

Bond Case Briefs

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Columbus City Schools Board of Education v. Franklin County Board of Revision

Supreme Court of Ohio - December 7, 2017 - N.E.3d - 2017 WL 6048024 - 2017 -Ohio- 8844

City schools board of education challenged county board of revision's reduction of county auditor's real-property valuation.

The Board of Tax Appeals reduced the valuation for two additional tax years. Board of education appealed.

The Supreme Court of Ohio held that property owner failed to carry its burden of establishing that person who filed valuation complaint was authorized by statute to do so, as required to establish jurisdiction.

Property owner, a limited liability company (LLC), failed to carry its burden of establishing that person who filed real-estate-valuation complaint on owner's behalf was authorized by statute to do so, as required to establish jurisdiction; after board of education challenged jurisdictional sufficiency of complaint, owner failed to respond, and also failed to respond to board's discovery requests.