

**TRUMBULL COUNTY BOARD OF REVISION**  
**RULES OF PRACTICE AND PROCEDURE**  
**TAX YEAR 2025 FILING YEAR 2026**

**1. Authority**

The following rules are adopted in accordance with Chapter 5715 and Section 323.66(B)(1) of the Ohio Revised Code.

**2. The Board of Revision – Organization**

- (A) The Board of Revision shall herein be referred to as the “Board”. The office of the Board shall be the Auditor’s Office, located in the Trumbull County Administration Building, 160 High Street NW, 2<sup>nd</sup> Floor, Warren, Ohio 44481, and shall be open every day from 8:30am to 4:30pm, Saturdays, Sundays and legal holidays excepted.
- (B) The Board can be contacted in the following ways:
1. Phone: 330-675-2895
  2. Fax: 330-675-2419
  3. E-mail: BOR@co.trumbull.oh.us or Board.Revisions@co.trumbull.oh.us
  4. In-person or Mail:  
Trumbull County Auditor’s Office  
Attn: Board of Revision  
160 High Street NW, 2<sup>nd</sup> Floor  
Warren, Ohio 44481
- (C) The Board shall consist of the County Auditor, the County Treasurer, and a member of the Board of County Commissioners. Each may appoint one qualified employee from the official’s office to sit on the Board in their stead.
- (D) The Board shall be in continuous session and open for the transaction of business during the business hours herein provided. All sessions shall be open to the public and sessions of the Board shall stand and be adjourned without further notice thereof on its records.
- (E) All proceedings and documents concerning a Board of Revision case are a public record and may be copied, electronically transferred, or displayed on the Auditor’s website.
- (F) Each member’s vote shall be recorded on the record as cast.

**3. Appearance/Practice Before the Board**

- (A) Complainants and/or Property owners may appear before the Board to make their case and/or to provide testimony and evidence. They may also bring witnesses to testify regarding the subject property or to substantiate evidence/documents created by the witness and that have been submitted to the Board.
- (B) Attorneys representing parties will not be permitted to testify or appear in any capacity other than as counsel.
- (C) Persons authorized to practice law in jurisdictions other than Ohio may be permitted, upon presenting proper documentation to the Board, to practice before the Board in a particular proceeding.

**4. Complaints – Filings**

- (A) Complaints shall be filed either in person, by e-mail, fax, regular or certified mail with the Auditor’s Office during the legal filing period.
- (B) The filing period for tax year 2025 runs from January 2, 2026 until the end of business March 31, 2026. Complaints filed by regular or certified mail are stamped as filed as of the date of the USPS postmark.
- (C) Complaints can be filed by e-mail, fax, or in-person during the business hours provided herein. E-mail or fax filings received after business hours will be stamped as filed on the following business day.

- (D) If filing by regular or certified mail, the date of the USPS postmark (not a private meter) will serve as the filing date.
- (E) **THE BURDEN OF PROOF IS ALWAYS ON THE COMPLAINANT.** Please submit all evidence you wish to have considered by the Board either with the complaint or shortly after. You may still file the complaint if you do not have your evidence prepared yet, however, the sooner the Board has it to review the more expedited your case may be. Delays in evidence submission may result in additional hearings, longer review times, or the risk of having the complaint decided without the evidence considered if it is not timely submitted. The Board will not wait for evidence to decide a case. If the Board can review evidence during the intake of the case, and if the evidence warrants, a proposed settlement may be offered and, if accepted, eliminate the need for a hearing on the merits. It is preferred that all evidence be submitted at the time of filing, if possible, or at least ten business days prior to the scheduled hearing date. If submitted later, expect delays in receiving a decision on your case.
- (F) The Auditor will issue notice of original complaints as required per ORC 5715.19(B). Parties entitled to notice may file a counter complaint within 30 days of receiving such notice.

#### 5. **Hearing Notice and Continuances**

- (A) The Board's secretary will schedule each complaint for hearing, if necessary, and written notice thereof shall be given to the parties and their representatives of the time and place of the hearing. Hearing notices shall be sent by certified mail or by email and regular mail, if an email is available. Paper notices shall include information for in-person attendance of hearings; electronic notices shall include information for virtual attendance of hearings. You may choose to attend in-person or virtually.
- (B) Hearings are allotted time based on the relative complexity of each case. **If evidence is not available prior to the scheduling of the hearing, the appropriate amount of time may not be provided.**
- (C) Continuances will be limited to one per complainant and counter complainant. Requests must be made in writing and good cause shown. Continuances will be determined on a case-by-case basis.

#### 6. **Hearings**

- (A) All hearings shall be open to the public and video recorded. The video recording shall be the official transcript.
- (B) All persons that testify before the Board will be placed under oath before their testimony. The complainant shall present their evidence, which may include witness testimony, first. If there is a counter-complainant, they shall proceed next. The Auditor's office may be represented by a qualified witness who will testify last. All witnesses shall state their name and qualifications for the record.
- (C) Cross examinations will be permitted between parties, at the Board's discretion, as time permits.
- (D) The Board reserves the right to maintain control of the length of each hearing and to limit commentary.
- (E) The Board reserves the right to maintain proper decorum in the hearing room.

#### 7. **Hearing Attendance**

It is encouraged that all complainants attend the hearing, however, it is not required. If a complainant chooses not to attend the hearing, the case will be decided on the documentary evidence submitted, if any.

#### 8. **Voluntary Withdraw**

The complainant may voluntarily withdraw a complaint by filing a written notice of withdrawal at any time before the commencement of the hearing. A voluntary withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.

#### 9. **Decisions**

All decisions made by the Board will be in writing. Copies of decisions will be sent to the parties as required by law. It is the responsibility of the parties to pick up their mail or review their emails. Parties must update contact information if it changes after filing otherwise timely notice may not be received.

**10. Appeals**

Final decisions of the Board may be appealed to the Board of Tax Appeals ("BTA") or the Trumbull County Common Pleas Court within 30 days of the mailing date of the decision. A copy of the notice of appeal must be filed with the Board of Revision. Appealing a decision is a legal process and it is encouraged to use an attorney, if possible.

**11. Documents**

All documents that are accepted into the record by the Board shall be open to public inspection, except where restricted by law.

**12. Fees**

Anyone requesting a copy of any document of this Board shall be charged a reasonable fee therefore as set by the Board.

Adopted on: Monday, January 12, 2026

County Auditor Margie C. Godes

County Treasurer [Signature]

County Commissioner \_\_\_\_\_