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South-Western City Schools Board of Education v. Franklin County Board of Revision

Supreme Court of Ohio - March 13, 2018 - N.E.3d - 2018 WL 1325111 - 2018 -Ohio- 918

City board of education appealed decision of the Board of Tax Appeals adopting county board of revision's valuation of property for property tax purposes, which granted property owner partial reduction in valuation from county auditor's original valuation.

The Supreme Court of Ohio held that:

- *Bedford* rule, precluding board of education from relying only on auditor's valuation in light of owner's evidence of valuation, did not apply, and
- Reinstatement of auditor's original valuation, rather than remand to Board of Tax Appeals, was warranted under the circumstances.

Bedford rule, providing that when board of revision reduced property valuation based on property owner's evidence, that value eclipsed county auditor's original valuation, such that city board of education could not rely on the latter as default valuation on appeal, did not apply to board of education's appeal of board of revision's partial reduction of auditor's valuation based on comparable-sale evidence provided by owner; board of education directly urged board of revision to disregard comparable sale because of its apparently related-party nature, and uncontroverted evidence that comparable sale was not arm's-length transaction meant that sale price did not, without more, constitute evidence of market value.

Reinstatement of county auditor's original valuation of real property for property tax purposes, rather than remand to Board of Tax Appeals for independent determination of value, was warranted following determination that Board erred in applying *Bedford* rule, under which city board of education could not rely on auditor's valuation as default valuation on appeal after board of revision reduced valuation based on owner's evidence from comparable sale, though property owner also made qualitative statements regarding property; record contained no probative evidence tending to negate auditor's valuation, qualitative statements did not establish actual value, and remand would be futile, as Board had already ruled out comparable sale, which was only affirmative evidence of value.

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