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Kohl's Illinois, Inc. v. Marion County Board of Revision

Supreme Court of Ohio - November 6, 2018 - 154 Ohio St.3d 281 - 113 N.E.3d 546 - 2018 - Ohio- 4461

County board of revision and school board sought judicial review of a decision of the Board of Tax Appeals adopting an appraisal valuation that reduced the value of owner's property.

The Supreme Court of Ohio held that Board properly applied collateral estoppel to preclude relitigation as to covenant that prohibited valuation complaints.

Non-enforceability of a covenant in a tax-increment-financing (TIF) agreement that purportedly prohibited property owner from contesting county auditor's valuations of the property was actually determined in a prior decision of the Board of Tax Appeals, and thus the Board properly applied collateral estoppel to preclude school board's attempt to relitigate the issue in owner's subsequent appeal to the Board contesting the property's valuation; the prior decision included a finding that the proponents of applying the covenant failed to prove that they were entitled to its enforcement, the prior decision made no statement about retaining jurisdiction in remanding to county board of revision, and Board's remand order did not call for county board to reconsider whether to enforce the covenant.

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