

Frequently Asked Questions



Q. What is an informal hearing/value review, and what is its purpose?

An informal hearing, also referred to as an Informal Value Review, is a less structured meeting with a representative from the county auditor's office, to discuss disputes about property assessments without proceeding to a formal hearing. It provides property owners with an opportunity to communicate with the auditor's office, ask questions and present evidence. The goal is to avoid escalating to a formal hearing.

Q. How long does the informal hearing take?

The duration varies depending on the complexity of the case and the evidence presented, but informal hearings will not exceed 15 minutes.

Q. Do I need to attend the informal hearing in person?

In many cases, you can attend in person or by phone. Check with the Union County Auditor's Office to confirm attendance options and requirements for representation. Spouses or immediate family members may sometimes represent you without formal authorization.

Q. What happens during the informal hearing?

During the informal hearing, you meet with a representative from the auditor's or assessor's office. You present your evidence, explain why you believe the assessment is incorrect, and discuss a potential resolution. The meeting is less formal than a court proceeding, and no official record (e.g., audio recording) is typically made, unlike formal hearings. The goal is to avoid escalating to a formal hearing.

Q. What should I bring to the informal hearing?

Bring any evidence supporting your claim, such as:

- **Comparable property sales ("comps"):** Data on similar properties (in size, location, and condition) sold recently to justify your proposed property value, with three comparable sales often recommended for residential appeals.
- **Photos or documents:** Evidence of property conditions affecting value (e.g., structural damage, outdated features).
- **Assessment notices:** Your Notice of Appraised Value or other relevant tax documents.
- **Other supporting documents:** Independent appraisals, repair estimates, or records documenting issues like new construction, siding, or changes in property use. Ensure evidence is well-organized and, if required, bring multiple copies for the auditor's office.

Q. How should I prepare for the informal hearing?

To prepare:

- **Gather evidence:** Collect comparable sales, photos, independent appraisals, or other relevant documents.
- **Organize documents:** Ensure evidence is clear and, if required, bring multiple copies.
- **Practice your argument:** Be ready to explain why the assessment is incorrect and how your evidence supports your proposed value.
- **Consult an attorney (if needed):** For complex cases, legal advice can help tailor your presentation.
- **Review county guidelines:** Check the Union County Auditor's website or contact the office for specific rules, forms, or procedures.

Q. What if I don't agree with the outcome of the informal hearing?

If no agreement is reached, you can request a formal hearing with the county's Board of Revision, which consists of the County Auditor, County Treasurer, and a member of the Board of County Commissioners or their representatives. You'll need to follow the county's process and file a complaint between January 1st through March 31st. Formal hearings are more structured and may involve stricter rules of evidence. At the hearing, you may present information such as recent appraisals or sales data for similar properties.

Q. What happens if I miss the informal hearing?

Missing an informal hearing could result in your appeal being denied or dismissed due to non-appearance, and no changes to your assessment will occur.

Q. Can I withdraw my appeal if I change my mind?

Yes, you can withdraw your appeal without penalty by notifying the auditor's office in writing. Include your application or parcel number in the withdrawal letter.

Q. When will I receive a decision after the informal hearing?

Decisions are not made during the informal hearing. The auditor's office or a related agency will review the information and will advise you to check the county website to see if a valuation change has been made.

Q. What is market value?

Market value, as defined by Ohio's Constitution, laws, and courts, is the estimated fair market value—the most probable price a property would sell for in an open market between a willing buyer and seller, neither under pressure to buy or sell, with both parties having full knowledge of relevant facts about the property.

Q. How is market value estimated?

Market value is estimated based on:

- **Physical characteristics:** Age, condition, square footage of living area, property size, basement finish, number/type/size/condition of outbuildings, number of baths, and quality of workmanship and construction.
- **Recent sales:** Sales of similar properties in similar areas are used as a yardstick, even if the property hasn't been on the market recently.
- **Location:** Properties with similar physical characteristics may have different values based on neighborhood market conditions.

Q. What causes changes in valuation?

Changes in valuation may occur due to:

- **Market changes:** Reappraisals or Triennial Updates which are required by Ohio Law adjust property values to reflect changes in the marketplace since the last valuation. Property values may go up, stay the same, or decrease based on market conditions.
- **Physical alterations:** New construction (e.g., new siding, buildings added/removed, interior finish in basements or garages, new pole buildings) or other changes not previously reported.
- **Change in property use:** For example, a shift from residential to commercial use.

Q. What is assessed value?

Assessed value is set at 35% of market value by the Ohio Tax Commissioner. It is the value of taxable property to which the tax rate is applied to compute the amount of taxes.

Q. If my property value decreases, will my taxes also decrease?

There is no direct dollar-for-dollar correlation between a decrease in appraised value and taxes. Taxes are calculated by multiplying the appraised value by voted levies, and most tax rates are adjusted annually to generate consistent revenue from the previous year.

Additional tips for residents

- **Check deadlines:** Filing deadlines for protests or appeals are strict and missing them could forfeit your right to appeal.
- **Contact the Auditor's Office:** Reach out to the Union County Auditor's office for specific forms, deadlines, or procedures.
- **Be respectful and focused:** Stick to the facts of your property's value or specific issues during the hearing. Avoid broader complaints about taxes or unrelated issues, as these are outside the hearing's scope.

