

Ray Quoted in *Columbus Dispatch* Story on Commercial Property Tax Appeals

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Nicholas Ray, of counsel in the Vorys Columbus office, was quoted in a *Columbus Dispatch* story about central Ohio businesses that have filed complaints, regarding the Franklin County Auditor's appraisal of commercial property values, with the Franklin County Board of Revision. According to the article, more than 11,000 complaints have been filed about appraisals completed in tax year 2011.

The article states:

Attorney Nicholas M.J. Ray is representing Tween Brands and J.C. Penney Co. Inc. in their complaints to the board.

The Tween Brands property in New Albany was the subject of a 10-year, 75 percent property-tax abatement that ended last year.

The company had hoped the county's 2011 reappraisal would reduce the value, Ray said. The complaint has little to do with the expiring abatement, he added, as the company is arguing that the land it owns was overvalued by the auditor's office, not improvements to the land that are subject to the abatement.

To read the story, visit the *Columbus Dispatch* [website](#).