

1 **SOME APPLICABLE REVISED CODE SECTIONS**  
2 **BOARD OF TAX APPEALS**

3  
4 Updated October 1, 2021

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6 The sections of the Revised Code directed to the operation of the Board of Tax Appeals are found  
7 in Title 57, Chapter 5717. A link to Title 57 may be found [here](#).

8  
9 **Section 5717.01 | Appeal from county board of revision to board of tax appeals - procedure**  
10 **- hearing.**  
11

12 An appeal from a decision of a county board of revision may be taken to the board of tax appeals  
13 within thirty days after notice of the decision of the county board of revision is mailed as provided  
14 in division (A) of section [5715.20](#) of the Revised Code. Such an appeal may be taken by the county  
15 auditor, the tax commissioner, or any board, legislative authority, public official, or taxpayer  
16 authorized by section [5715.19](#) of the Revised Code to file complaints against valuations or  
17 assessments with the auditor. Such appeal shall be taken by the filing of a notice of appeal, in  
18 person or by certified mail, express mail, facsimile transmission, electronic transmission, or by  
19 authorized delivery service, with the board of tax appeals and with the county board of revision.  
20 If notice of appeal is filed by certified mail, express mail, or authorized delivery service as provided  
21 in section [5703.056](#) of the Revised Code, the date of the United States postmark placed on the  
22 sender's receipt by the postal service or the date of receipt recorded by the authorized delivery  
23 service shall be treated as the date of filing. If notice of appeal is filed by facsimile transmission  
24 or electronic transmission, the date and time the notice is received by the board shall be the date  
25 and time reflected on a timestamp provided by the board's electronic system, and the appeal shall  
26 be considered filed with the board on the date reflected on that timestamp. Any timestamp provided  
27 by another computer system or electronic submission device shall not affect the time and date the  
28 notice is received by the board. Upon receipt of such notice of appeal such county board of revision  
29 shall notify all persons thereof who were parties to the proceeding before such county board of  
30 revision by either certified mail or, if the board has record of an internet identifier of record  
31 associated with such a person, by ordinary mail and by that internet identifier of record, and shall  
32 file proof of such notice or, in the case of ordinary mail, an affidavit attesting that the board sent  
33 the notice with the board of tax appeals. The county board of revision shall thereupon certify to  
34 the board of tax appeals a transcript of the record of the proceedings of the county board of revision  
35 pertaining to the original complaint, and all evidence offered in connection therewith. Such appeal  
36 may be heard by the board of tax appeals at its offices in Columbus or in the county where the  
37 property is listed for taxation, or the board of tax appeals may cause its examiners to conduct such  
38 hearing and to report to it their findings for affirmation or rejection. An appeal may proceed  
39 pursuant to section [5703.021](#) of the Revised Code on the small claims docket if the appeal qualifies  
40 under that section.

41  
42 The board of tax appeals may order the appeal to be heard on the record and the evidence certified  
43 to it by the county board of revision, or it may order the hearing of additional evidence, and it may  
44 make such investigation concerning the appeal as it deems proper.

1 As used in this section, "internet identifier of record" has the same meaning as in section [9.312](#) of  
2 the Revised Code.  
3  
4

5 **Section 5717.011 | Filing of notice of appeal.**  
6

7 (A) As used in this chapter, "tax administrator" has the same meaning as in section [718.01](#) of  
8 the Revised Code.  
9

10 (B) Appeals from a final determination of a local board of tax review created under  
11 section [718.11](#) of the Revised Code may be taken by the taxpayer or the tax administrator to the  
12 board of tax appeals or may be taken by the taxpayer or the tax administrator to a court of common  
13 pleas as otherwise provided by law. If the taxpayer or the tax administrator elects to make an appeal  
14 to the board of tax appeals or court of common pleas, and subject to section [5703.021](#) of the  
15 Revised Code with respect to appeals assigned to the small claims docket, the appeal shall be taken  
16 by the filing of a notice of appeal with the board of tax appeals or court of common pleas, the local  
17 board of tax review, and the opposing party. The notice of appeal shall be filed within sixty days  
18 after the day the appellant receives notice of the final determination issued under section [718.11](#) of  
19 the Revised Code. An appeal filed with a court of common pleas is governed by the Rules of Civil  
20 Procedure and other rules of practice and procedure applicable to civil actions. For an appeal filed  
21 with the board of tax appeals, the notice of appeal may be filed in person or by certified mail,  
22 express mail, facsimile transmission, electronic transmission, or by authorized delivery service as  
23 provided in section [5703.056](#) of the Revised Code. If the notice of appeal is filed by certified mail,  
24 express mail, or authorized delivery service as provided in section [5703.056](#) of the Revised Code,  
25 the date of the United States postmark placed on the sender's receipt by the postal service or the  
26 date of receipt recorded by the authorized delivery service shall be treated as the date of filing with  
27 the board. If notice of appeal is filed by facsimile transmission or electronic transmission, the date  
28 and time the notice is received by the board shall be the date and time reflected on a timestamp  
29 provided by the board's electronic system, and the appeal shall be considered filed with the board  
30 on the date reflected on that timestamp. Any timestamp provided by another computer system or  
31 electronic submission device shall not affect the time and date the notice is received by the board.  
32 The notice of appeal shall have attached thereto and incorporated therein by reference a true copy  
33 of the final determination issued under section [718.11](#) of the Revised Code, but failure to attach a  
34 copy of such notice and incorporate it by reference in the notice of appeal does not invalidate the  
35 appeal.  
36

37 (C) A notice of appeal for an appeal filed with the board of tax appeals shall contain a short and  
38 plain statement of the claimed errors in the final determination of the local board of tax review  
39 showing that the appellant is entitled to relief and a demand for the relief to which the appellant  
40 claims to be entitled. An appellant may amend the notice of appeal once as a matter of course  
41 within sixty days after the certification of the transcript. Otherwise, an appellant may amend the  
42 notice of appeal only after receiving leave of the board or the written consent of each adverse party.  
43 Leave of the board shall be freely given when justice so requires.

1 (D) Upon the filing of a notice of appeal with the board of tax appeals, the local board of tax  
2 review shall certify to the board of tax appeals a transcript of the record of the proceedings before  
3 it, together with all evidence considered by it in connection therewith. Such appeals may be heard  
4 by the board at its office in Columbus or in the county where the appellant resides, or it may cause  
5 its examiners to conduct such hearings and to report to it their findings for affirmation or rejection.  
6 The board may order the appeal to be heard upon the record and the evidence certified to it by the  
7 tax administrator, but upon the application of any interested party the board shall order the hearing  
8 of additional evidence, and the board may make such investigation concerning the appeal as it  
9 considers proper. An appeal may proceed pursuant to section [5703.021](#) of the Revised Code on  
10 the small claims docket if the appeals qualifies under that section.  
11

12 (E) If an issue being appealed under this section is addressed in a municipal corporation's  
13 ordinance or regulation, the tax administrator, upon the request of the board of tax appeals, shall  
14 provide a copy of the ordinance or regulation to the board of tax appeals.  
15

16  
17 **Section 5717.02 | Appeal from final determination by tax commissioner or county auditor -**  
18 **procedure - hearing.**  
19

20 (A) Except as otherwise provided by law, appeals from final determinations by the tax  
21 commissioner of any preliminary, amended, or final tax assessments, reassessments, valuations,  
22 determinations, findings, computations, or orders made by the commissioner may be taken to the  
23 board of tax appeals by the taxpayer, by the person to whom notice of the tax assessment,  
24 reassessment, valuation, determination, finding, computation, or order by the commissioner is  
25 required by law to be given, by the director of budget and management if the revenues affected by  
26 that decision would accrue primarily to the state treasury, or by the county auditors of the counties  
27 to the undivided general tax funds of which the revenues affected by that decision would primarily  
28 accrue. Appeals from the redetermination by the director of development services under division  
29 (B) of section [5709.64](#) or division (A) of section [5709.66](#) of the Revised Code may be taken to the  
30 board of tax appeals by the enterprise to which notice of the redetermination is required by law to  
31 be given. Appeals from a decision of the tax commissioner or county auditor concerning an  
32 application for a property tax exemption may be taken to the board of tax appeals by the applicant  
33 or by a school district that filed a statement concerning that application under division (C) of  
34 section [5715.27](#) of the Revised Code. Appeals from a redetermination by the director of job and  
35 family services under section [5733.42](#) of the Revised Code may be taken by the person to which  
36 the notice of the redetermination is required by law to be given under that section.  
37

38 (B) The appeals shall be taken by the filing of a notice of appeal with the board, and with the  
39 tax commissioner if the tax commissioner's action is the subject of the appeal, with the county  
40 auditor if the county auditor's action is the subject of the appeal, with the director of development  
41 services if that director's action is the subject of the appeal, or with the director of job and family  
42 services if that director's action is the subject of the appeal. The notice of appeal shall be filed

1 within sixty days after service of the notice of the tax assessment, reassessment, valuation,  
2 determination, finding, computation, or order by the commissioner, property tax exemption  
3 determination by the commissioner or the county auditor, or redetermination by the director has  
4 been given as provided in section [5703.37](#), [5709.64](#), [5709.66](#), or [5733.42](#) of the Revised Code.  
5 The notice of appeal may be filed in person or by certified mail, express mail, facsimile  
6 transmission, electronic transmission or by authorized delivery service. If the notice of appeal is  
7 filed by certified mail, express mail, or authorized delivery service as provided in  
8 section [5703.056](#) of the Revised Code, the date of the United States postmark placed on the  
9 sender's receipt by the postal service or the date of receipt recorded by the authorized delivery  
10 service shall be treated as the date of filing. If notice of appeal is filed by facsimile transmission  
11 or electronic transmission, the date and time the notice is received by the board shall be the date  
12 and time reflected on a timestamp provided by the board's electronic system, and the appeal shall  
13 be considered filed with the board on the date reflected on that timestamp. Any timestamp provided  
14 by another computer system or electronic submission device shall not affect the time and date the  
15 notice is received by the board. The notice of appeal shall have attached to it and incorporated in  
16 it by reference a true copy of the notice sent by the commissioner, county auditor, or director to  
17 the taxpayer, enterprise, or other person of the final determination or redetermination complained  
18 of, but failure to attach a copy of that notice and to incorporate it by reference in the notice of  
19 appeal does not invalidate the appeal.  
20

21 (C) A notice of appeal shall contain a short and plain statement of the claimed errors in the  
22 determination or redetermination of the tax commissioner, county auditor, or director showing that  
23 the appellant is entitled to relief and a demand for the relief to which the appellant claims to be  
24 entitled. An appellant may amend the notice of appeal once as a matter of course within sixty days  
25 after the certification of the transcript. Otherwise, an appellant may amend the notice of appeal  
26 only after receiving leave of the board or the written consent of each adverse party. Leave of the  
27 board shall be freely given when justice so requires.

28 (D) Upon the filing of a notice of appeal, the tax commissioner, county auditor, or the director,  
29 as appropriate, shall certify to the board a transcript of the record of the proceedings before the  
30 commissioner, auditor, or director, together with all evidence considered by the commissioner,  
31 auditor, or director in connection with the proceedings. Those appeals or applications may be heard  
32 by the board at its office in Columbus or in the county where the appellant resides, or it may cause  
33 its examiners to conduct the hearings and to report to it their findings for affirmation or rejection.

34 (E) The board may order the appeal to be heard upon the record and the evidence certified to it  
35 by the commissioner, county auditor, or director, but upon the application of any interested party  
36 the board shall order the hearing of additional evidence, and it may make an investigation  
37 concerning the appeal that it considers proper. An appeal may proceed pursuant to  
38 section [5703.021](#) of the Revised Code on the small claims docket if the appeal qualifies under that  
39 section.  
40

1 **Section 5717.03 | Decision of board of tax appeals - certification - effect.**  
2

3 (A) A decision of the board of tax appeals on an appeal filed with it pursuant to  
4 section [5717.01](#), [5717.011](#), or [5717.02](#) of the Revised Code shall be entered of record on the  
5 journal together with the date when the order is filed with the secretary for journalization.

6 (B) In case of an appeal from a decision of a county board of revision, the board of tax appeals  
7 shall determine the taxable value of the property whose valuation or assessment by the county  
8 board of revision is complained of, or in the event the complaint and appeal is against a  
9 discriminatory valuation, shall determine a valuation which shall correct such discrimination, and  
10 shall determine the liability of the property for taxation, if that question is in issue, and the board  
11 of tax appeals' decision and the date when it was filed with the secretary for journalization shall  
12 be sent by the board to all persons who were parties to the appeal before the board, to the person  
13 in whose name the property is listed, or sought to be listed, if such person is not a party to the  
14 appeal, to the county auditor of the county in which the property involved in the appeal is located,  
15 and to the tax commissioner.

16 In correcting a discriminatory valuation, the board of tax appeals shall increase or decrease the  
17 value of the property whose valuation or assessment by the county board of revision is complained  
18 of by a per cent or amount which will cause such property to be listed and valued for taxation by  
19 an equal and uniform rule.

20 (C) In the case of an appeal from a review, redetermination, or correction of a tax assessment,  
21 valuation, determination, finding, computation, or order of the tax commissioner, the order of the  
22 board of tax appeals and the date of the entry thereof upon its journal shall be sent by the board to  
23 all persons who were parties to the appeal before the board, the person in whose name the property  
24 is listed or sought to be listed, if the decision determines the valuation or liability of property for  
25 taxation and if such person is not a party to the appeal, the taxpayer or other person to whom notice  
26 of the tax assessment, valuation, determination, finding, computation, or order, or correction or  
27 redetermination thereof, by the tax commissioner was by law required to be given, the director of  
28 budget and management, if the revenues affected by such decision would accrue primarily to the  
29 state treasury, and the county auditors of the counties to the undivided general tax funds of which  
30 the revenues affected by such decision would primarily accrue.

31 (D) In the case of an appeal from a final determination of a local board of tax review created  
32 under section [718.11](#) of the Revised Code, the order of the board of tax appeals and the date of the  
33 entry thereof upon the board's journal shall be sent by the board to all persons who were parties to  
34 the appeal before the board.  
35

36 (E) In the case of all other appeals or applications filed with and determined by the board, the  
37 board's order and the date when the order was filed by the secretary for journalization shall be sent  
38 by the board to the person who is a party to such appeal or application, to such persons as the law  
39 requires, and to such other persons as the board deems proper.

1 (F) The orders of the board may affirm, reverse, vacate, modify, or remand the tax assessments,  
2 valuations, determinations, findings, computations, or orders complained of in the appeals  
3 determined by the board, and the board's decision shall become final and conclusive for the current  
4 year unless reversed, vacated, or modified as provided in section [5717.04](#) of the Revised Code.  
5 When an order of the board becomes final the tax commissioner and all officers to whom such  
6 decision has been sent shall make the changes in their tax lists or other records which the decision  
7 requires.

8  
9 (G) If the board finds that issues not raised on the appeal are important to a determination of a  
10 controversy, the board may remand the cause for an administrative determination and the issuance  
11 of a new tax assessment, valuation, determination, finding, computation, or order, unless the  
12 parties stipulate to the determination of such other issues without remand. An order remanding the  
13 cause is a final order. If the order relates to any issue other than a municipal income tax matter  
14 appealed under sections [718.11](#) and [5717.011](#) of the Revised Code, the order may be appealed to  
15 the court of appeals in Franklin county. If the order relates to a municipal income tax matter  
16 appealed under sections [718.11](#) and [5717.011](#) of the Revised Code, the order may be appealed to  
17 the court of appeals for the county in which the municipal corporation in which the dispute arose  
18 is primarily situated.

19  
20 (H) At the request of any person that filed an appeal subject to this section, the decision or order  
21 of the board of tax appeals issued pursuant to division (B), (C), (D), or (E) of this section shall be  
22 sent by certified mail at the requestor's expense.

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25 **Section 5717.031 | Motions.**

26  
27 The board of tax appeals may consider and decide motions, including, but not limited to, motions  
28 in limine, before the board makes a decision on any matter.

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31  
32 **Section 5717.04 | Appeal from certain decisions of board of tax appeals to supreme court;  
33 parties who may appeal; certification.**

34  
35 This section does not apply to any decision and order of the board of tax appeals made pursuant to  
36 section [5703.021](#) of the Revised Code. Any such decision and order shall be conclusive upon all  
37 parties and may not be appealed.

38  
39 The proceeding to obtain a reversal, vacation, or modification of a decision of the board of tax  
40 appeals determining appeals from final determinations by the tax commissioner of any  
41 preliminary, amended, or final tax assessments, reassessments, valuations, determinations,  
42 findings, computations, or orders made by the commissioner, and final determinations of a local



1 board of tax review created under section [718.11](#) of the Revised Code, shall be by appeal to the  
2 supreme court or to the court of appeals for the county in which the property taxed is situated or  
3 in which the taxpayer resides. If the taxpayer is a corporation, then the proceeding to obtain such  
4 reversal, vacation, or modification shall be by appeal to the supreme court or to the court of appeals  
5 for the county in which the property taxed is situated, or the county of residence of the agent for  
6 service of process, tax notices, or demands, or the county in which the corporation has its principal  
7 place of business. In all other instances, the proceeding to obtain such reversal, vacation, or  
8 modification shall be by appeal to the court of appeals for Franklin county.

9

10 Appeals from decisions of the board upon all other appeals or applications filed with and  
11 determined by the board shall be by appeal to the court of appeals for the county in which the  
12 property taxed is situated or in which the taxpayer resides. If the taxpayer is a corporation, limited  
13 liability company, partnership, or other legal entity, then the proceeding to obtain such reversal,  
14 vacation, or modification shall be by appeal to the court of appeals for the county in which the  
15 property taxed is situated, or the county of residence of the agent for service of process, tax notices,  
16 or demands, or the county in which the corporation, limited liability company, partnership, or other  
17 legal entity has its principal place of business. In all other instances, the proceeding to obtain such  
18 reversal, vacation, or modification shall be by appeal to the court of appeals for Franklin county.

19 Appeals from decisions of the board determining appeals from decisions of county boards of  
20 revision may be instituted by any of the persons who were parties to the appeal before the board  
21 of tax appeals, by the person in whose name the property involved in the appeal is listed or sought  
22 to be listed, if such person was not a party to the appeal before the board of tax appeals, or by the  
23 county auditor of the county in which the property involved in the appeal is located.

24 Appeals from decisions of the board of tax appeals determining appeals from final determinations  
25 by the tax commissioner of any preliminary, amended, or final tax assessments, reassessments,  
26 valuations, determinations, findings, computations, or orders made by the commissioner may be  
27 instituted by any of the persons who were parties to the appeal or application before the board, by  
28 the person in whose name the property is listed or sought to be listed, if the decision appealed from  
29 determines the valuation or liability of property for taxation and if any such person was not a party  
30 to the appeal or application before the board, by the taxpayer or any other person to whom the  
31 decision of the board appealed from was by law required to be sent, by the director of budget and  
32 management if the revenue affected by the decision of the board appealed from would accrue  
33 primarily to the state treasury, by the county auditor of the county to the undivided general tax  
34 funds of which the revenues affected by the decision of the board appealed from would primarily  
35 accrue, or by the tax commissioner.

36 Appeals from decisions of the board upon all other appeals or applications filed with and  
37 determined by the board may be instituted by any of the persons who were parties to such appeal  
38 or application before the board, by any persons to whom the decision of the board appealed from  
39 was by law required to be sent, or by any other person to whom the board sent the decision appealed  
40 from, as authorized by section [5717.03](#) of the Revised Code.

41

42 Such appeals shall be taken within thirty days after the date of the entry of the decision of the board  
43 on the journal of its proceedings, as provided by such section, by the filing by appellant of a notice

1 of appeal with the court to which the appeal is taken and the board. If the appeal is of a decision  
2 of the board on an action originally brought under section [5717.01](#) of the Revised Code, the  
3 appellant also shall submit, at the same time, a copy of the notice of appeal to the county board of  
4 revision and the county auditor. If a timely notice of appeal is filed by a party, any other party may  
5 file a notice of appeal within ten days of the date on which the first notice of appeal was filed or  
6 within the time otherwise prescribed in this section, whichever is later. A notice of appeal shall set  
7 forth the decision of the board appealed from and the errors therein complained of. Proof of the  
8 filing of such notice with the board of tax appeals shall be filed with the court to which the appeal  
9 is being taken.

10  
11 The court in which notice of appeal is first filed shall have exclusive jurisdiction of the appeal.

12 In all such appeals the commissioner or all persons to whom the decision of the board appealed  
13 from is required by such section to be sent, other than the appellant, shall be made appellees.  
14 Unless waived, notice of the appeal shall be served upon all appellees by certified mail. The  
15 prosecuting attorney shall represent the county auditor in any such appeal in which the auditor is  
16 a party. If the commissioner is not a party to the appeal or application before the board, the supreme  
17 court or court of appeals, as applicable, shall not dismiss an appeal of the board's decision because  
18 of the failure to make the commissioner an appellee or to serve the notice of appeal to the  
19 commissioner as otherwise required under this section.

20 The board, upon written demand filed by an appellant, shall within thirty days after the filing of  
21 such demand file with the court to which the appeal is being taken a certified transcript of the  
22 record of the proceedings of the board pertaining to the decision complained of and the evidence  
23 considered by the board in making such decision.

24 If upon hearing and consideration of such record and evidence the court decides that the decision  
25 of the board appealed from is reasonable and lawful it shall affirm the same, but if the court decides  
26 that such decision of the board is unreasonable or unlawful, the court shall reverse and vacate the  
27 decision or modify it and enter final judgment in accordance with such modification.

28 The clerk of the court shall certify the judgment of the court to the board, which shall certify such  
29 judgment to such public officials or take such other action in connection therewith as is required  
30 to give effect to the decision.

31 Any party to the appeal shall have the right to appeal from the judgment of the court of appeals on  
32 questions of law, as in other cases.

33 As used in this section, "taxpayer" includes any person required to return any property for taxation.  
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1 **Section 5717.05 | Appeal from decision of county board of revision to court of common pleas - notice**  
2 **- transcript - judgment.**

3  
4 As an alternative to the appeal provided for in section [5717.01](#) of the Revised Code, an appeal from the  
5 decision of a county board of revision may be taken directly to the court of common pleas of the county by  
6 the person in whose name the property is listed or sought to be listed for taxation. The appeal shall be taken  
7 by the filing of a notice of appeal with the court and with the board within thirty days after notice of the  
8 decision of the board is mailed as provided in section [5715.20](#) of the Revised Code. The county auditor and  
9 all parties to the proceeding before the board, other than the appellant filing the appeal in the court, shall be  
10 made appellees, and notice of the appeal shall be served upon them by certified mail unless waived. The  
11 prosecuting attorney shall represent the auditor in the appeal.

12  
13 When the appeal has been perfected by the filing of notice of appeal as required by this section, and an  
14 appeal from the same decision of the county board of revision is filed under section [5717.01](#) of the Revised  
15 Code with the board of tax appeals, the forum in which the first notice of appeal is filed shall have exclusive  
16 jurisdiction over the appeal.

17 Within thirty days after notice of appeal to the court has been filed with the county board of revision, the  
18 board shall certify to the court a transcript of the record of the proceedings of said board pertaining to the  
19 original complaint and all evidence offered in connection with that complaint.

20 The court may hear the appeal on the record and the evidence thus submitted, or it may hear and consider  
21 additional evidence. It shall determine the taxable value of the property whose valuation or assessment for  
22 taxation by the county board of revision is complained of, or if the complaint and appeal is against a  
23 discriminatory valuation, shall determine a valuation that shall correct the discrimination, and the court  
24 shall determine the liability of the property for assessment for taxation, if that question is in issue, and shall  
25 certify its judgment to the auditor, who shall correct the tax list and duplicate as required by the judgment.

26 In correcting a discriminatory valuation, the court shall increase or decrease the value of the property whose  
27 valuation or assessment by the county board of revision is complained of by a per cent or amount that will  
28 cause the property to be listed and valued for taxation by an equal and uniform rule.

29 Any party to the appeal may appeal from the judgment of the court on the questions of law as in other cases.  
30

31  
32 **Section 5717.06 | Liability for taxes shall relate back.**  
33

34 In case of the institution of an appeal under sections [5717.01](#) to [5717.04](#) of the Revised Code,  
35 liability for taxes upon the property in question and for nonpayment of taxes within the time  
36 required by law shall relate back to the date of the original valuation or determination, and liability  
37 for taxes and for any penalty and interest for nonpayment thereof within the time required by law  
38 shall be based upon the valuation as finally determined.

39