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Supreme Court of Ohio Rules Board of Revision Complaints Pending during 2022 Change in Law Does Not Prohibit Board of Education BTA Appeals Due to Statute Tense

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AUTHORED ARTICLE | 10.3.2024

Published in Issue 3 of *The Ohio SALT Chronicle*

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On September 4, 2024, the Supreme Court of Ohio issued a decision permitting a board of education to challenge a board of revision decision at the Ohio Board of Tax Appeals (BTA) despite a 2022 change in law that limited the ability of governmental entities to appeal a tax valuation decision. *Marysville Exempted Village Bd. of Edn. v. Union Cty. Bd. of Revision*, 2024-Ohio-3323.

The case involved a tax year 2021 complaint that was filed with the county board of revision, seeking a change in the value of certain real property. The board of revision found in the property owner's favor. However, the local board of education then filed an appeal from the board of revision to the BTA.

While the board of revision complaint was pending, the Ohio legislature amended R.C. 5717.01 to limit board of education appeals to the BTA to only property owned or leased by that entity. Based on this change, the BTA dismissed the board of education's appeal.

The board of education appealed that decision, claiming that the restrictions on filing appeals did not apply to pending complaints, as those complaints were filed before the change in law. On review, the Court determined that, because of the General Assembly's wording, the appeal prohibition did not apply to cases for which a valuation complaint was pending when the law change became effective. The majority held that the amendment was written in the present tense and applies to a subdivision "that files" a complaint or counter-complaint with the board of revision. Because the wording is in the present tense instead of the past tense "filed" or "has filed," "the plain language of amended R.C. 5717.01 makes clear that the amended statute does not apply to cases in which a challenge to an auditor's property valuation was pending before a board of revision when the

amendment took effect.”

In a dissent, Justice Patrick Fischer stated that the majority’s opinion “overcomplicates” the reading of R.C. 5717.01. He determined that the use of the term “files” only defined a class of persons to whom that change applied, i.e., “who” can participate in a BTA appeal. The wording did not affect “how” or “when” an appeal can be filed. Rather, the ability to appeal to the board of revision decision only accrued when the board of revision issued its decision, which occurred after the amendment to R.C. 5717.01 became effective. Thus, he concluded that the change in law prevented the board of education’s appeal.

This decision is of limited scope because it applies only to those board of revision complaints pending at the time the 2022 law change became effective. Boards of education are prohibited from filing BTA appeals on board of revision complaints filed after July 21, 2022. Thus, this is not a long-term issue for taxpayers.