



Opportunity to participate in property tax valuation appeals

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Ohio law permits boards of county commissioners, county prosecuting attorneys, county treasurers, boards of township trustees, mayors or legislative authorities of municipal corporations, boards of education of school districts (collectively, taxing authorities), and property owners to file administrative appeals regarding the valuation of real estate.

The deadline for owners or taxing authorities to file a complaint to initiate a property tax valuation appeal falls on **March 31** each year. Such a complaint will relate to the preceding tax year's valuation, and the party that files the complaint bears the burden of proving a property's true value.

The county board of revision — composed of the county auditor, treasurer and commissioner — hears these tax appeals, and any decision by the county board of revision may be appealed to the Ohio Board of Tax Appeals or the county court of common pleas.

The price paid to purchase property is presumed to reflect its true value. Some taxing authorities file complaints seeking to increase the value of property when a recent sale suggests that the property is being taxed on less than its fair market value. In the absence of a recent sale, taxing authorities may become aware of other information that may lead them to believe that a property has been taxed on less than its fair market value and may file a complaint seeking to have the perceived undervaluation corrected. Boards of revision are charged with determining a property's fair market value, which can be above or below either the county auditor's original value, or the owner or taxing authority's opinion of value.

Municipalities often elect to file valuation complaints when a county auditor's valuation of a property subject to tax increment

financing falls below the municipality or owner's expectation of the property's value.

Authors

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