 3 years: Yes No Unknown
Date of sale: n/a
Sale Price: n/a
Improvements Date: n/a
Improvements Cost: n/a
Do you intend to present the testimony/report: Yes No Unknown

The property was sold in an arm's length transaction
 A substantial improvement was added to the property
 Property lost value due to a casualty
 Property's occupancy changed by at least 15%

The complainant has complied with the requirements of R.C. section 5715.19(A)(5)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(5)(b) of that section as required by division (A)(7) of that section.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

11. Almost immediately, you will receive an email from the BOR containing a PDF of the complaint form that you submitted to our office. Open the attachment in the email and review it.

12. Once you have filed your complaint, you can submit documentation that supports your opinion of value.

- a. Photos
- b. Appraisal
- c. Comparison values
- d. Any evidence that supports your claim that the value of your parcel(s) should be different that the market value on your tax bill

When you submit your evidence, **please include your parcel number**. You only need to include the parcel number on the subject line if you email evidence to us. If you submit paper copies to us, please put the parcel number on the front of each document. Also, please note that any evidence that you submit to our office becomes a public record. Remove all personal identifying information such as Social Security numbers, dates of birth, or any account numbers.

The Board of Revision prefers that residents send their evidence by email to: borinfo@cuyahogacounty.us, but you can also submit it to us by mail or by delivering it to our office. We are located at 2079 E 9th Street, the corner of E 9th and Huron. The Board of Revision is on the second floor.

The Board of Revision is here, fully staffed, working from their offices to help you get through this process. The Board of Revision cannot advise you on your legal or real-estate questions, but they *can and will* help you with the complaint process.

Remember, this process is open until **March 31, 2023**. That is the **FINAL** day for complaints. The Board of Revision must receive the complaint by 11:59 p.m. Eastern Standard Time. That is for complaints e-filed through the Board of Revision website, sent by fax or sent by email. The Board of Revision cannot accept any late complaints—even at midnight. If you would like to submit a complaint in-person, it must be dropped off before 4:30 p.m.

If you send a hard copy of the complaint in the mail it must be received by our office on or before March 31, 2023. You may download a copy of the complaint, complete it, and have it notarized. If you choose to send a complaint on the March 31 filing deadline, you must mail the complaint from the United States Postal Service and the envelope must show a postmark from the United States Post Office dated March 31, 2023. ***Private meter postmarks like UPS, FedEx, DHL, or Pitney Bowes are not valid postmarks for purposes of establishing the filing date.*** This is state law, and we cannot make any exceptions.

If you have any questions, please contact the Board of Revision at 216-443-7195. The Board of Revision is open Monday through Friday, 8:30 a.m.-4:30 p.m. Or you can email the Board of Revision at borinfo@cuyahogacounty.us, or come to the Board of Revision Office.