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

Supreme Court of Ohio - May 18, 2016 - N.E.3d - 2016 WL 2908564 - 2016 -Ohio- 3025

Following county auditor's valuation of commercial property at $2,205,000, property owner filed a complaint seeking a reduction to $1,000,000.

Board of Revision (BOR) reduced value. City board of education (BOE) appealed. The Board of Tax Appeals (BTA) affirmed. BOE appealed.

The Supreme Court of Ohio held that BTA was precluded from reverting to auditor's valuation of the property.

Pursuant to Bedford rule, when the board of revision (BOR) has reduced the value of the property based on the owner's evidence, that value eclipses the auditor's original valuation, and the city board of education (BOE) as the appellant before the Board of Tax Appeals (BTA) may not rely on the latter as a default valuation. Instead, the BOR's adoption of a new value based on the owner's competent evidence has the effect of shifting the burden of going forward with evidence to the BOE on appeal to the BTA.

Board of Tax Appeals (BTA) was precluded from reverting to auditor's valuation of commercial real property consisting of office space and a bank, where county board of revision (BOR) adopted new value based on owner's competent evidence of value, which shifted burden of going forward with evidence to city board of education (BOE), and no new evidence was presented at the BTA.

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