

# **Bond Case Briefs**

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## **TAX - OHIO**

### **Oak View Properties, L.L.C. v. Franklin Cty. Bd. of Revision**

**Supreme Court of Ohio - March 3, 2016 - N.E.3d - 2016 WL 827799 - 2016 -Ohio- 786**

City board of education appealed decision of Board of Tax Appeals (BTA) that affirmed reduced valuations of property ordered by county board of revision.

The Supreme Court of Ohio held that board of education failed to preserve for appeal to BTA its claim that BTA should not retain valuations set by board of revision.

Supreme Court of Ohio holds that city board of education failed to preserve for appeal to Board of Tax Appeals (BTA) its claim that BTA should not retain valuations set by county board of revision, where board of education presented no arguments for reversing and reinstating auditor's valuation, which had been rejected by board of revision.