
TAX - OHIO

Groveport Madison Local Schools Board of Education v. Franklin County Board of Revision

Supreme Court of Ohio - October 24, 2018 - N.E.3d - 2018 WL 5291926 - 2018 -Ohio- 4286

Taxpayer appealed determination of the Board of Tax Appeals (BTA) independently valuing property on school board's appeal of determination of county board of revision adopting taxpayer's appraisal value of property.

The Supreme Court of Ohio held that:

- BTA discharged its duty to perform independent valuation of property, and
- BTA's valuation of property was presumed to be proper in accordance with constitutionally required uniformity.

Board of Tax Appeals (BTA) discharged its duty to perform independent valuation of property for property tax purposes, though taxpayer asserted that BTA erred in utilizing unreliable "consulting report" prepared by school board's appraiser as if it were an appraisal, and that BTA engaged in profusion of errors; BTA did not rely on consulting report in undifferentiating matter, but instead looked at information within report and evaluated it in conjunction with its consideration of report prepared by taxpayer's appraiser, including consideration of different approaches with respect to expense items, and taxpayer did not demonstrate profusion of errors.

Independent valuation of property by Board of Tax Appeals (BTA) for property tax purposes, which adjusted value upward from board of revision's valuation to amount very similar to county's original valuation, was presumed to be proper, though taxpayer alleged that BTA's decision created appearance of being outcome oriented in violation of constitutionally required uniformity, where taxpayer offered no evidence that would impugn motives of the BTA.

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