



## Ohio Revised Code

### Section 5715.012 Sales assessment ratio studies.

Effective: [March 20, 2026](#)

Legislation: [House Bill 124](#)

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The tax commissioner shall make sales-assessment ratio studies of sales and assessments of real property for the purpose of determining the common level of assessment of real property within the counties pursuant to section 5715.19 of the Revised Code and for the purpose of equalization. Such studies shall be based solely on a representative sampling of sales provided to the commissioner by the county auditor. That sample shall include only open market arms' length sales occurring during the three years prior to the tax year to which the sample is applied between a willing seller to a willing buyer for a current like use within the class or classes of real property sampled. Where there are not sufficient arms' length sales to constitute a representative sampling for such studies within a class, the auditor may also conduct appraisals of real property in that class, which shall be a part of such studies.

Such studies and other information of the commissioner may be used by the commissioner as guidelines, where applicable, in the equalization of a class or classes of real property. Such studies or other information of the commissioner shall not be applied by the commissioner on a taxing district, countywide, or statewide basis for the purpose of equalization unless the auditor first finds there are sufficient arms' length sales for a like use included in the sample in a class, or arms' length sales and appraisals conducted by the auditor for a like use included in the sample in a class, to provide an indication that said sales or sales and appraisals in the class are representative of all parcels in the class.

In addition, the commissioner shall make other studies of the value of real property within the counties which may be used as guidelines, where applicable, in the equalization of a class or classes of real property.

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