



Ohio Administrative Code Rule 5703-25-13 Review of appraisal.

Effective: [October 20, 2023](#)

(A) Following the initial inspection and extension of true values on the property record card, and prior to submitting the returns to the county board of revision as required by section 5715.16 of the Revised Code, each parcel of real property will be reviewed by competent appraisers. The purpose of this review is to insure that each property has been valued uniformly in relation to other properties at true value as defined in rule 5703-25-05 of the Administrative Code, so that when the values of land and improvements are added together, the resulting value indicates the true value in money of the entire property.

(B) In making this review all factors affecting value will be considered including:

- (1) Mathematical accuracy.
- (2) Land classification and pricing
- (3) Listing accuracy:
 - (a) Building measurements
 - (b) Construction features
 - (c) Construction quality grade
 - (d) Use of proper price schedule.
- (4) Proper application of depreciation and obsolescence.
- (5) Sales of comparable property for like use.



(C) If the reviewer finds that a property or properties have not been valued at true value, the reviewer will make the corrections needed to obtain the correct values and will place said corrected values on the property record.

(D) As part of the appraisal review the county auditor will prepare or have prepared an analysis of recent real estate transactions comparing the appraisal value to the prices paid for real property to determine whether all real property in the different subdivisions, neighborhoods and classes have been appraised uniformly at true value.