

Publications

Client Alert: Time to File Real Property Tax Complaints in Ohio for Tax Year 2018

Related Attorneys

Nicholas M.J. Ray

David A. Froling

David M. Aldous

Lauren M. Johnson

Andrew E. DeBord

Lindsay Doss Spillman

Hilary J. Houston

Steven L. Smiseck

Megan Savage Knox

Anthony L. Ehler

Scott J. Ziance

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The State of Ohio requires counties to reappraise real property tax values every six years. In the interim, the counties are required to update values in the middle of that cycle. This cycle is not evenly distributed amongst Ohio's 88 counties. For tax year 2018, 19 of Ohio's counties were required to conduct a full reappraisal and another five counties performed an update of values. The tax year 2018 values have an assessment date of January 1, 2018 and serve as the basis for property tax bills paid in 2019. Many counties in the Cleveland and Toledo areas, in addition to other counties scattered throughout the state, conducted full reappraisals or updates of real property tax values for tax year 2018.

It can be difficult for the counties to fully understand specific challenges facing a particular property or property type. While the counties may generally understand market trends, often times the mass appraisal process overlooks key factors in valuing a market segment or a single property. It is essential that property owners be proactive and review any change in value and determine how the potential changes affect property tax expenses.

Property taxes are frequently the largest non-productive expense incurred by property owners, and proactive management of this expense may result in increased profitability. Now is the time to review your tax assessments to make sure that each property is valued appropriately and that you are paying your fair share, and only your fair share, of the property tax burden. All complaints must be filed on or before April 1, 2019 to contest the tax valuations of property for tax year 2018.

While real property tax values can be challenged in any county for tax year 2018, the following counties are those required to reappraise or update the tax values as of January 1, 2018:

Reappraisal Counties Update Counties Belmont
Brown
Crawford

Cuyahoga
Erie
Fayette
Highland
Huron
Jefferson
Lake Lorain
Lucas
Morgan
Muskingum
Ottawa
Portage
Stark
Warren
Williams Allen
Coshocton
Guernsey
Sandusky
Vinton

Vorys has significant experience in analyzing real property tax assessments and securing real property tax savings for property owners across Ohio and the nation. To discuss an analysis of the opinions of value assigned by your county auditor, please contact us for a complimentary review.