
TAX - OHIO

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

Supreme Court of Ohio - August 15, 2018 - N.E.3d - 2018 WL 3913177 - 2018 -Ohio- 3254

Owner of low-income-housing property filed a complaint seeking a reduction in the property's valuation for tax purposes.

City board of education filed a countercomplaint urging retention of the auditor's valuation. The county board of revision reduced the assessed value, and the board of education appealed. The Board of Tax Appeals increased the value. Owner appealed.

The Supreme Court of Ohio held that:

- Board of Tax Appeals was required to consider memorandum submitted by owner's appraiser purporting to show that adding in the property's rent subsidies resulted in a rent elevated above market rent;
- It lacked jurisdiction to consider whether property was 100 percent rent restricted; and
- Fact that contract establishing rent subsidies was not in the record did not preclude consideration of rent subsidies.

In determining the true value of a low-income-housing property that was both rent restricted and rent subsidized, Board of Tax Appeals was required to consider memorandum submitted by owner's appraiser purporting to show that adding in the property's rent subsidies resulted in a rent elevated above market rent; although Board admitted memorandum into record, it never explicitly weighed the memorandum's probative value.

Because city board of education did not cross-appeal Board of Tax Appeals' finding that subject property was 100 percent rent restricted as of the tax-lien date, Supreme Court lacked jurisdiction to consider issue, in property owner's appeal of Board's decision increasing the valuation of low-income-housing property.

Fact that contract establishing rent subsidies was not in the record did not preclude consideration of rent subsidies in valuing low-income-housing property that was both rent restricted and rent subsidized, where level of subsidy could be derived from owner's appraiser's report.

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