
TAX - OHIO

Huber Heights City Schools Board of Education v. Montgomery County Board of Revision

Supreme Court of Ohio - October 24, 2018 - N.E.3d - 2018 WL 5292203 - 2018 -Ohio- 4284

City board of education appealed decision of the Board of Tax Appeals adopting county board of revision's decrease in value of property for property tax purposes, as sought by taxpayer.

The Supreme Court of Ohio held that:

- Board of education bore burden of proving new value of property under test of *Bedford Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 875 N.E.2d 91;
- Board of education's appraisal review testimony was insufficient to carry burden of proving new value of property; and
- Board of education was not entitled to reinstatement of auditor's original valuation as default.

City board of education's notice of appeal put taxpayer and Supreme Court on notice that it was asserting that Board of Tax Appeals (BTA) erred in property tax appeal by mischaracterizing rule of *Bedford Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 875 N.E.2d 913, which laid out test for determining whether the board of education bore the burden before the BTA of proving a new value for property tax purposes, and thus Supreme Court had jurisdiction to review that claim; board of education's notice of appeal mentioned Bedford no fewer than three times, assignment of error in notice of appeal was not required to rise to level of reasoned argumentation, and board of education's exposition on Bedford issue took on more concrete shape in its appellate brief.

Elements of test for determining when the board of education bears the burden before the Board of Tax Appeals (BTA) of proving a new value for property tax purposes, be that the auditor's value or some other value, under *Bedford Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 875 N.E.2d 91, are as follows: first, the property owner must have filed either an original or a countercomplaint; second, the board of revision must have ordered a reduced valuation based on competent evidence offered by the property owner; third, the board of education must have appealed the board of revision's decision to the BTA; and fourth, the board of revision's reduction in value must have been based on appraisal evidence, not a sale price.

Board of education bore burden before the Board of Tax Appeals (BTA) of proving a new value of property for property tax purposes under test of *Bedford Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 875 N.E.2d 91, in board of education's appeal of county board of revision's reduction of valuation of taxpayer's property on taxpayer's complaint, even though board of revision's valuation did not precisely align with appraisal report presented by taxpayer, especially given that board of revision explicitly mentioned taxpayer's evidence, and no other evidence, as prelude to announcing its determination of value, and that determination differed by less than 2% from opined value by taxpayer's appraiser.

Testimony by appraisal reviewer criticizing taxpayer's appraisal evidence and stating that appraisal-

reviewer did not have any opinion as to value of property, was insufficient for board of education to carry its burden to prove new value of property for property tax purposes, in board of education's appeal before Board of Tax Appeals challenging board of revision's reduction of valuation based on taxpayer's appraisal evidence; board of education was required to provide competent and probative evidence of new value, and appraisal-reviewer's testimony did little, if anything, to assist BTA in fulfilling its duty to determine taxable value of property.

Taxpayer presented competent and at least minimally plausible evidence in form of appraiser's testimony and appraisal report to board of revision in seeking reduction of property's value for property tax purposes, and thus board of education was not entitled to reinstatement of auditor's original valuation as default on appeal to Board of Tax Appeals from board of revision's reduction of valuation of property, though board of revision asserted that appraisal report was flawed.

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