
TAX APPEAL - OHIO

Columbus City Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision

Supreme Court of Ohio - October 20, 2015 - N.E.3d - 2015 WL 6288275 - 2015 -Ohio- 4304

Court-appointed receiver for former owner of property brought real property valuation complaint seeking reduction of valuation of real property. Following remand from the Court of Common Pleas, the county board of revision (BOR) dismissed complaint. School board and former owner appealed. The Board of Tax Appeals (BTA) dismissed appeal for lack of jurisdiction. School board and former owner appealed.

The Supreme Court of Ohio held that:

- Former owner's failure to serve subsequent owners with notice of appeal did not warrant dismissal of appeal;
- Initial appeal to court of common pleas did not deprive BTA of jurisdiction to consider subsequent appeal; and
- BOR was precluded by law of the case doctrine from dismissing complaint for lack of standing.

Former property owner's failure to serve subsequent owners with notice of appeal from dismissal of former owner's real property valuation complaint did not require dismissal of appeal. Although serving subsequent owners was required by statute, counsel for former owner had also appeared on behalf of subsequent owners, and counsel had pursued previous appeal on behalf of both former owner and subsequent owners.

Property owner's initial appeal to court of common pleas did not deprive Board of Tax Appeals (BTA) of jurisdiction, pursuant to subsequent-appeal rule, to consider property owner's and school board's subsequent appeal after court's remand to county board of revision (BOR). Although, in the context of appeals from decisions of county boards of revision, county courts of common pleas and the BTA had concurrent jurisdiction, school board was only statutorily permitted to appeal to BTA.

County board of revision (BOR) was precluded by the law of the case doctrine on remand from dismissing former owner's real property valuation complaint for lack of standing, where common pleas court had already determined that former owner had standing to file complaint.

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