



## Reminder of annual deadlines for school districts to participate in property tax valuation appeals

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Ohio law permits property owners and school districts to participate in administrative appeals regarding the valuation of real estate. School districts derive substantial revenue from property taxes, while property owners seek to reduce their tax burdens. These adverse interests result in a significant number of appeals each year, which can substantially affect tax payments and school revenue.

The county board of revision, composed of three elected officials, hears these tax appeals, and owners or school districts may appeal the board of revision's decision to the Ohio Board of Tax Appeals or the county courts of common pleas.

The deadline to initiate property tax valuation appeals falls on **March 31** each year. If the requested change in value meets a certain threshold, then the county auditor must notify the school district of the property tax valuation complaint. The school district can then make itself a party to the case (in order to oppose the reduction in property value) by filing a "counter-complaint" with the board of revision. **Importantly, the school district must file its counter-complaint within 30 days of receiving notice of the tax appeal from the county auditor.** Counter-complaints filed more than 30 days after the county auditor has provided this notice are too late and fail to make the school district a party to the case or to any subsequent appeal.

Because the price paid in a recent sale is presumed to reflect a property's value, some school districts also choose to track recent sales and initiate tax appeals seeking to increase property values. Other districts participate in tax appeals only when property owners seek to reduce property values. In either situation, property tax appeals can be complex and many school districts find it

beneficial to receive the advice and assistance of legal counsel to manage these matters.

# Authors

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