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Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. D. Thomas and Williams

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SUMMARY

- Modifies the requirements for providing evidence to support or oppose a property tax board of revision (BOR) complaint.
- Expressly allows property owners that challenge their property's value to provide valuation information about similarly situated properties.
- Allows any decision of the Board of Tax Appeals (BTA) to be appealed directly to the Ohio Supreme Court.

DETAILED ANALYSIS

Property tax challenges

Continuing law allows property owners and, under certain circumstances, subdivisions and third parties to challenge a property's value for tax purposes. The initial challenge is filed with a county board of revision (BOR), which is comprised of the county auditor, county treasurer, and a county commissioner.[1] Decisions of the BOR can be appealed to the Board of Tax Appeals (BTA) or a court of common pleas, and those decisions may be further appealed to a court of appeals and the Ohio Supreme Court.[2]

The BOR, BTA, and courts must review any challenge to a property's valuation according to statutory and administrative requirements rooted in the Ohio Constitution's uniform rule, which requires that "[l]and improvements thereon shall be taxed by uniform rule according to value . . . ."[3] Courts have consistently interpreted the uniform rule to require that the value at

[1] R.C. 5715.19; R.C. 5715.02, not in the bill.

[2] R.C. 5717.04; R.C. 5717.01 and 5717.05, not in the bill.

[3] Ohio Constitution ,Article XII, Section 2.

which real property is taxed be based on the fair market value of the property, i.e., the price the property would sell for in an arm's length sale between a willing buyer and seller.[4]

Evidence presented to BOR

Currently, a person or subdivision that files a property tax complaint must provide the BOR with any evidence that supports the complaint. If the evidence is not provided to the BOR, the complainant cannot introduce it later on appeal to the BTA or court of common pleas.

The bill modifies this evidentiary requirement specifically for property owners who are challenging the valuation of their own property. Such owners may, but are not required to, provide evidence to support their requested change in value. Instead, under the bill, the county auditor will have the burden of proving, by a preponderance of the evidence, that the auditor's valuation is appropriate. If the auditor fails to introduce evidence to the BOR, the auditor may not introduce it upon appeal, unless the auditor shows good cause for the omission.[5]

The bill's new requirements apply to complaints filed on or after the bill's 90-day effective date.[6]

Similarly situated properties

The bill also expressly allows property owners that challenge their property's value to provide the BOR with information about "similarly situated properties" and argue that the owner's property has been overvalued in comparison to those properties. The BOR or, on appeal, the BTA or court has the discretion to determine whether the suggested properties are "similarly situated" and whether to use the valuations of those properties as a basis to change the value of the owner's property.[7]

The change applies to complaints filed for tax years ending on or after the bill's 90-day effective date.[8]

Direct tax appeals to the Supreme Court

The bill allows parties to appeal any BTA decision directly to the Ohio Supreme Court, including any appeal related to a property's valuation. Currently, a party may only file a direct Supreme Court appeal if the BTA decision involves a final determination of the Tax Commissioner or a municipal corporation's income tax review board. All other appeals, such as appeals of BOR decisions, must be taken first to a court of appeals.

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[4] See, e.g., *Exchange Bank of Columbus v. Hines*, 3 Ohio St. 1 (1853); *State, ex rel. Park Investment Co. v. Board of Tax Appeals,* 175 Ohio St. 410 (1964); *Terraza 8, L.L.C. v. Franklin County Bd. of Revision*, 150 Ohio St.3d 527 (2017).

[5] R.C. 5715.19(G).

[6] Section 3(A).

[7] R.C. 5715.19(L).

[8] Section 3(B).

The bill essentially restores the law as it existed before 2017, when the General Assembly imposed the direct appeal limits.[9] Before 2017, any BTA decision could be appealed to either a court of appeals or directly to the Supreme Court.[10]

HISTORY

Action	Date
Introduced	11-12-25

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[9] H.B. 49 of the 132nd G.A.

[10] R.C. 5717.04.