
TAX - OHIO

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

Supreme Court of Ohio - October 24, 2018 - N.E.3d - 2018 WL 5292231 - 2018 -Ohio- 4282

Land owner and owner of branch bank sought judicial review of Board of Tax Appeals' decision adopting a higher value for the property than the value adopted by county board of revision.

The Supreme Court of Ohio held that:

- Appraisal submitted by school board did not constitute a use valuation, and
- Board properly relied on the appraisal as determining value of fee-simple estate as if unencumbered.

Appraisal of branch bank submitted by school board did not constitute a use valuation, as opposed to a market valuation, based on its reference to definition of "special-purpose property," and thus the Board of Tax Appeals properly relied on the appraisal in determining the property's value; appraisal did not attribute to the property a special adaptation of improvements that made the property less marketable, as circumstance typical of special-purpose properties, but instead the appraisal referenced the present use of the property as a branch bank in the context of deciding which comparables were more analogous to the property, and, focusing on bank buildings, appraisal concluded that property's best use was as a freestanding commercial building.

Board of Tax Appeals properly relied on an appraisal of a branch bank submitted by school board as determining the value of the fee-simple estate as if unencumbered; Board made findings regarding the appraisal's adjustments to leased comparables, there was no conflict between a sale price and appraiser's opinion, but instead the case involved conflicting appraisals and credibility of an appraiser's testimony, concerning which matters the Board's discretion was at its greatest, and property owners' reasons in opposition to the appraisal merely established that the Board might have exercised its discretion differently.

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