



Ohio Revised Code

Section 5715.251 Appeals of valuation process determinations.

Effective: March 20, 2026

Legislation: House Bill 124 - 136th General Assembly

(A) The following appeals may be taken to the board of tax appeals:

(1) A county auditor may appeal any determination of change in the abstract of real property of a taxing district in the auditor's county that is made by the tax commissioner under section 5715.24 of the Revised Code.

(2) The commissioner may appeal an auditor's determination of the sales included in the representative sampling of sales required to be used by the commissioner in making sales-assessment ratio studies under section 5715.012 of the Revised Code.

(B) An appeal filed under division (A) of this section shall be taken within thirty days after receipt of the statement by the county auditor of the commissioner's determination or after the commissioner's receipt of the representative sample, as applicable. For an appeal under division (A)(1) of this section, the commissioner shall be made appellee, and for an appeal under division (A)(2) of this section, the county auditor shall be made appellee. The appellant shall file a notice of appeal with the board and the appellee. Such notice of appeal shall set forth the determination of the commissioner or the auditor's representative sample appealed from, as applicable, and the errors therein complained of. Proof of the filing of such notice with the appellee shall be filed with the board. The board shall have exclusive jurisdiction of the appeal.

Unless waived, notice of the appeal shall be served upon the appellee by certified mail. The prosecuting attorney shall represent the county auditor in such an appeal.

(C) For an appeal under division (A)(1) of this section, the commissioner, upon written demand filed by the county auditor, shall within thirty days after the filing of such demand file with the board a certified transcript of the record of the commissioner's proceedings pertaining to the determination complained of and the evidence the commissioner considered in making such determination. For an appeal under division (A)(2) of this section, the auditor, upon written demand filed by the



commissioner, shall file with the board any evidence the auditor considered in determining the contents of the representative sampling of sales. The board shall notify the auditor of the deadline, determined by the board, by which the auditor shall file such evidence.

The board shall render its decision on any appeal filed under this section on or before the last day of the tax year in which the appeal is filed. If upon hearing and consideration of such record and evidence the board decides that the determination or sample appealed from is reasonable and lawful, it shall affirm the same, but if the board decides that such determination or sample is unreasonable or unlawful, the board shall reverse and vacate the determination or shall modify the determination or sample and enter a final order in accordance with such modification.

The secretary of the board shall send the order of the board to the county auditor and to the commissioner, and they shall take such action in connection therewith as is required to give effect to the order of the board. At the request of the county auditor, the board of tax appeal's order shall be sent by certified mail at the county auditor's expense.