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Beavercreek Towne Station, L.L.C. v. Greene County Board of Revision

Supreme Court of Ohio - October 25, 2018 - N.E.3d - 2018 WL 5292383 - 2018 -Ohio- 4300

City school district board of education filed a valuation complaint challenging the tax valuation of a shopping center on five separate real-estate parcels.

The county board of revision, and subsequently the Board of Tax Appeals valued the individual parcels by reference to the aggregate price allocated to those parcels from the total amount paid under a portfolio-sale agreement. Property owner and one of its tenants appealed.

The Supreme Court of Ohio held that:

- Commercial tenant had no standing independent from its landlord to challenge the valuation;
- Fact that commercial tenant lacked standing to appeal the decision did not support exclusion of evidence presented of the value of tenant's parcel;
- Ample evidence supported Board of Tax Appeals' inference of a typographical error; and
- The Board was required to give full consideration of the appraisal evidence of the value of the parcels at issue.

Record supported conclusion that shopping-center owner authorized attorney to appeal tax-valuation decision, and therefore, fact that commercial tenant, on whose behalf attorney was also appealing the same decision, lacked standing to appeal the decision did not support exclusion of evidence presented of the value of tenant's parcel; notice of appeal from board of revision decision relating to tenant's parcel was explicitly prosecuted as a joint appeal of owner and tenant, and was signed by attorney, who gave her attorney-registration number along with her contact information and signed as appellant or representative.

Although shopping-center owner's filing of two separate notices of appeal from the same Board of Tax Appeals decision was not good practice and parties should avoid it, such circumstances did not present a jurisdictional defect, given that both notices of appeal separately invoked the court's jurisdiction at the time they were filed.

Ample evidence supported Board of Tax Appeals' inference of a typographical error in portfolio-sale agreement's exclusion of parcel number from contractual allocation, in proceedings challenging whether sale price of shopping center represented its value for tax purposes; deeds and property-record cards confirmed that the parcel was sold as part of the total sale and that the parcel number on the contractual allocation was a typographical error.

In challenge to tax valuation of shopping center sold as part of portfolio sale, Board of Tax Appeals (BTA) was required to give full consideration of the appraisal evidence of the value of the parcels at issue; BTA adopted an allocated aggregate sale price of leased properties as the property value of each parcel without giving proper consideration to the appraisal evidence, and appraiser testified that the contract rent on two parcels exceeded the market rent derived from rent comparables, as

could support finding that sale price did not indicate value of unencumbered fee-simple estate.

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