Bond Case Briefs

Municipal Finance Law Since 1971

TAX - OHIO

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

Supreme Court of Ohio - July 18, 2017 - N.E.3d - 2017 WL 3085080 - 2017 -Ohio- 5823

City schools board of education appealed decision of the Board of Tax Appeals that retained reduced values that county board of revision had adopted for condominium parcels.

The Supreme Court of Ohio held that:

- In reviewing valuation of property for tax purposes, Board of Tax Appeals (BTA) was to perform its own weighing of evidence in record rather than giving presumption of validity to value assigned by county board of revision; and
- A board of revision may, when reviewing complaints seeking a decrease in the assessed value of taxable property, elicit evidence from consultants and staff appraisers.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com