

REPRESENTING YOURSELF BEFORE THE OHIO BOARD OF TAX APPEALS



FORWARD

This guide is intended to assist *pro se* litigants in pursuing their administrative tax appeals before the Ohio Board of Tax Appeals. It provides *pro se* litigants with a short and helpful overview of how to proceed in our Board hearings.

Litigants must be careful to comply fully with the Ohio Revised Code, the Ohio Administrative Code, and the decisions and orders of the Board. You can find these online or in a law library. You must read, understand, and follow these rules and procedures in order to participate in the important work of the Board. These rules and procedures may change from time to time, and it is your responsibility to comply with the then-applicable rules and procedures.



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GLOSSARY OF TERMS

Admissible Evidence

Oral, written, or physical evidence that is relevant and is of such a character that the Board allows it to be received at a hearing and considered in the decision.

Admission

A statement suggesting any inference as to a fact.

Adversarial Proceeding

Any case with two or more parties that do not have identical interests.

Affidavit

A written or printed statement made under oath.

Affirmed

In the practice of appellate law, it means that the higher court or tribunal has concluded that the decision of the lower court or tribunal is correct and will stand.

Amicus curiae

Latin for “friend of the court.” It is advice formally offered to the court or tribunal in a written brief filed by an entity or individual interested in, but not a party to, the case.

Appellee

The party who opposes an appellant’s appeal and who seeks to persuade the court or tribunal to affirm the decision of the lower court or tribunal.

Appraisal

The act or process of developing an opinion of value. These are typically performed by licensed appraisers in Board proceedings.

Brief

A written statement submitted that explains one side’s legal and factual arguments.

Case law

The law as it has been established in previous decisions. A synonym for legal precedent.

Certificate of Service

A statement showing when you served copies of a document and to whom the copies were sent. The Certificate of Service appears at the end of a pleading, motion, or filing.

Complaint (Valuation)

The initial filing made with a board of revision challenging valuation, classification, or any other matter permitted to be challenged by statute. These are done using prescribed forms

Conveyance Fee Statement

Statement filed with the county auditor/fiscal officer which lists the amounts of the conveyance fee involved with the sale of a property.

Cost Approach

One of three techniques used by appraisers to value real property. By this method, the value of real property is derived by adding the estimated value of the site to the current cost of constructing a reproduction of the improvements and then subtracting the amount of depreciation.

Court reporter

A person who makes a word-for-word record of what is said in court, generally by using a stenographic machine, shorthand, or audio recording, and then produces a transcript of the proceedings upon request.

De novo

Latin, meaning "anew." A trial de novo is a completely new trial.

Deposition

An oral statement made before an officer authorized by law to administer oaths. Such statements are often taken to examine potential witnesses, to obtain discovery, or to be used later in a trial. See discovery.

Discovery

Procedures used to obtain disclosure of evidence before a trial or hearing.

Docket

A log containing the complete history of each case in the form of brief chronological entries summarizing the court proceedings.

Evidence

Information presented in testimony or in documents that are used to persuade the fact finder to decide the case in favor of one side or the other.

Evidentiary hearing

Legal proceeding in which witnesses may be heard and evidence is presented and considered.

Exemptions (Real Property)

When property tax is partially or entirely not required to be paid for real property.

Expert witness

A person which is permitted to testify at a hearing because of special knowledge or proficiency in a particular field that is relevant to the case.

Final Determination

For purposes of proceedings before this Board, this is a decision of the Tax Commissioner of Ohio, which is appealable to the Board.

Hearsay

Evidence presented by a witness who did not see or hear the incident in question but heard about it from someone else. With some exceptions, hearsay generally is not admissible as evidence at trial or hearing.

Impeachment

For this Board's purposes, this is the process of calling a witness's testimony into doubt.

Income approach

One of three techniques used by appraisers to value real property. By this method, the value of real property is derived based on the value of income generated by the property.

Interrogatories

A form of discovery consisting of written questions to be answered in writing and under oath.

Jurisdiction

The legal authority of a court to hear and decide a certain type of case.

Lay witness

A person who testifies at a hearing who is not an expert witness i.e. has no special knowledge or proficiency in a field.

MAI

A professional designation offered by the Appraisal Institute, standing for Member Appraisal Institute.

Modria

The Board's case management system.

OFAST

Tax Commissioner's record of proceedings in a case.

Opinion

A written explanation of the decision of the court or tribunal.

Privileged information

Information that is required to be kept confidential.

Record

A written account of the proceedings in a case, including all pleadings, evidence, and exhibits submitted in the course of the case.

Remand

Send a case back to the lower court or tribunal.

Reverse

The act of a court or tribunal setting aside the decision of a lower court or tribunal. A reversal is often accompanied by a remand to the lower court for further proceedings.

Sales Comparison Approach

One of three techniques used by appraisers to value real property. The value of the property is determined by considering the sale prices of comparable properties, which are then adjusted for physical or market differences.

Sanction

A penalty or other type of enforcement used to bring about compliance with the law or with rules and regulations.

Statutory Transcript

Record of lower court proceedings, provided by, for example, the Tax Commissioner or relevant board of revision.

Stay

A case is paused until further notice.

Stipulation

Agreement between parties on a fact or legal conclusion in a case.

Subpoena

A command, issued under a court's authority, to a witness to appear and give testimony.

Tax Lien Date

January 1 of the year for which the property tax is being determined.

Testimony

Evidence presented orally by witnesses.

Transcript

A written, word-for-word record of what was said, in a hearing or trial, or during another formal conversation, such as a deposition.

Vacate

Cancel a ruling.

Voluntary Dismissal

The parties agree to end an appeal.

Work product

Documents prepared by or for an attorney in the course of legal representation.

INTRODUCTION

This guide is intended to assist people with administrative tax appeals in the Ohio Board of Tax Appeals without the help of an attorney. A person involved in a legal matter without representation by an attorney is “pro se.”



What is Pro Se?

In Latin, it translates to “for oneself.” In court and before the Board, it means to represent yourself.

This guide does not try to cover all the procedures that may apply to your case; it is only a summary. Therefore, you should NEVER rely entirely on these materials, and you should ALWAYS review the law before taking any action in your case.

You are responsible for finding answers to your questions or learning about the law. Representing yourself means that you are responsible for following the law. Not knowing the law is no excuse. As you read this guide, remember that deciding to act without an attorney is a significant step and that not presenting your arguments effectively can dramatically affect your case. The Board strongly urges everyone who needs to participate in its proceedings to obtain an attorney, if possible.

The Board’s staff CANNOT give you legal advice.

The Board’s staff can only help with filing procedures. They are unable to provide you with any legal advice. They cannot help you interpret the law; recommend courses of action; suggest legal strategies; or even advise you about when documents are due.

ABOUT THE BOARD

The General Assembly created the Board in 1939. The Board is an independent quasi-judicial tribunal with statewide jurisdiction to preside over and decide tax appeals within Ohio. The Board resolves disputes between parties in appeals from decisions, orders, determinations, and actions of the Tax Commissioner, various boards, and government agencies.

The Board is comprised of three members, appointed by the Governor, who serve six-year terms. By law, two members must be attorneys and all members must have at least six years of tax law experience. The Board is bipartisan, meaning no more than two members shall belong to the same political party. The Board also employs attorney examiners who serve as administrative law judges and preside over hearings.

The mission of the Board is to provide a statewide forum for the expeditious resolution of disputes; for careful consideration of the merits of each case; and to ensure a uniform interpretation of Ohio tax law. The Board is committed to providing taxpayers with a reasonable opportunity to appear before the Board with as little inconvenience and expense as is practicable.

For more information about the Board please visit our website and read the FAQs.

The address and phone number for the Board are as follows:

Ohio Board of Tax Appeals
Rhodes State Office Tower
30 East Broad Street, 24th Floor
Columbus, OH 43215

Telephone: (614) 466-6700

BASIC PROCEDURES

Should I File an Appeal?

Many considerations come into play when making this decision. Therefore, we suggest you visit the link on our website below, where you must consider whether it is worth appealing, whether you have a strong case, and the steps to appeal.

<https://ohio-bta.modria.com/resources/ohio-bta-diagnosis/worthappealing.html>

Filing a Notice of Appeal

A case begins by filing a notice of appeal. It is critical that you familiarize yourself with the relevant appellate statute that applies to your case. If you do not comply with that statute, the Board has no jurisdiction and cannot decide your appeal. A standard notice of appeal is available on the Board's website and can also be found in the Appendix of Forms at the end of this guide.

A notice of appeal from a decision of a county board of revision **MUST** be filed with the Board **AND** with the county board of revision at its local address within thirty days of the date the county board of revision mailed its decision by certified mail.

A notice of appeal from a final determination of the Tax Commissioner **MUST** be filed with the Board **AND** the Tax Commissioner within sixty days of receipt of the Tax Commissioner's final determination.

A notice of appeal from a decision of a municipal board of review **MUST** be filed with the Board, the municipal board of review, **AND** any other party within sixty days of receipt of the municipal board of review's decision.

All documents should be filed with the Board using the Board's electronic filing system (Modria), which is accessible on the Board's website (<https://www.bta.ohio.gov/>). A filer can easily create an account in Modria. If you are unable or unwilling to file a notice of appeal in Modria, you may file using an alternative method to the extent permitted by law.

Regardless of the delivery method, the appellant bears the risk of any issues with the transmission. The Board does not have the authority to ignore or modify filing deadlines or requirements imposed by statute.

Appeals that are received late or do not meet filing requirements as established by statute will be dismissed.

Regular Docket vs. Small Claims Docket

All appeals will proceed on the regular docket unless you elect to proceed on the small claims docket. The regular docket follows a case management schedule based on the complexity of the case. An appellant may choose to have it considered based on the record below and written argument or can request a hearing to present new evidence. Please see the later section titled Hearings for more information.

The Board's small claims docket allows taxpayers to have their cases resolved quickly, inexpensively, and less formally. If a hearing is requested, it will be short (about 10-15 minutes), informal, and conducted by telephone. Small claims decisions issued by the Board have no precedential value, are conclusive upon all parties, and cannot be appealed by law.

In an appeal from a county board of revision, most residential properties qualify for the small claims docket. An appeal may proceed on the small claims docket if the appeal involves property that qualifies for the partial tax exemption established in R.C. 319.302, also known as the "nonbusiness credit." Consult your tax bill or contact your county auditor/fiscal officer to determine your eligibility for small claims.

In appeals from decisions of the Tax Commissioner or a municipal board of review, small claims treatment is available for those appeals where the amount in controversy is less than \$10,000.

As a reminder, you have several choices in your notice of appeal: regular docket vs. small claims docket, whether to have a hearing (in-person, virtual, or if small claims via telephone) or to file written briefs. These options must be selected on the face of your notice of appeal. Please see a standard notice of appeal form in this guide's Appendix of Forms section.

Service

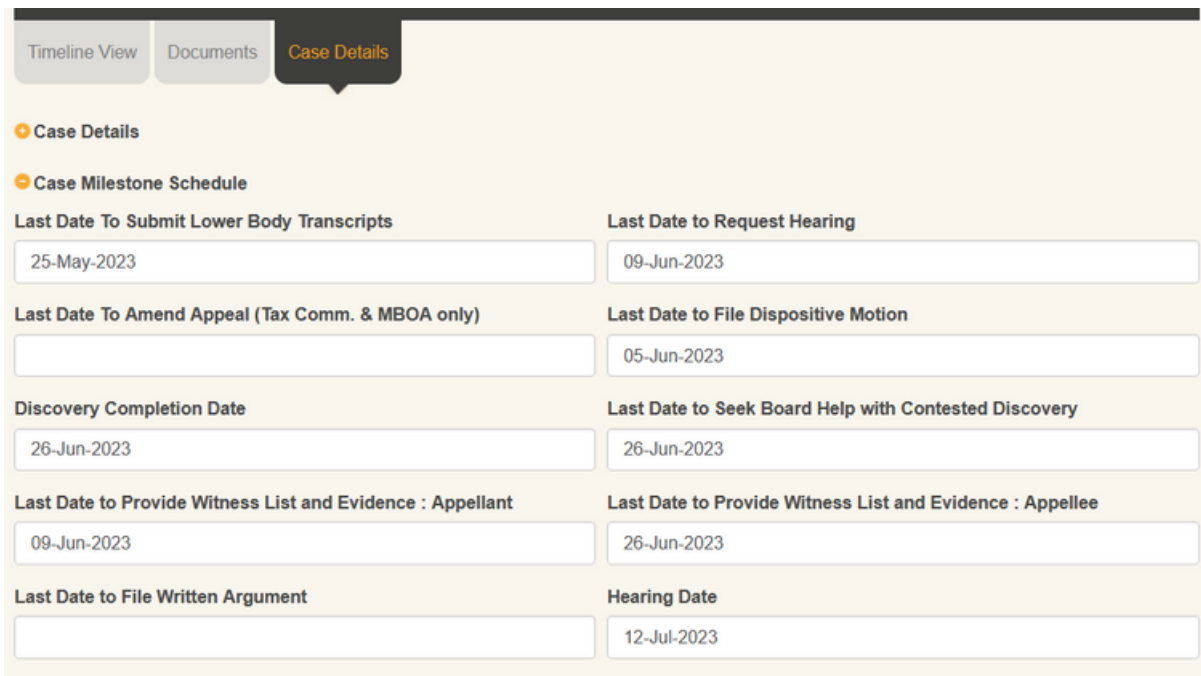
After the notice of appeal is filed, the next step is the procedure that officially notifies the appellee(s) and lower tribunal that you have filed an appeal. At this step, the appellee(s) receives a copy of the notice of appeal so that the appellee(s) knows what the appeal is about and will perform their statutory requirements.

If you do not properly complete the service of process under the time limitations established in the applicable statute under which you are appealing, your case may be dismissed. A copy of a certificate of service for your service of process may be found in the Appendix of Forms.

Case Assignment and Case Schedule

After you file and serve your notice of appeal, the Board will assign your case a unique case number (e.g., 2023-9999). Next, based on the type of case being appealed (e.g., a county board of revision, a municipal board of review, or the Tax Commissioner), a case milestone schedule will be established as authorized by statute.

You will find this schedule online, in Modria, under the “Case Details Tab.” An example is below:



Case Details	
Case Milestone Schedule	
Last Date To Submit Lower Body Transcripts	Last Date to Request Hearing
25-May-2023	09-Jun-2023
Last Date To Amend Appeal (Tax Comm. & MBOA only)	Last Date to File Dispositive Motion
	05-Jun-2023
Discovery Completion Date	Last Date to Seek Board Help with Contested Discovery
26-Jun-2023	26-Jun-2023
Last Date to Provide Witness List and Evidence : Appellant	Last Date to Provide Witness List and Evidence : Appellee
09-Jun-2023	26-Jun-2023
Last Date to File Written Argument	Hearing Date
	12-Jul-2023

Attorney Examiners

Your case will be assigned to an attorney examiner who is an administrative law judge. You will not know the assigned judge until you appear for your hearing.

You are prohibited from all private (also called “ex parte”) communications with the attorney examiner to whom your case is assigned. This prohibition is the same for attorneys or parties represented by an attorney. Ex parte communication occurs when one of the parties to an appeal exchanges information about the merits of a case with the attorney examiner (1) without the opposing party being present; or (2) without the knowledge and consent of the opposing party.

With few exceptions, an attorney examiner will refuse to speak or communicate ex parte with any party to a case assigned to the attorney examiner because of this prohibition. Any communication between the attorney examiner and a pro se litigant should be in writing. A copy of the communication must be sent to the opposing party or that party’s attorney. For example, a party appearing pro se should send the opposing party a copy of any letter sent to the attorney examiner.

Pre-Hearing Matters

Next, before your hearing, several things may happen:

- The lower tribunal files the statutory transcript. By law, based on the statute that you filed your appeal under, the lower tribunal (e.g., a county board of revision, Tax Commissioner) must file an electronic copy of the entire underlying proceedings and documents, including all evidence presented to it, with the Board. You will be able to review these documents in Modria.
- The appellee files a notice of appearance. If the appellee is represented by counsel, the attorney will typically file a notice of appearance indicating who the attorney represents. You should receive a copy of this document from that attorney.

- The appellee files a motion. Either party (appellant or appellee) may request that the Board take specific action related to the case. To do so, the party prepares a formal request or what is referred to as a motion. The Brief and Motion Requirements section provides information on the preferred form and style of motions before this Board. The party then signs the motion, files it electronically with the Board, and sends a copy to the opposing party. The opposing party may file a response to the motion. The response sets forth why the Board should deny rather than grant the motion. After a response (and sometimes a reply) is filed, the attorney examiner may schedule a hearing to allow the parties to argue the motion and the objections. Or the attorney examiner may decide a hearing is unnecessary and rule on the motion by issuing a written order that either grants or denies (in whole or in part) the relief sought in the motion.

Dispositive v. Non-Dispositive Motions

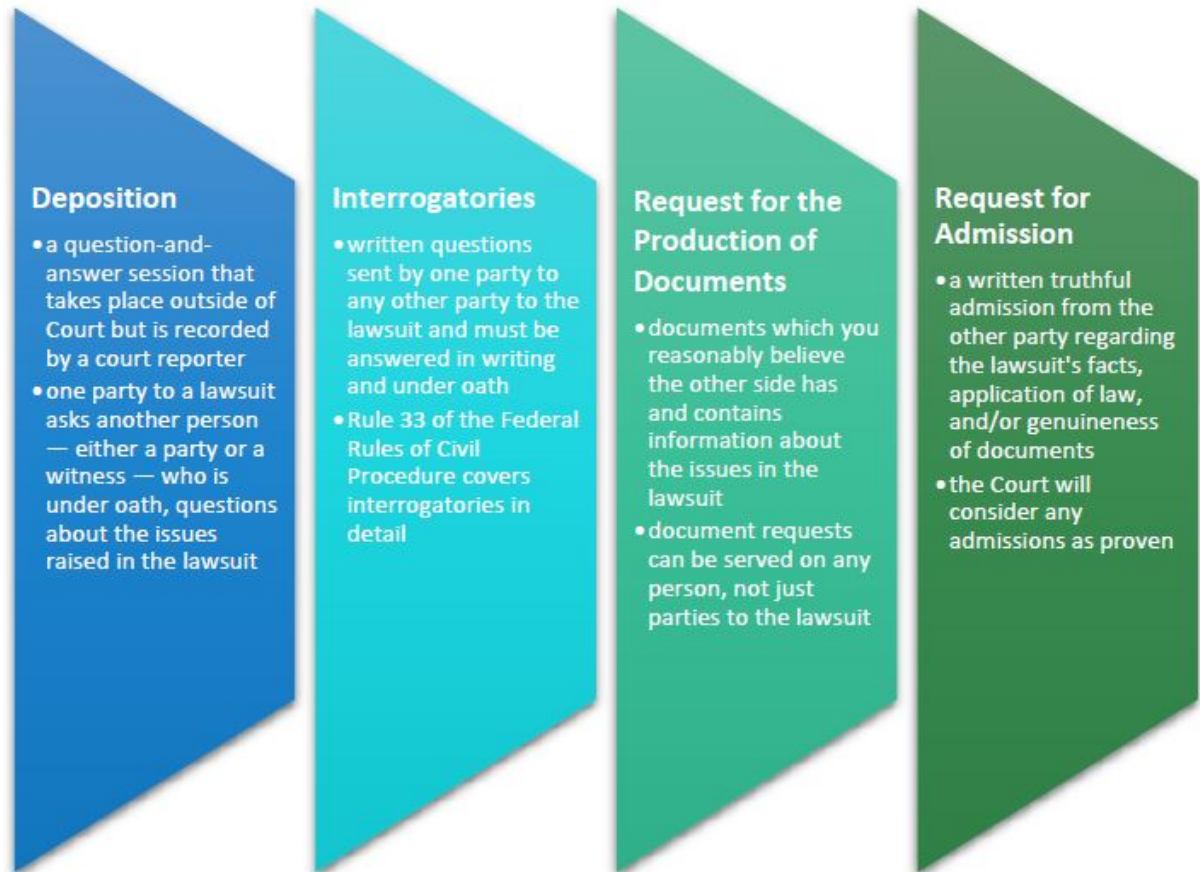
Motions fall into two categories: dispositive and non-dispositive. Dispositive motions, if granted, end the case; non-dispositive motions, if granted, affect the case but do not end it.

Common types of motions to the Board:

1. Motion to Amend the Case Management Schedule
 2. Motion for a Continuance
 3. Motion to Consolidate
 4. Motion in Limine
 5. Motion to Dismiss
 6. Notice of Voluntary Dismissal
 7. Motion for Reconsideration
- The appellee engages in discovery. See the next section – Discovery – for more information.
 - The appellee does nothing. Then you wait until the date of the hearing. Unlike other legal proceedings, an appellee cannot default in an administrative tax appeal.

Discovery

Discovery is the process of obtaining relevant information and evidence from the opposing party or from nonparty witnesses before your hearing. See the four types of discovery shown below.



Discovery is a term that refers to the information that the parties will gather to support their case. Parties often need to gather documents such as property records, appraisal reports, or business records. Information can be obtained through written questions, written document requests, or oral questions.

Each party in your case will seek some discovery. This means that if you file an appeal, you will need to obtain information from the party opposing you and provide information to that party.

Interrogatories, requests for production, depositions, and requests for admissions, are the most common methods for obtaining discovery. You must read the Ohio Civil Rules of Procedure carefully regarding each type of discovery request to ensure you comply with the specific requirements.

Hearings

In-Person Hearings

Before your hearing, please review the Board's rules and your Case Milestone Schedule (see the above section titled Case Assignment and Case Schedule for more information). This will provide the deadlines to disclose any evidence or witnesses you intend to provide to the Board during the hearing.

In-person hearings, which include virtual hearings, are conducted in the Rhodes State Office Tower in Columbus, Ohio. Typically, hearings begin at 9:00 am, but you should plan to arrive downtown early because parking could be limited. Surface lots and garages are available for parking.

You should enter the Rhodes State Office Tower through the front entrance on East Broad Street. You should proceed to the front desk and sign in using government-issued photo identification. You will then head to security. Weapons of any kind are strictly prohibited. After clearing security, proceed to the central elevator bank, which provides access to floors 18-29. Proceed to the 24th floor and turn right directly out of the elevator bank. The Board's office is on the left.

Once you arrive at the Board's office, you will check in using the computer directly across from the Docket Clerk's desk. If you need assistance, please see the Docket Clerk. Once you check-in, please be seated in the waiting area. Multiple hearings are typically scheduled at 9:00 am, so your case may not be called immediately. The attorney examiner or a Board staff member will call your case and invite you into a hearing room.

A court reporter will transcribe the hearing, or your hearing will be digitally recorded. Once the attorney examiner goes "on the record," you will be sworn in and allowed to present your case. If you are not an attorney but are attending on behalf of a legal entity (e.g., corporation, LLC, LLP), then the attorney examiner may not permit you to make legal arguments, examine witnesses, or do any other task that can only be performed by an attorney. If you represent yourself, you may make legal arguments, examine witnesses, and prosecute your case.

You should notify the attorney examiner if you have physical documents to submit for the Board's consideration. Please be prepared to leave a copy with the Board and provide one to any opposing party. It is your choice to submit evidence; the attorney examiner will not provide legal advice on what documents you should offer.

In general, the attorney examiner will welcome the participants and may speak with the parties off the record to ensure all parties understand what will happen. Once on the record, the case will proceed as follows:

- Opening Statements
- Presentation of Your Case
- Testimony of Witnesses
 - Direct Examination
 - Cross-Examination
 - Re-Direct
- Presentation of Evidence
- Resting Your Case
- Opponent's Case
- Closing Arguments

Remember that if another party is participating (e.g., a board of education), then that party's attorney may have the opportunity to ask you questions. Also, the attorney examiner may ask you questions. After your hearing, the transcript or audio recording will be uploaded within thirty (30) days and may be accessed in Modria. In cases involving pro se litigants, post-hearing briefs are typically not required.

After your hearing, the Board will consider your evidence and issue a written decision.

If you decide a hearing is unnecessary, you should file a waiver of appearance using the form on the Board's website. A waiver must be filed at least three (3) days in advance, and failure to file a waiver timely may result in the dismissal of the appeal.

Small Claims Hearing

A small claims hearing is brief (~ 10-15 minutes) and conducted by telephone. Small claims hearings are only scheduled upon request and are typically not rescheduled absent of an emergency. Small claims hearings are not recorded and have no court reporter present.

The Board uses Webex to conduct small claims hearings. You will be provided with a letter instructing you how to participate. All parties need to join the call at the scheduled time. Time for discussion is strictly limited due to the number of hearings conducted, so parties must be prepared to explain their position clearly and briefly. A party that fails to join the hearing timely will not be allowed additional time for its presentation. Any materials a party wishes to be considered must be submitted to the Board and all other parties at least three days before the telephone hearing.

An attorney examiner will join the call and facilitate the telephone hearing. The proceedings will be very similar to in-person hearings.

Also, make sure that you test your computer and telephone devices to ensure compatibility with the Board's software for such hearing.

If you decide a hearing is unnecessary, you should file a waiver of appearance using the form on the Board's website. A waiver must be filed at least three (3) days in advance, and failure to file a waiver timely may result in the dismissal of the appeal.

Board Decisions

Please note that the Board's staff does not know the reasons for a Board's decisions. Nor can they predict how or when the Board will rule in a case. Further, they cannot give you legal advice or tell you which document to file. There is generally no deadline for the Board to render its decision. Contacting the Board will not decrease your wait.

Important Deadlines in Your Case

A notice of appeal must be filed as follows:

- From a decision of a county board of revision – MUST be filed with the Board AND with the county board of revision at its local address within thirty (30) days of the date the county board of revision mailed its decision by certified mail.
- From a final determination of the Tax Commissioner – MUST be filed with the Board AND the Tax Commissioner within sixty (60) days of receipt of the Tax Commissioner's final determination.
- From a decision of a municipal board of tax review – MUST be filed with the Board, the municipal board of appeals, AND any other party within sixty (60) days of receipt of the municipal board of appeals' decision.

A memorandum in opposition to a motion is due fourteen (14) days after the service of the motion, and a reply memorandum is due seven (7) days after the service of opposition papers. Oral hearings on motions generally are not held but can be requested.

Deadlines for certain motions, discovery, identification of witnesses and exhibits, and hearing date are outlined in the Case Milestone Schedule (located on Modria).

Discovery requests (Interrogatories, Requests for the Production of Documents, and Requests for Admissions) are not filed with the Board until they are used in the proceeding or the Board orders them filed. Responses to discovery requests are due within thirty (30) days after service.

Brief and Motion Requirements

Litigants must ensure that any argument presented to this Board, whether in motions, memoranda, or briefs, is well grounded in law and fact.

Format: Although the Board accepts handwritten briefs, motions, and memoranda, attorney examiners find it easier to read typed documents. If you file handwritten documents, please make sure they are legible. The document should be printed on 8 ½” x 11” paper; the filing must contain the caption of the case and a title describing the purpose of the filing.

Date and Signature: All documents filed with the Board need to be dated and signed, with the signer’s name printed or typed under the signature line.

Certificate of Service: Each time you file something with the Board, you must ensure that the other side receives a copy. Likewise, you will receive a copy of all documents filed by the other parties. See the section above entitled Service of Process for more information.

Page Limit Recommendations:

- **Merit Briefs** – A supporting or opposing merit brief generally need not exceed fifteen (15) pages, excluding supporting documents.
- **Reply Briefs** – A reply brief generally need not exceed seven (7) pages and shall be restricted to matters in rebuttal.
- **Motions** – A supporting or opposing motion generally need not exceed ten (10) pages, excluding supporting documents.

Do's and Don'ts

When Entering the Rhodes State Office Tower

- No weapons, contraband, or other illegal items are allowed;
- You must show a government-issued photo ID; and
- Dress appropriately (neat and clean).

When Entering the Board's Office

- Check-in using the computer directly across from the Docket Clerk's desk;
- Be polite, listen carefully, and do not argue with the Docket Clerk and Board staff;
- As a reminder, the Docket Clerk and Board staff are here to assist you, but they cannot give you legal advice;
- Have your information/case organized with enough copies; and
- Feel free to meet with the opposing side to discuss settlement negotiations.

When You are in the Hearing

The Board promotes and expects civility and decorum in all its proceedings. Counsel, litigants, and the public shall comply with the Board's rules of decorum in all hearings. If someone does not comply, that disruptive person may be removed, the hearing may be continued, or the hearing may be canceled altogether.

- **Civility.** Civility reflects the good character of attorneys and litigants who practice it and serves a vital role in conducting an efficient and fair hearing. The Board will not tolerate rudeness, swearing, or bullying among counsel, litigants, and witnesses. The Board neither permits nor tolerates ad hominem attacks.
- **Preparation and Presentation.** Enter the hearing room fully prepared to argue your case. Evidence should be organized, and you should have sufficient copies to provide to opposing parties, the attorney examiner, a witness, and the court reporter. Under no circumstances should anyone approach a witness, the court reporter, or the bench without authorization from the attorney examiner. Counsel or pro se litigants are expected to conduct opening statements, witness examination, and cross-examination from the lectern unless otherwise permitted by the attorney examiner.

- **Food and Drinks.** Food is NOT permitted in any hearing room unless approved by the attorney examiner. Non-alcoholic drinks are permitted. Participants must dispose their trash in the appropriate containers at the conclusion of the hearing.
- **Honorifics.** Your hearing is a formal legal proceeding before a quasi-judicial tribunal, and all parties shall treat it as such. Honorifics are appropriate out of respect for the Board and the proceeding. It is never appropriate to use first names during the proceeding. Practicing attorneys are officers of the court and Board and are entitled to respect, and they should be addressed as “counsel.” Practicing attorneys may also be addressed with an appropriate alternative such as “Ms.” or “Mr.” Pro se litigants are similarly entitled to respect and an appropriate honorific. The Board’s proceedings are quasi-judicial, and administrative law judges preside over those proceedings. Accordingly, the attorney examiners shall be addressed as either “attorney examiner” or “Your Honor.”

In addition:

- Be prepared and organized with your argument.
- When talking to the attorney examiner, you should stand and be polite.
- When addressing the attorney examiner, make your point once, avoid repeating yourself, and stick to the issue(s) pending before the Board.
- When the opposing party addresses the attorney examiner, listen carefully, and be quiet and respectful.
- All cell phones must be turned off during Board hearings.
- Pictures, video, audio, or other electronic recording devices are prohibited during a hearing.

NOTICE OF APPEAL TO THE BOARD OF TAX APPEALS FROM A DECISION OF A COUNTY BOARD OF REVISION

READ IMPORTANT FILING INFORMATION ON BACK BEFORE COMPLETING THIS FORM

BOR Case No. _____

Appellant, (Please Print)
 v.
 AUDITOR/FISCAL OFFICER AND THE BOARD OF REVISION OF
 _____ County, Ohio, and

For BTA Use

BTA Case No.

Appellee(s). (All other parties to the appeal)

Appellant appeals a Board of Revision (BOR) decision mailed on (date) _____ for tax year _____. (Attach decision copy).

Property Owner's name _____

Property Owner's address _____

	1 st Parcel	2 nd Parcel	3 rd Parcel
Parcel (or registration) No.			
Parcel's Address – Street City, State Zip	-----	-----	-----
Parcel's School District			
Appellant's Opinion of Parcel's Market Value			

Evidence supporting opinion of market value: _____
 (Arm's-length sale of the subject, a qualifying appraisal, or some other evidence – describe)

Appeal of a BOR decision starts a formal adjudication process often involving lawyers, discovery, motions and expert witness (appraiser) testimony. The Small Claims Option avoids much of the formality and resolves simple disputes quickly and inexpensively. More information is in the form instructions.

Small Claims Option (Check One): YES NO Small claims involve simple disputes that can be resolved quickly and inexpensively. Most residential property qualifies for the small claims option but taxpayer consent is required because decisions have no precedential value, they are final for all parties and cannot be appealed. More information is provided in the instruction portion of this form. By electing to have your appeal resolved as a small claim, you understand and agree to these conditions.

Request Hearing (Check One): YES NO All evidence is required to be presented to the BOR, a record of which is transmitted to the BTA for consideration. BTA hearings are therefore unnecessary unless new evidence has become available since the BOR proceedings. If a BTA hearing is scheduled, it will be held in the BTA's offices in Columbus, OH, and your appeal may be dismissed if you do not attend or if you fail to provide prior notice of your intent not to attend. Hearings for small claims, if requested, will be an informal, non-record hearing conducted by telephone only.

Contact Information:

 Appellant or Representative (signature)

 Email Address

 Print Name and Title of Representative

(_____) _____
 Phone Number

 Mailing Address

(_____) _____
 Fax Number (If any)

 City State Zip

 Date

INSTRUCTIONS FOR APPELLANT

Use this form when an appeal is made to the Board of Tax Appeals from a decision of a Board of Revision under the provisions of R.C. 5717.01. Alternatively, an appeal may be taken to the court of common pleas of the county where the property is located pursuant to R.C. 5717.05.

This notice of appeal MUST be filed with both the Board of Revision and the Board of Tax Appeals within thirty days of the date the Board of Revision mailed its decision or it will be dismissed.

File appeals electronically with the Board of Tax Appeals by following the instructions and links available at www.bta.ohio.gov . Appeals can also be delivered in person, or sent by certified mail, express mail, or authorized delivery service, to the Board of Tax Appeals, 24th Floor, State Office Tower, 30 East Broad Street, Columbus, Ohio 43215.

A copy of the decision of the Board of Revision MUST be attached to the notice of appeal.

BTA Small Claims-R.C. 5703.021- An appeal may be assigned to the small claims docket only with the taxpayer's consent. A decision issued by the board in an appeal assigned to the small claims docket is final for all parties, may not be appealed, and shall not be considered as precedent in any other case, hearing, or proceeding. Eligibility for small claims is restricted to property which qualifies for the partial tax exemption set forth in R.C. 319.302, also known as the "nonbusiness credit." Consult your tax bill or contact your county auditor to determine your qualification as a small claim. Hearings for small claims, if requested, will be by telephone.

BOARD OF REVISION REQUIREMENTS

The Board of Revision is required to notify by certified mail all persons who were parties to the proceeding before the Board of Revision, and file proof of service of such notice with the Board of Tax Appeals.

The Board of Revision is required by R.C. 5717.01 to certify to the Board of Tax Appeals a complete transcript of the record of the proceedings of the Board of Revision, including the original complaint and all evidence offered in connection with the complaint, and shall disclose if the appeal is eligible for small claims. In order to facilitate timely resolution of this matter, the transcript must be filed within 45 days after the notice of appeal is filed.

NOTICE OF APPEAL TO THE BOARD OF TAX APPEALS

**(For Appeal of a Final Determination of the Tax Commissioner,
Or a Decision of a Municipal Board of Appeal)**

Appellant, (Please Print)
v.
_____, Tax Commissioner of Ohio,
Or Municipal Board of Appeal

Appellees, (All other Parties to the Appeal)

Address of all other Appellees, if any

Lower Tribunal Case No. _____

BTA Use Only

BTA Case No.

Appellant appeals a decision received on (date) _____ involving _____
(tax type or issue) for tax year(s) _____, (attach decision copy).

A notice of appeal **MUST** contain a short and plain statement of the claimed errors in the decision showing that the appellant is entitled to relief as well as the relief to which the appellant claims to be entitled. (For additional space, add attachments.)

Small Claims Option: Yes No Small claims involve appeals in which the amount in controversy is less than \$10,000 and are resolved quickly and inexpensively. Taxpayer consent is required because small claims decisions have no precedential value, they are conclusive upon all parties, and they cannot be appealed. More detailed information is provided in the instruction portion of this form. By electing to have your appeal resolved as a small claim, you understand and agree to these conditions.

Request Hearing (Check One): Yes No Hearings are held at the board's offices in Columbus, OH, and are limited to the introduction of new evidence or testimony; if all information was presented at the lower tribunal, a hearing is generally unnecessary. Hearings for small claims, if requested, will be an informal, non-record hearing conducted by telephone only.

CONTACT INFORMATION:

Appellant or Representative (signature)

Email Address

Print Name and Title of Representative

(_____) _____
Phone Number

Mailing Address

(_____) _____
Fax Number (If any)

City State Zip

Date

INSTRUCTIONS FOR APPELLANT

Use this form when an appeal is made to the Board of Tax Appeals from a decision of the Tax Commissioner under the provisions of R.C. 5717.02, or a Municipal Board of Appeal under the provisions of R.C. 5717.011. This form is not intended to be a comprehensive review of the issues that may arise when filing a notice of appeal before the Board of Tax Appeals.

A COPY OF THE NOTICE OF APPEAL MUST BE FILED WITH BOTH THE BOARD OF TAX APPEALS AND THE TAX COMMISSIONER or MUNICIPAL BOARD OF APPEAL, DEPENDING UPON WHICH BODY ISSUED THE DECISION APPEALED, AND ALL OPPOSING PARTIES. In order to expedite the resolution of this appeal, the copy filed with the Board of Tax Appeals should be filed electronically at *****. It can also be delivered in person, or sent by certified mail, express mail, or authorized delivery service, to the Board of Tax Appeals, 24th Floor, State Office Tower, 30 East Broad Street, Columbus, Ohio 43215. All copies of the notice of appeal must be filed/served within sixty days after the appellant receives notice of the decision. Otherwise, the Board of Tax Appeals will be without jurisdiction to decide the appeal and it will be dismissed. If a notice of appeal is filed by certified mail, express mail, or authorized delivery service, the date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service at the time of collection shall be treated as the date of filing. The notice of appeal **MUST** contain a short and plain statement of the claimed errors showing that the appellant is entitled to relief as well as the relief to which the appellant claims to be entitled.

A copy of the decision being appealed MUST be attached to expedite processing.

Small Claims-R.C. 5703.021 An appeal may be assigned to the small claims docket only with taxpayer consent. A decision issued by the board in an appeal assigned to the small claims docket is conclusive as to all parties, may not be appealed, and shall not be considered as precedent in any other case, hearing, or proceeding. Eligibility for small claims in appeals from decisions is restricted to those in which the amount in controversy does not exceed ten thousand dollars (\$10,000) exclusive of interest and penalty. Hearing of small claims, if requested, will be by telephone.



Ohio Board of Tax Appeals

NOTICE OF VOLUNTARY RESOLUTION

BTA CASE NAME: _____

BTA CASE NO(S). _____

CURRENT MERIT HEARING DATE OR WRITTEN ARGUMENT DEADLINE: _____

PLEASE COMPLETE THE FOLLOWING

_____ hereby provides notice on _____ to the Board of
(Identity of party) (Date)
Tax Appeals that this matter has been resolved voluntarily and does not require the issuance of a merit decision. By providing this preliminary notice, it is acknowledged that the necessary written documentation will be filed with the Board of Tax Appeals within 30 days.

Please checkmark the pending voluntary resolution type for this case:	
_____	Stipulation of Value
_____	Joint Remand
_____	Voluntary Dismissal

Print Name of Person Providing Notice

Signature

Telephone Number

E-Mail Address

Mailing Address:
30 East Broad Street
24th Floor, Suite 2401
Columbus, Ohio 43215

Phone / Fax / Web
P: 614.466.6700
F: 614.485.1001
www.bta.ohio.gov

**BEFORE THE BOARD OF TAX APPEALS
STATE OF OHIO**

Appellant(s),	:	
	:	CASE NO.
vs.	:	
	:	MOTION TO
	:	CONSOLIDATE¹
	:	
Appellee(s).	:	

Please state why these cases should be consolidated. Please explain why the cases relate to common issues of fact and law.

Please list the cases you wish to consolidate:

Please sign: _____
Name:

¹ The Board provides this form primarily for pro se litigants. You should not file this form on behalf of a legal entity, e.g., corporation, limited liability company, limited liability partnership. If you have questions about the Board's rules or practice before the Board, you should consult with an attorney.

CERTIFICATE OF SERVICE

I hereby certify to the Board that I served a copy of this filing on all counsel of record or parties, if a party is not represented by counsel, by the following means:

- Email**
- US Mail**
- Authorized Delivery Service (E.g., UPS)**
- Hand Delivery**

Please sign: _____
Name:

SUBPOENA INSTRUCTIONS

Pursuant to R.C. 5703.03 and Ohio Adm. Code 5717-1-13, which should be reviewed prior to seeking the issuance of a subpoena, the board makes available to requesting parties blank subpoena forms so that a requesting party may complete and submit completed forms to the board for preliminary approval. Completed subpoena forms submitted to the board must be accompanied by **a self-addressed stamped envelope** so that they may be returned to the requesting party whose obligation it remains to effect service.

While this form is considered self-explanatory, the requesting party should identify the appeal to which the subpoena relates by setting forth the relevant caption and case number and indicate whether it is being requested for purposes of hearing or deposition. It should next disclose the identity of the individual effecting service of the subpoena, the identity of the individual to whom the subpoena is directed, the location, date, and time where the witness/deponent is directed to appear, and the materials, if any, which the individual should bring.

IMPORTANT: It is the obligation of the requesting party to submit at least **five (5) completed copies** of the subpoena form for the board's preliminary review and issuance. One of these copies will be docketed and retained by the board. The remainder will be returned to the requesting party so that one (1) may be retained by the requesting party, one (1) served upon the witness/deponent, one (1) served upon the other parties to the appeal, and one (1) copy, **with completed return of service**, subsequently filed with the board acknowledging the method of service.

The preceding instructional information is provided solely for the purpose of assisting a requesting party in its completion of the recommended subpoena form and will itself not serve as a basis for legal argument or as a substitute for advice provided by private legal counsel. It remains the obligation of a requesting party to review and confirm adherence with all applicable statutes and rules relating to the practice before this board.

**BOARD OF TAX APPEALS
STATE OF OHIO**

_____,
Appellant,

vs.

CASE NO. _____

_____,
Appellee,

SUBPOENA

For Hearing

To _____, Greetings:
(Process Server)

For Deposition

YOU ARE HEREBY COMMANDED to serve a copy of this Subpoena upon the following person and to make a return of service thereof:

To the RECIPIENT of this Subpoena:

YOU ARE HEREBY COMMANDED to appear before:

on the _____ day of _____, 20____, at _____ o'clock
A.M./P.M. to testify as a _____ in the above-styled appeal.
(Circle) (Witness/Deponent)

YOU ARE FURTHER ORDERED TO BRING WITH YOU:

Hereof fail not under penalty of the law: R.C. 5703.03.



Witness my hand and Seal of the Board of Tax Appeals
this _____ day of _____, 20_____.

_____, Attorney Examiner
of the Board of Tax Appeals.

Subpoena Requested By _____

RETURN OF SERVICE

CASE NO. _____

The person named in this subpoena was served
on _____ by:

Personal Service

Certified Mail, Return Receipt Requested

Affiant

Sworn to before me and signed in my
presence, this _____ day of
_____, 20_____.

Notary Public

My commission expires:
_____, 20_____.

BEFORE THE OHIO BOARD OF TAX APPEALS
STATE OF OHIO

CONSENT TO VIRTUAL HEARING

APPELLANT(S):

CASE NUMBER _____

VS.

APPELLEE(S):

NOTICE: The parties are advised the Board is currently only holding virtual hearings on Tuesdays. Accordingly, your hearing could be rescheduled.

I hereby consent to participation in a virtual hearing through a videoconferencing platform. I agree to and understand the inherent risks in such a hearing, including technical difficulties that may cause issues with recording or even the need for the hearing to be rescheduled.

I understand that the Board's virtual hearing procedure and agree to the strict time limitations.

I understand and consent to limit my presentation to one (1) hour, including opening and closing statements.

I hereby hold the Board of Tax Appeals harmless, their officers, agents, and employees from liability, loss, injury costs or damages which arise directly from the Board conducting a virtual hearing.

I hereby understand and consent that the virtual hearing replaces my in-person hearing, and I waive my rights to in-person hearing in the above referenced case number.

NAME: _____

SIGNATURE: _____

NAME OF PARTY: _____

EMAIL ADDRESS: _____

DATE: _____

NAME: _____

SIGNATURE: _____

NAME OF PARTY: _____

EMAIL ADDRESS: _____

DATE: _____

NAME: _____

SIGNATURE: _____

NAME OF PARTY: _____

EMAIL ADDRESS: _____

DATE: _____

NAME: _____

SIGNATURE: _____

NAME OF PARTY: _____

EMAIL ADDRESS: _____

DATE: _____

NAME: _____

SIGNATURE: _____

NAME OF PARTY: _____

EMAIL ADDRESS: _____

DATE: _____

NAME: _____

SIGNATURE: _____

NAME OF PARTY: _____

EMAIL ADDRESS: _____

DATE: _____

NAME: _____

SIGNATURE: _____

NAME OF PARTY: _____

EMAIL ADDRESS: _____

DATE: _____

NAME: _____

SIGNATURE: _____

NAME OF PARTY: _____

EMAIL ADDRESS: _____

DATE: _____

**BEFORE THE BOARD OF TAX APPEALS
STATE OF OHIO**

Appellant(s),	:	
	:	CASE NO.
vs.	:	
	:	MOTION TO AMEND
	:	CASE MANAGEMENT
	:	SCHEDULE¹
Appellee(s).	:	

Are you filing this motion at least twenty-one days prior to your hearing? Untimely motions are typically denied absent an emergency.

Yes No

If no, please state good cause. _____

Please state the number of motions to amend the case management schedule filed by any party. The Board’s rules state that only two changes are typically granted.

Please state why you believe it is necessary to amend the case management schedule.

Please indicate the new dates you are seeking.

Discovery cut-off/last day to file discovery motion:

Appellant(s) evidence disclosure deadline:

Appellee(s) evidence disclosure deadline:

Please sign: _____
Name:

¹ The Board provides this form primarily for pro se litigants. You should not file this form on behalf of a legal entity, e.g., corporation, limited liability company, limited liability partnership. If you have questions about the Board’s rules or practice before the Board, you should consult with an attorney.

CERTIFICATE OF SERVICE

I hereby certify to the Board that I served a copy of this filing on all counsel of record or parties, if a party is not represented by counsel, by the following means:

- Email**
- US Mail**
- Authorized Delivery Service (E.g., UPS)**
- Hand Delivery**

Please sign: _____
Name:

**BEFORE THE BOARD OF TAX APPEALS
STATE OF OHIO**

Appellant(s),	:	
	:	CASE NO.
vs.	:	
	:	MOTION TO CONTINUE
	:	HEARING¹
Appellee(s).	:	

Use this form only when you wish to continue the hearing date ONLY. If you want to change other dates in the case management schedule (e.g., discovery cut-off, disclosure deadlines), you should use the motion to amend the case management schedule form available on the Board’s website. Any relevant documentation should be attached to this motion when filed.

Please explain why a continuance is necessary.

How many continuances or case management schedule changes have already been sought by any party?_____

Are you filing this motion at least twenty-one days before your hearing? Untimely motions are typically denied absent an emergency.

Yes No

Did you attempt to obtain consent from all parties or their counsel? Did you give those parties or counsel at least two days to respond?

Yes No

If you selected “no” to either question, please explain._____

¹ The Board provides this form primarily for pro se litigants. You should not file this form on behalf of a legal entity, e.g., corporation, limited liability company, limited liability partnership. If you have questions about the Board’s rules or practice before the Board, you should consult with an attorney.

Please sign: _____
Name:

CERTIFICATE OF SERVICE

I hereby certify to the Board that I served a copy of this filing on all counsel of record or parties, if a party is not represented by counsel, by the following means:

- Email**
- Ordinary US Mail**
- Authorized Delivery Service (E.g., UPS)**
- Hand Delivery**

Please sign: _____
Name:

**BEFORE THE BOARD OF TAX APPEALS
STATE OF OHIO**

Appellant(s),	:	
	:	CASE NO.
vs.	:	
	:	MOTION TO AMEND
	:	POST-HEARING
	:	BRIEFING SCHEDULE¹
Appellee(s).	:	

Attorney examiners set briefing schedules using either a simultaneous or sequential schedule. A simultaneous briefing schedule requires all parties to file initial briefs on or before a specific date. All parties then file reply briefs on or before a specific date. If the attorney examiner sets a sequential schedule, then an appellant will file a brief on or before a specific date. The appellees will then file briefs on or before a later specified date. After, the appellant will file a brief on or before a specific date.

If your attorney examiner established a simultaneous briefing schedule, fill in the information below and file the document in the case management system as a motion to extend the post-hearing briefing schedule:

Current Schedule:

**Initial briefs:
Reply briefs:**

Proposed Schedule:

**Initial briefs:
Reply briefs:**

If your attorney examiner established a sequential briefing schedule, fill in the information below and file the document in the case management system as a miscellaneous motion:

Current Schedule:

**Appellant brief:
Appellee(s) brief:
Appellant reply:**

Proposed Schedule:

**Appellant brief:
Appellee(s) brief:
Appellant reply:**

¹ The Board provides this form primarily for pro se litigants. You should not file this form on behalf of a legal entity, e.g., corporation, limited liability company, limited liability partnership. If you have questions about the Board's rules or practice before the Board, you should consult with an attorney.

Please state good cause why your briefing schedule should be extended:

Please sign: _____
Name:

CERTIFICATE OF SERVICE

I hereby certify to the Board that I served a copy of this filing on all counsel of record or parties, if a party is not represented by counsel, by the following means:

- Email**
- US Mail**
- Authorized Delivery Service (E.g., UPS)**
- Hand Delivery**

Please sign: _____
Name:

Journal Search

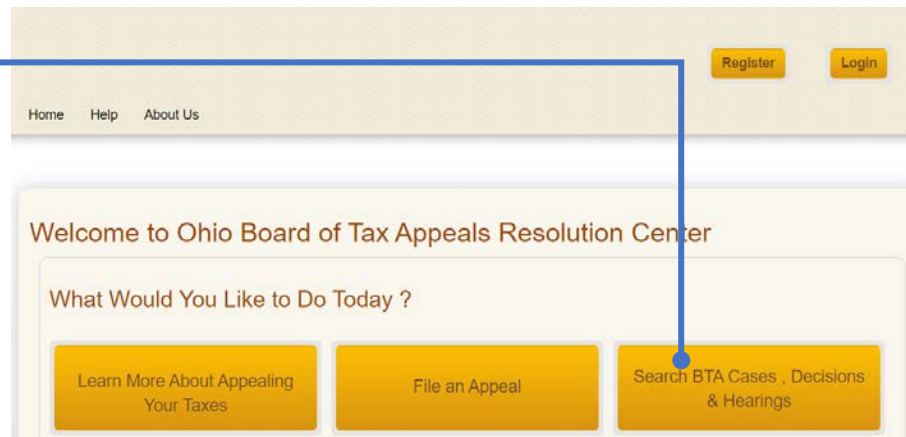
User Guide for Ohio BTA Resolution Center

July 28, 2022

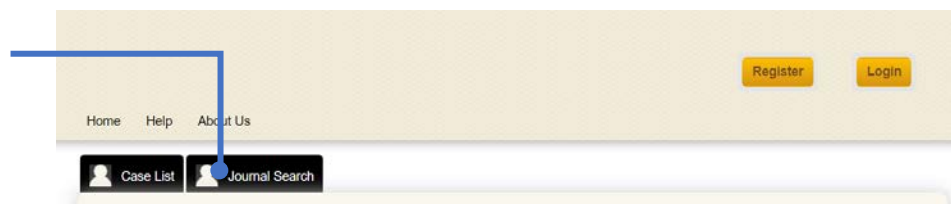
Access

The 'Journal Search' tab appears to all users directly to the right of the 'Case List' tab. A user does not have to be logged in to or have an account with the resolution center in order to perform a journal search.

Click 'Search BTA Cases, Decisions, & Hearings'



Select the 'Journal Search' tab.



Performing a search

Overview

Search is disabled until one or more criteria are entered.

Any search criteria can be combined to narrow search results.

Search criteria are retained until you click out of the 'Journal Search' tab.

Click 'Reset' at anytime to clear or reset the search criteria.

Full Text Search

Full text search searches the text of the PDF document.

All Words

The search results will include any documents that contain all the search words in any order.

Example:

Search: pre tax value

Results: any documents that have the words 'pre' and 'tax' and 'value' somewhere in the document, in any order

The Supreme Court has repeatedly held that an expert's opinion of **value** must be expressed "as of" the **tax** lien date in issue. See, e.g., *Olmsted Falls Village Assn. v. Cuyahoga Cty. Bd. of Revision* (1996), 75 Ohio St.3d 552, 555 ("We emphasize that the BTA **** may consider **pre-** and **post-tax** lien date factors that affect the true **value** of the taxpayer's property



Any Words

The search results will include any documents that contain one or more of the search words in any order.

Example:

Search: Local School District

Results: any documents that have the words 'local' or 'school' or 'district' anywhere in the document, in any order

- MARYSVILLE EXEMPTED VILLAGE **SCHOOL** DISTRICT
BOARD OF EDUCATION
Represented by:
MARK H. GILLIS
RICH & GILLIS LAW GROUP, LLC

Exact phrase/contains

The search results will include any documents that contain all of the search words contiguously in the exact order provided.

You can also use this option to search for a word or phrase that may be part of another word or phrase, such a search for 'exempt' will return documents with words like 'exempted' and 'exemption'.

Examples:

Search: Board of Education

Results: any documents that have this exact phrase 'board of education'

- MARYSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
BOARD OF EDUCATION
Represented by:
MARK H. GILLIS
RICH & GILLIS LAW GROUP, LLC
6400 RIVERSIDE DRIVE, SUITE D
DUBLIN, OH 43017

Search: exempt

Results: any documents with the word 'exempt' on its own or contained within another word

- MARYSVILLE **EXEMPTED** VILLAGE SCHOOL DISTRICT
BOARD OF EDUCATION
Represented by:
MARK H. GILLIS
RICH & GILLIS LAW GROUP, LLC
6400 RIVERSIDE DRIVE, SUITE D
DUBLIN, OH 43017



Advanced

Advanced search allows you to use the operators AND, OR, NOT, or “ “. The operators, other than the quotations, must be entered in ALL CAPS in order to be recognized as an operator.

AND

The ‘AND’ operator on its own works the same as using the ‘All Words’ full text search. That is, the search results must include both the word (or phrase) entered directly before and the word (or phrase) entered directly after the operator.

Example:

Search: court AND jurisdiction

Result: the document must contain both the words ‘court’ and ‘jurisdiction’

This case is before the Board on a motion to dismiss. R.C. 5717.01 permits a party to appeal from a decision of a board of revision (“BOR”). To appeal, the party must file their notice of appeal with both this Board and the BOR within thirty days after notice of the decision is mailed by the BOR. In *Hope v. Highland County Board of Revision*, 56 Ohio St.3d 68 (1990), the Ohio Supreme Court held that this Board lacks jurisdiction to hear a case if an appellant fails to fully comply with R.C. 5717.01. *Id.* (“R.C. 5717.01 is specific and

OR

the ‘OR’ operator on its own, works the same as using the ‘Any Words’ full text search. That is, the search results must include either the word (or phrase) entered directly before or the word (or phrase) entered directly after the operator.

Example:

Search: dual OR duplicate

Result: the document must contain either the word ‘dual’ or ‘duplicate’

mandatory.***Failure to comply with the appellate statute is fatal to the appeal. *Austin Co. v. Cuyahoga Cty. Bd. of Revision*, 46 Ohio St.3d (1989).”). This Board is duty-bound to abide by Ohio Supreme Court precedent, and that Court has held the dual filing requirement is mandatory and not a technicality.

NOT

the ‘NOT’ operator on its own excludes any word (or phrase) included directly after the operator.

Example:

Search: appeal NOT dual

Result: the document must contain the word ‘appeal’ but NOT the word ‘dual’

The record demonstrates that on November 20, 2014, Summit Baptist Association (“appellant”) filed an application for real property tax exemption. S.T. at 7. On March 12, 2015, the Tax Commissioner dismissed the application because the appellant did not own the subject property at the time the application was filed. S.T. at 5. Thereafter, the present appeal ensued.



“ “

the “ “ operator on its own, works the same as using the ‘Exact phrase/contains’ full text search. That is, the search results must include the exact phrase or word entered within the quotation marks.

Example:

Search: “lacks jurisdiction”

Result: the document must contain the exact phrase “lacks jurisdiction”

This case is before the Board on a motion to dismiss. R.C. 5717.01 permits a party to appeal from a decision of a board of revision (“BOR”). To appeal, the party must file their notice of appeal with both this Board and the BOR within thirty days after notice of the decision is mailed by the BOR. In *Hope v. Highland County Board of Revision*, 56 Ohio St.3d 68 (1990), the Ohio Supreme Court held that this Board lacks jurisdiction to hear a case if an appellant fails to fully comply with R.C. 5717.01. *Id.* (“R.C. 5717.01 is specific and

Combining commands

Your search becomes more nuanced when you begin to combine operators. Some rules to note:

- other than “ “, AND is the primary operator. This means that if you include AND with OR or NOT, the system will read AND first and the other operator(s) second.
- Only the word or phrase directly before and/or after the operator is used by the operator. If there are additional words or phrases in your search that are not directly next to an operator, the search will assume the ‘AND’ operator for those additional words and/or phrases.

Below are some examples of how you might combine commands and the results that you can expect to see

Example:

Search: “board of education” AND “lacks jurisdiction” OR dismiss

Result: the document must contain the exact phrase ‘board of education’ and either ‘lacks jurisdiction’ or the ‘dismiss’. In other words results could include documents with ‘board of education’ and ‘lacks jurisdiction’ OR ‘board of education’ and ‘dismiss’.



APPEARANCES:
For the Appellant(s) - WESTERVILLE CITY SCHOOLS **BOARD OF EDUCATION**
Represented by:
RICHELLE L. THOBURN
RICH & GILLIS LAW GROUP, LLC
6400 RIVERSIDE DRIVE, SUITE D
DUBLIN, OH 43017

For the Appellee(s) - FRANKLIN COUNTY BOARD OF REVISION
Represented by:
WILLIAM J. STEHLE
ASSISTANT PROSECUTING ATTORNEY
FRANKLIN COUNTY
373 SOUTH HIGH STREET, 20TH FLOOR
COLUMBUS, OH 43215

ANNABELL A. SMITH
Represented by:
CHARLES L. BLUESTONE
BLUESTONE LAW GROUP, LLC
141 EAST TOWN STREET
SUITE 100
COLUMBUS, OH 43215

Entered Monday, October 19, 2015

Mr. Williamson, Ms. Clements, and Mr. Harbarger concur.

This matter is considered by the Board of Tax Appeals upon the board of education's ("BOE") motion to remand this matter to the board of revision ("BOR") with instructions to vacate the BOR's decision relating to tax years 2011-2014 and **dismiss** the underlying complaint(s) as well as the owner's motion for sanctions against the BOE. We make our determination herein based upon the motion, the property owner's ("owner") response, the BOE's response thereto, and the owner's second response. Based upon the record before us, we find no sanctionable conduct by the BOE has occurred and therefore deny the owner's motion for sanctions.

Search: "real estate" NOT sale AND property

Result: the document must contain both 'real estate' and 'property', but cannot contain 'sale'

66 Ohio St.2d 398, ***, paragraph two of the syllabus. However, the BTA must base its decision on an opinion of true value that expresses a value for the **property** as of the tax lien date of the year in question."); *Freshwater v. Belmont Cty. Bd. of Revision* (1997), 80 Ohio St.3d 26, 30 ("The essence of an assessment is that it fixes the value based upon facts as they exist at a certain point in time. *** The **real estate** market may rise, fall, or stay constant between any two dates, and the assumption that a change in valuation between two given dates is constant and uniform, without proof, may properly be rejected by the finder of fact.").

Search: "real estate" NOT sale property

Result: the results will be the same as the previous example – the document must contain both 'real estate' and 'property', but cannot contain 'sale'

Search Options

BTA Number

Type in a specific BTA number to search for that case record. The BTA number must be an exact match including the full number and any hyphens (-).

Case Name

Type in all or part of the case name.

Decision / Order Date

Enter a date range anywhere from September 13, 2014 through 'today'. The search results will include any decisions or orders that were created or submitted within that date range.



Lower Administrative Body

Select one or more lower administrative bodies from the list. Selecting all lower administrative bodies will produce the same results as selecting no lower administrative bodies. If you select more than one option, only one of the options must be present in order to include the decision or order in the search results.

Case Participants

Enter all or part of one of the case participants' names. If you enter more than one case participant, the search results will only include cases where all participants searched are present.

Decision / Order Type

Select one or more decision / order types from the list. Selecting all decision / order types will produce the same results as selecting no decision / order types. If you select more than one option, only one of the options must be present in order to include the decision or order in the search results.

Responding To

Select one or more responding to types from the list. Selecting all responding to types will produce the same results as selecting no responding to types. If you select more than one option, only one of the options must be present in order to include the decision or order in the search results.

Board Vote

Select either yes or no or both. Selecting both will produce the same results as nothing.

Combining search options

Combining search options, including with full text search, requires that each option selected is present in order for the decision or order to be included in the search results

Examples:

Search:

- Full text search – exact phrase/contains: arm's length transaction
- Board vote – yes

Result: The document but include a board vote and the exact phrase 'arm's length transaction'

Search:

- Lower Administrative Body: Board of Revision
- Responding To: Motion for Correcting Order; Motion in Limine; Settlement: Joint Remand

Result: The lower administrative body must be the board of revision and the responding to type must be either 'motion for correcting order' OR 'motion in limine' OR 'settlement: joint remand'



Search results

Go Back to Search to refine your search criteria

Click download to view the decision or order

Click the BTA number to open the case record in a new tab

You can view up to 10 results per page

If the search results in more than 100 documents or results in no documents, you will be required to narrow your search criteria

BTA NUMBER	CASE NAME	DECISION / ORDER
2022-62	SIDDHARTH VS. CITY OF BELPRE	Download
2022-61	SAHANA VS. ALLEN COUNTY BOARD OF REVISION	Download
2022-60	PP VS. COSHOCTON COUNTY BOARD OF REVISION	Download
2022-60	PP VS. COSHOCTON COUNTY BOARD OF REVISION	Download
2022-59	PAM PTF VS. JEFFREY A. MCCLAIN, TAX COMMISSIONER OF OHIO	Download
2022-57	PAM PTF VS. CITY OF DELAWARE	Download
2022-58	PAM PTF VS. MONTGOMERY COUNTY BOARD OF REVISION	Download
2022-55	PAM PTF VS. JEFFREY A. MCCLAIN, TAX COMMISSIONER OF OHIO	Download
2022-45	PAM PTF VS. BROWN COUNTY BOARD OF REVISION	Download
2020-643	SCIO, LTD. VS. HARRISON COUNTY BOARD OF REVISION	Download

BTA NUMBER	CASE NAME	DECISION / ORDER
No decisions or orders match your search criteria.		



Rule 5717-1-01 | Organization.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) The board of tax appeals shall hereinafter be referred to as the "board." The office of the board shall be at Columbus, Ohio and shall be open every day for the transaction of business from eight a.m. to five p.m., Saturday, Sunday and legal holidays excepted.

(B) The board shall be in continuous session and open for the transaction of business during the hours herein provided. The sessions of the board shall be open to the public. Sessions shall stand and be adjourned without further notice thereof on its records.

(C) All of the proceedings of the board shall be entered on its journal which shall be a public record and each member's vote shall be recorded on the journal as cast. The deliberative process engaged in by the board in resolving appeals was found to be protected by the judicial mental process privilege in "TBC Westlake, Inc. v. Hamilton Cty. Bd. of Revision (1998), 81 Ohio St.3d 58," and, except upon proper written motion, the board will not discuss its rulings.

(D) The board shall, from time to time, elect a chairperson and a vice-chairperson from its membership and shall enter such election in its journal.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 11/28/2023

Prior Effective Dates: 10/20/1977, 3/24/1989, 5/17/1990, 3/1/1996, 1/14/2005, 10/9/2013

Rule 5717-1-02 | Appearance and practice before the board.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) Notices of appeal to the board shall be filed in accordance with the applicable statute.

(B) In any proceeding before the board, a person who is a party to an appeal may appear on his or her own behalf. Other than appeals which proceed through the board's small claims docket, which are subject to section [5703.021](#) of the Revised Code, a person may appear and act on behalf of a partnership, limited liability company, or association of which he or she is a member or on behalf of any corporation for which he or she is an officer if such partnership, limited liability company, association, or corporation is a party to the appeal. Any non-attorney acting on behalf of a party may not make legal argument, examine witnesses, or undertake any other tasks that can be performed only by an attorney. All parties not acting on their own behalf shall be represented by an attorney at law authorized to practice before the courts of the state of Ohio.

(C) Persons authorized to practice law in other jurisdictions may, by motion and upon compliance with Rule XII of the Rules for the Government of the Bar of Ohio, be authorized to practice before the board in a particular proceeding. The motion shall be accompanied by a copy of the certificate of pro hac vice registration and the information required by Rule XII, section 2(A)(6) of the Rules for the Government of the Bar of Ohio.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 11/28/2023

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Rule 5717-1-03 | Filings.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) The board's preferred method of filing is through its electronic filing system.

(B) All submissions to the board shall include the name, address, telephone number, and email address of the person filing the document, along with the case caption, case number, and document title. Any request for the board to take action shall be separately submitted.

(C) To protect legitimate personal privacy interests, social security numbers and other personal identifying information, e.g., financial account numbers, shall be redacted from documents before the documents are submitted to the board. The responsibility for redacting personal identifying information rests solely with the individuals, officials, or tribunals who file the documents. If personal identifying information has been redacted from a document but is necessary for the board's determination of the appeal, the board may order, upon motion or sua sponte, that an un-redacted copy of the document be provided.

(D) Definitions

(1) "Electronic filing system" means the system made available by the board to receive, process, and store data associated with appeals.

(2) "Submit" means to send to the board through the electronic filing system for filing.

(3) "File" means to be accepted by the board, following submission and board review, for filing.

(4) "Board review" means a preliminary review by the board or its staff of submissions to ensure their accuracy and compliance with these rules. If submissions are found to be in compliance, the board will accept them for filing. If submissions are found not to be in compliance or to contain errors, the submission will not be accepted for filing and the board shall notify the filer of the deficiency or problem with the submission.

(5) "Registered user" means a person holding a user name and password granted through the board's electronic filing system.

(6) "Technical failure" means the electronic filing system is unable to accept submissions continuously or intermittently over the course of any period of time greater than one hour after ten a.m. that day.

(E) Electronic filing

(1) All attorneys seeking to file documents with the board shall register as users of the electronic filing system. All attorneys shall submit filings through the electronic filing system. Notices of appeal to the board may be filed in accordance with the applicable statute.

(2) Documents may be submitted through the board's electronic filing system twenty-four hours a day, seven days a week. Documents may be deemed filed twenty-four hours a day on business days, excluding Saturdays, Sundays, and legal holidays, as specified in this paragraph:

(a) If the submission is accepted for filing after board review, it is deemed to be filed at the time and date of submission, as specified on the timestamp provided by the board's electronic filing system, unless the document was submitted after eleven fifty-nine p.m. on a Friday or after eleven fifty-nine p.m. on a business day before a legal holiday. In that case, the submission will be deemed filed on the following business day at one minute after twelve a.m.

(b) If the submission is rejected for filing after board review, the document shall not be accepted for filing at that time and the filer may re-submit the document to correct the deficiency or problem.

(3) In the rare event that there is a technical failure that originates with the electronic filing system, i.e., not a technical issue on the filer's end such as phone line problems, problems with the filer's internet service provider, or hardware or software problems, whether the failure is anticipated or unexpected, the following provisions shall apply whenever the electronic filing system is unavailable for longer than one hour after ten a.m. on a given day:

(a) If the system outage is known and/or anticipated ahead of time, the board shall post a message to its website and the electronic filing website, alerting filers of a possible system outage. Said message shall constitute an official acknowledgment of a system outage that may prevent some filers from submitting their filings within a certain time frame.

(b) If the system outage is unexpected, the board shall post a message on its website upon discovery of the system outage and once the outage has been resolved. Said message shall constitute an official acknowledgment of a system outage that may have prevented some filers from submitting their filings within a certain time frame, as identified in the message. All reasonable efforts shall be made to post such a message within twenty-four hours of a resolved system outage or no later than twelve p.m. on the next business day after an unexpected system outage.

(c) Filers who are unable to electronically submit their filings due to a system outage, and who then submit their filings no later than the next business day after an officially acknowledged system outage, shall be deemed to have timely submitted their filings.

(F) Non-electronic filing

(1) Documents submitted in person: If a filer presents a document in person at the board's offices for filing in hard copy/paper format, and that person is not a registered user of the electronic filing system, the filer shall be directed to a computer at the board's office for registration purposes. Once the filer is a registered user of the electronic filing system, his/her document(s) will be submitted through the electronic filing system. The filing date of any document submitted in person shall be the date received in the board's offices during its business hours.

(2) Documents received by mail: If the board receives via mail, e-mail, facsimile, delivery service, or courier, documents to be filed, the board's staff will first register the filer as a user in the electronic filing system, noting that the party will not receive electronic notification. However, in the event the filer has provided an e-mail address for himself/herself, the filer will receive electronic notification. The board's staff will then scan in and upload the submitted document(s) on the filer's behalf.

(a) Notices of appeal submitted by certified mail or authorized delivery service shall be deemed filed on the date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service.

(b) Documents submitted by means other than in person, by certified mail, by authorized delivery service, or through the board's electronic filing system, shall be deemed filed on the date the document is received in the board's offices during its business hours.

(3) If an attorney submits a document for filing, other than through the electronic filing system, the document(s) will be returned to the filer with instructions on how to register

as a user of the electronic filing system and how to submit documents electronically.

However, the board will accept and process notices of appeal to the board.

(G) Only documents filed with the board constitute public records.

(H) Documents shall be filed under seal only with prior board order.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 2/2/2026

Prior Effective Dates: 10/20/1977, 3/1/1996, 6/1/2002, 1/14/2005, 10/9/2013

Rule 5717-1-04 | Entry of appearance, change of address, and withdrawal of counsel.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) Entries of appearance of counsel in any appeal shall be filed with the board. Such appearance may be effected by the signing of the notice of appeal.

(B) Any party entitled to participate in an appeal as an appellee shall enter an appearance with the board within twenty-one days of receiving notice that such appeal has been filed. As appeals may be scheduled for hearing or subject to other proceedings prior to an entry of appearance being filed, it is the responsibility of an appellee or its counsel to ascertain the status of such appeal and take such action as appropriate.

(C) Where two or more attorneys represent a party, one attorney shall be designated as counsel of record to receive notices and service on behalf of that party.

(D) Any change of address of a party or counsel of record must be promptly submitted through the electronic filing system, or otherwise filed with the board.

(E) In appeals involving real property, the parties shall notify the board of any change in ownership and include the current owner's name and address.

(F) A notice of withdrawal of counsel in any appeal shall be submitted to the board and shall be effective upon filing. The notice shall:

- (1) State the reason(s) for the withdrawal;
- (2) Include certification of service upon opposing parties or their counsel;

- (3) Disclose the time and date of hearing or the date on which written argument must be submitted if established;
 - (4) Identify the person and address to which future notices shall be sent;
 - (5) Include counsel's professional statement that a copy of such pleading has been sent to the last known address of the client; and
 - (6) Include a statement that the client has been made aware of any hearing scheduled.
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Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 2/2/2026

Prior Effective Dates: 3/24/1989, 3/1/1996, 1/14/2005, 11/9/2007, 10/9/2013

Rule 5717-1-05 | Notice of appeal.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) An appeal shall be commenced with the filing of a notice of appeal within the time and manner prescribed by law. The board's preferred method of filing is through its electronic filing system.

(B) The notice of appeal should set forth the name, address, telephone number, fax number, and email address, if applicable, of all parties together with the name, address, telephone number, fax number, email address, and attorney registration number, if applicable, of appellant's authorized agent or attorney at law who executed such notice. Notices of appeal must be filed in the manner prescribed by law. An appellant may amend a notice of appeal only within the time and in the manner prescribed by law.

(C) A notice of appeal from a determination of the tax commissioner, county auditor, or director of development services, as appropriate, shall set forth the full name of the appellant and incorporate or attach a copy of the final order from which the appeal is taken. The notice of appeal filed with the board of tax appeals must also be filed with the tax commissioner, county auditor, or director of development services, as appropriate, within the time prescribed by law. The notice of appeal shall contain a short and plain statement of the claimed errors showing that the appellant is entitled to relief and a demand for the relief to which the appellant claims to be entitled. An appellant may amend the notice of appeal once as a matter of course within sixty days after certification of the transcript, or otherwise by leave of the board or the written consent of each adverse party.

(D) A notice of appeal from a decision of a county board of revision should be filed electronically in the manner established by the board or upon the form prescribed by the tax commissioner. The notice of appeal shall include the parcel number(s) at issue. It is the

responsibility of the appellant to ensure that notice of the appeal is filed with the county board of revision within the time prescribed by law.

(E) A notice of appeal from a decision of a municipal board of appeal shall set forth the full name of the appellant and incorporate or attach a copy of the decision from which the appeal is taken. A copy of the notice of appeal filed with the board of tax appeals must also be filed with both the municipal board of appeal and the opposing party within the time prescribed by law. The notice of appeal shall contain a short and plain statement of the claimed errors showing that the appellant is entitled to relief and a demand for the relief to which the appellant claims to be entitled. An appellant may amend the notice of appeal once as a matter of course within sixty days after the certification of the transcript, or otherwise by leave of the board or the written consent of each adverse party.

(F) Notices of appeal filed by certified or express mail, properly addressed and with sufficient postage prepaid, shall be deemed filed on the date of the United States postmark placed upon the sender's receipt by the postal employee. Notices of appeal filed by an authorized delivery service designated by the tax commissioner shall be deemed filed on the date placed on the sender's receipt by an employee of the authorized delivery service. Notices of appeal filed by facsimile or electronic transmission shall be deemed filed on the date reflected on a timestamp provided by the board's electronic system. Notices of appeal filed in person, by regular mail, or by other delivery method shall be deemed filed on the date of receipt in the board's office.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

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Rule 5717-1-06 | Service.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 Promulgated Under: 111.15

(A) A copy of all motions or pleadings, briefs, papers and other documents filed with the board subsequent to the notice of appeal shall be served upon the counsel of record or the parties, if not represented by counsel, at the time of filing.

(B) All motions or pleadings, briefs, papers and other documents shall contain a certificate of service indicating that the required service has been made, the manner in which service was made, and the names and addresses of the parties or counsel of record upon whom service was made.

(C) Service upon the counsel of record or a party shall be made, if possible, in the same or more expeditious manner than that used to file such pleading with the board by delivering a copy to counsel's or the party's last known address appearing on the board's records.

(D) To protect legitimate personal privacy interests, social security numbers and other personal identifying information, e.g., financial account numbers, shall be redacted from documents before the documents are submitted to the board. The responsibility for redacting personal identifying information rests solely with the individuals, officials, or tribunals who file the documents. If personal identifying information has been redacted from a document but is necessary for the board's determination of the appeal, the board may order, upon motion or sua sponte, that an un-redacted copy of the document be provided.

Supplemental Information

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Amplifies: [5703.02](#)

Five Year Review Date: 2/2/2026

Prior Effective Dates: 10/20/1977, 3/24/1989, 3/1/1996, 5/1/2008, 10/9/2013

Rule 5717-1-07 | Case management schedules and special case management procedures.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 14, 2022 *Promulgated Under: 111.15*

(A) The board presumes that no hearing is required in any appeal unless scheduled pursuant to paragraph (A) of rule [5717-1-16](#) of the Administrative Code. Parties will be noticed by the board upon the filing of the appeal of the date on which written legal argument may be presented or the date on which the appeal will be heard. Other than appeals diverted to the board's small claims docket, appeals will proceed on the board's regular docket as set forth below. In appeals proceeding under case management schedules established by this rule, the board will only consider evidence contained within the transcript certified to it, submitted by joint agreement of all parties, or received at hearing. If no hearing before the board is scheduled and an appeal is submitted upon the existing record, disclosure deadlines are inapplicable and rendered moot. Failure to adhere to established deadlines may result in the denial of requests to adjust or amend a case management schedule, the exclusion of written legal argument, the prohibition against introducing documents and testimony into evidence, or such other action as deemed appropriate.

(1) Appeals identified by the board as appropriate for accelerated calendaring due to the routine nature of the issues presented, e.g., jurisdictional issues, or involving appeals which appear to qualify for the small claims docket but were not selected, shall adhere to the following schedule:

(a) The transcript from the lower tribunal shall be certified within forty-five days of the filing of a notice of appeal;

(b) Only if a hearing is scheduled, appellant shall disclose to all other parties the witnesses and evidence upon which the appeal is based sixty days after the filing of

an appeal;

(c) Dispositive motions shall be filed sixty days after the filing of an appeal;

(d) Only if a hearing is scheduled, appellee(s) shall disclose to all other parties the witnesses and evidence upon which it relies and discovery shall be completed no more than seventy-five days after the filing of a notice of appeal, said deadline also serving as the last date for a party to seek the board's involvement in contested discovery matters;

(e) The last date for parties to file written legal argument, or the date of hearing if scheduled, shall be ninety days after the filing of an appeal.

Event	Latest Date of Occurrence After Appeal Filed (in days)
Transcript certified	45
Appellant disclosure of witnesses and evidence / Dispositive motions filed with the board	60
Appellee disclosure of witnesses and evidence / Discovery completed / Last date for seeking the board's involvement in contested discovery	75
Last date to file written legal argument	90

(2) Appeals from decisions of county boards of revision not proceeding on the small claims docket or under paragraph (A)(1) of this rule shall adhere to the following schedule:

(a) The transcript from the lower tribunal shall be certified within forty-five days of the filing of a notice of appeal;

(b) Dispositive motions shall be filed ninety days after the filing of an appeal;

(c) Only if a hearing is scheduled, discovery shall be completed not more than one hundred twenty days after the filing of a notice of appeal, said deadline also serving as the last date for a party to seek the board's involvement in contested discovery matters;

(d) Only if a hearing is scheduled, appellant shall disclose to all other parties the witnesses and evidence upon which the appeal is based not more than one hundred fifty days after the filing of a notice of appeal;

(e) Only if a hearing is scheduled, appellee(s) shall disclose to all other parties the witnesses and evidence upon which it relies not more than one hundred eighty days after the filing of a notice of appeal;

(f) The last date for parties to file written legal argument, or the date of hearing if scheduled, shall be two hundred ten days after the filing of an appeal.

Event	Latest Date of Occurrence After Appeal Filed (in days)
Transcript certified	45
Dispositive motions filed with the board	90
Discovery completed / Last date for seeking board's involvement in contested discovery	120
Appellant disclosure of witnesses and evidence	150
Appellee disclosure of witnesses and evidence	180
Last date to file written legal argument	210

(3) Appeals that are not from decisions of county boards of revision and are not proceeding on the small claims docket or under paragraph (A)(1) of this rule, shall adhere to the following schedule:

- (a) The transcript from the lower tribunal shall be certified within forty-five days of the filing of a notice of appeal;
- (b) Last date to amend appeal shall be sixty days after the transcript has been certified;
- (c) Dispositive motions shall be filed one hundred twenty days after the filing of an appeal;
- (d) Only if a hearing is scheduled, discovery shall be completed not more than one hundred fifty days after the filing of a notice of appeal, said deadline also serving as the last date for a party to seek the board's involvement in contested discovery matters;
- (e) Only if a hearing is scheduled, appellant shall disclose to all other parties the witnesses and evidence upon which the appeal is based;
- (f) Only if a hearing is scheduled, appellee(s) shall disclose to all other parties the witnesses and evidence upon which it relies not more than two hundred ten days after the filing of the appeal;
- (g) The last date for parties to file written legal argument, or the date of hearing if scheduled, shall be two hundred forty days after the filing of an appeal.

Event	Latest Date of Occurrence After Appeal Filed (in days)
Transcript certified	45
Last date to amend appeal is sixty days after transcript has been certified	
Dispositive motions filed with the board	120
Discovery completed / Last date for seeking the board's involvement in contested discovery	150

Appellant disclosure of witnesses and evidence	180
Appellee disclosure of witnesses and evidence	210
Last date to file written legal argument	240

(4) Upon motion and for good cause shown, the parties may request, and the board may approve, an alternate case management schedule, extending or reducing any event or the schedule in its entirety. In appeals proceeding without hearing, the assigned date for submitting written legal argument may be extended upon request and shall be generally limited to no more than two extensions of not more than thirty days each. The parties may, by mutual agreement and without the board's approval or involvement, alter dates other than those that require board action. Prior to seeking modification of a case management schedule, the movant shall seek to obtain approval from all parties, demonstrating within its motion its efforts to secure such approval, and shall submit a proposed amended case schedule for board consideration. Whenever possible, a request for an alternate case management schedule shall be jointly submitted by the parties.

(B) Where an appeal presents unusual or complex issues or warrants increased board supervision, a party may, within ninety days after the filing of a notice of appeal, move the board to establish special case management procedures. Such motion shall be accompanied by a brief statement describing the circumstances which justify such treatment and a proposed case management schedule. The movant shall seek to secure agreement from all parties regarding the proposed case management schedule prior to its submission. Upon motion and good cause shown, the board may adjust or amend a case management schedule and take such action as deemed appropriate for the expeditious resolution of the appeal, including waiver of an applicable board rule, when deemed necessary.

(C) Upon the application of all parties for a virtual participation hearing, the board or its attorney examiners may hold a merit or motion hearing at the board's offices but may permit parties, representatives, witnesses, and members of the public to appear using the board's

virtual video hearing platform or another board-approved video hearing platform. This rule does not enhance, eliminate, or modify any other applicable board rule. The ability to grant an application remains within the sole discretion of the board, and the board may reject an application or may vacate, at any time, a previously granted application. No party, representative, or witness may participate except by audio and video using the board's virtual video hearing platform. The board secretary shall publish a uniform consent form, which shall be used by parties requesting a virtual hearing. Parties may not waive their attendance pursuant to rule [5717-1-16](#) of the Administrative Code after a virtual video hearing has been scheduled. An appellants failure to appear may result in dismissal for failure to prosecute an appeal pursuant to rule [5717-1-19](#) of the Administrative Code.

Last updated January 14, 2022 at 8:32 AM

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 2/2/2026

Prior Effective Dates: 10/20/1977, 3/24/1989, 3/1/1996, 1/14/2005, 10/9/2013, 1/19/2016

Rule 5717-1-08 | Small claims docket.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 7, 2023 *Promulgated Under: 111.15*

(A) The board's small claims docket allows parties to resolve minor disputes quickly, inexpensively, and fairly, without requiring a formal hearing or the services of an attorney. Appeals assigned to the small claims docket are informal and wide latitude is granted to the board in resolving such disputes. Any small claims hearing shall be telephonic.

(B) Appeals qualifying for resolution in small claims are those that:

- (1) Originate from decisions of a board of revision for real estate that qualifies for the "nonbusiness credit" provided for in section [319.302](#) of the Revised Code; or
- (2) Do not originate from decisions of a board of revision and the amount in dispute does not exceed ten thousand dollars exclusive of interest and penalty; and
- (3) The taxpayer elects for small claims resolution.

(C) Small claims decisions have no precedential value, are final as to all parties, and cannot be appealed.

(D) The transcript from the lower tribunal shall be certified within forty-five days of the filing of a notice of appeal. The case shall otherwise proceed according to the case milestone schedule located on the board's electronic case management system or as otherwise ordered by the board.

Last updated January 9, 2023 at 8:48 AM

Supplemental Information

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Amplifies: [5703.021](#)

Five Year Review Date: 2/2/2026

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Rule 5717-1-09 | Consolidations.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

When appeals involving common questions of law or fact are pending, the board, upon the timely motion of any party showing good cause therefor, or upon its own motion, may consolidate the appeals for hearing and other appropriate purposes, and may take such action governing the proceedings as may be required. To the extent consolidated appeals have distinct appellants, for purposes of the case management schedules in rules [5717-1-07](#) and [5717-1-08](#) of the Administrative Code, the designated appellant and appellee(s) shall be those of the lowest-numbered appeal in the consolidated cases.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 2/2/2026

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Rule 5717-1-10 | Statutory transcripts.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) Within forty-five days of the filing of a notice of appeal, the board of revision, tax commissioner, county auditor, municipal board of appeal, or director of development services, as appropriate, shall certify to the board a transcript of the record of the proceedings before it, together with all evidence considered in connection therewith.

(B) If the issue appealed is addressed in a municipal corporation's ordinance or regulation, the municipal board of appeal shall include a copy of the ordinance or regulation in its certified transcript.

(C) Upon written request, the board may grant additional time to certify the transcript, generally limited to an additional fifteen days.

(D) An abbreviated transcript may be certified if it appears a preliminary issue affecting the board's jurisdiction exists, e.g., an untimely appeal, or if any party files a motion raising a jurisdictional issue. The abbreviated transcript shall be submitted on an expedited basis and shall include sufficient information to allow the board to address the jurisdictional issue/motion and must be clearly designated as an "abbreviated transcript." If the board finds that jurisdiction has been properly vested, a supplemental statutory transcript shall be certified within fourteen days of the date of issuance of the order finding jurisdiction.

(E) Transcripts shall be transmitted to the board electronically in the manner prescribed by the board.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 2/2/2026

Prior Effective Dates: 3/24/1989, 5/17/1990, 3/1/1996, 1/14/2005, 10/9/2013

Rule 5717-1-11 | Interim procedural orders.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) The board may delegate to its attorney examiners the authority to issue interim procedural orders. Said orders have the same force and effect as any order issued by the board. A party may, by written motion, seek the reconsideration by the board of the interim order. A motion for reconsideration shall not be the basis for continuance of a matter scheduled for hearing.

(B) On motion of the parties or at the board's request, the parties to a hearing may be required to appear at a prehearing conference and provide prehearing statements for purposes of issue identification, scheduling of discovery, or other prehearing matters to be identified prior to such conference.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 2/2/2026

Prior Effective Dates: 3/24/1989, 5/17/1990, 3/1/1996

Rule 5717-1-12 | Discovery.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) Where parties agree early in the proceedings that a hearing is not necessary, discovery deadlines and disclosures in the applicable case management schedule may be rendered moot. Discovery may be permitted by deposition upon oral examination or written questions; written interrogatories; production of documents or tangible things or permission to enter upon land or other property; and requests for admissions. The "Ohio Rules of Civil Procedure" shall be followed for discovery purposes to the extent they are not inconsistent with other board rules. Discovery shall be subject to the following limitations:

(1) Discovery should be commenced by all parties promptly after the filing of a notice of appeal and should be completed within the applicable case management schedule established in rules [5717-1-07](#) and [5717-1-08](#) of the Administrative Code, such deadlines also serving as the last day for a party to seek involvement of the board in discovery matters. Upon motion and for good cause, the board may establish other specific times for completion of discovery, generally limited to one extension of thirty days.

(2) The board expects all counsel to provide for orderly, mutual discovery, freely exchanging discoverable information and documents. Counsel shall make all reasonable efforts to resolve discovery disputes by extra-judicial means, without intervention by the board. To the extent counsel may not resolve such disputes, then they may seek intervention of the board to supervise discovery.

(3) Answers, objections or other responses to discovery requests shall be served within twenty-eight days after service of such requests unless the board orders or the parties agree to a different period of time. Depositions, interrogatories, and admissions shall not be submitted to the board, unless the party intends to offer such discovery

documents as evidence in a hearing. Responses to discovery requests shall be timely supplemented.

(4) Any motion concerning discovery shall include only those specific portions of the discovery documents necessary for resolution of the motion. Before filing a motion concerning discovery, the filer shall make a reasonable effort to resolve the matter through discussion with the attorney, unrepresented party, or person from whom discovery is sought. The motion shall be accompanied by a statement reciting the extra-judicial efforts made to resolve the matter in accordance with this section.

(5) An expert may not be permitted to testify if he or she has not been timely identified prior to hearing consistent with the applicable case management schedule established in rules [5717-1-07](#) and [5717-1-08](#) of the Administrative Code. The parties may mutually agree to the exchange of any written reports of expert witnesses to be relied upon by them. Additionally, an experts report or portions thereof may be excluded from evidence if the report was not made available in a timely fashion to complete a mutually agreed exchange of reports. In all events, the identity of the expert and the written valuation reports shall disclosed to all parties as soon as known, but no later than the applicable deadlines established in rules [5717-1-07](#) and [5717-1-08](#) of the Administrative Code, except as otherwise ordered.

(B) No hearing will be continued for purposes of discovery unless good cause is shown.

(C) Cost of discovery shall be paid by the party requesting such discovery.

(D) Upon the motion of a party and for good cause shown, the board may issue a protective order restricting discovery of a trade secret or other confidential research, development or commercial information.

Supplemental Information

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Rule 5717-1-13 | Motions.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) Unless made at a hearing or otherwise ordered, any request to the board shall be by individual written motion stating with particularity the grounds for the motion. Except for good cause shown, motions shall be submitted within a reasonable period of time following filing of the notice of appeal so as to permit the board to consider and respond thereto in the orderly course of the boards business.

(B) Any party may submit a brief contra within fourteen days after filing of the motion, or such other period as the board requires. The movant may submit a reply brief within seven days of filing of a brief contra or such other period as the board requires. If circumstances warrant, the board may proceed without delay to rule upon the motion.

(C) Motions for reconsideration of any decision of the board may be submitted to the board only by a party or counsel of record in the proceedings before the board as soon as possible, but no later than twenty-nine days after the date on which the decision was journalized, to allow the board to review and rule on the motion. The filing of a motion for reconsideration shall not enlarge the period of time upon which an appeal may be taken from this board nor shall the filing of such motion suspend or toll the statutory appeal period. No motion for reconsideration will be determined by this board after an appeal to any court has been perfected.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 2/2/2026

Prior Effective Dates: 10/20/1977, 3/24/1989, 3/1/1996, 10/9/2013

Rule 5717-1-14 | Subpoenas.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) Upon written request of any party or by action of the board through a member, the secretary or its attorney examiners, subpoenas may be issued to compel the attendance of witnesses and the production of books, accounts, papers, records, documents, and testimony. If any party desires the issuance of subpoenas in order to compel the attendance of witnesses or the production of documents at a scheduled merit or motion hearing or deposition, the request shall be submitted to the board. Parties should not seek the issuance of subpoenas to non-parties to the appeal who are located outside the state of Ohio. If issued, such subpoenas will be subject to quash upon request.

(B) Upon request, the board shall make available blank subpoena forms to the requesting party so that the party may complete the form. The requesting party shall send one completed form to the board, along with a self-addressed stamped envelope. If the board issues the subpoena, the subpoena shall be delivered to the requesting party, who shall effect its service.

(C) Subpoenas shall be served by the party or other individual over the age of eighteen years, personally or by certified mail, return receipt requested.

(D) The party or other person serving the subpoena shall submit proof of service of the subpoena, at or prior to the time of the hearing for which the subpoena was issued.

(E) Witnesses shall receive their subpoenas at least twenty-one days prior to the hearing or deposition at which they are to appear.

(F) All subpoenas issued by this board are deemed continuing, should the hearing or deposition for which they have been issued proceed for multiple days or be continued to a

later date. The party issuing a subpoena shall notify any subpoenaed witness(es) of any continuance of the board proceedings at which they were scheduled to appear.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 2/2/2026

Prior Effective Dates: 10/20/1977, 3/24/1989, 5/17/1990, 3/1/1996, 1/14/2005, 10/9/2013

Rule 5717-1-15 | Sanctions.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) Failure to comply with the rules contained in agency 5717 of the Administrative Code, including the deadlines set by the appeals case management schedule pursuant to rule [5717-1-07](#) or rule [5717-1-08](#) of the Administrative Code, or an order of the board may result in any of the following sanctions:

- (1) The dismissal of the appeal;
- (2) The prohibition against introducing matters into evidence in support of certain specifications of error or other parts of the notice of appeal;
- (3) The prohibition against introducing designated matters into evidence;
- (4) The prohibition against introducing expert opinion and testimony into evidence;
- (5) The denial or suspension of appearing and qualifying as an expert witness in designated matters before the board;
- (6) The denial or suspension of the right of any person to appear or practice before the board;
- (7) The payment of reasonable expenses caused by the failure to obey an order including attorney fees, and costs incurred by the board from the disobedient party or the attorney advising such party;
- (8) The judicial relief provided by sections [5703.03](#) and [5703.031](#) of the Revised Code.

(B) The board may impose sanctions to enforce compliance with this chapter and orders as the board deems just and appropriate after the opportunity for hearing. The repetitious nature of the disobedient party or advising attorney will be considered in determining the appropriate sanctions to be imposed.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 2/2/2026

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Rule 5717-1-16 | Hearings.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 1, 2023 *Promulgated Under: 111.15*

(A) The purpose of hearings before the board is to allow for the presentation of new evidence. Appeals will be decided upon the record developed before the lower tribunal unless a party requests a hearing and presents new evidence. The board, as required by statute or at its discretion, may schedule an appeal for hearing and issue notice thereof to the parties or their counsel of record.

(B) For good cause shown, hearings may be continued by the board. The granting of a continuance is within the sound discretion of the board. If, in the exercise of sound discretion, the board deems a hearing unnecessary, the hearing may be canceled.

(C) Requests for continuances shall be submitted, in writing, at least twenty-one days prior to the scheduled hearing date, unless otherwise permitted by the board. If a continuance is requested for the reason that counsel or a witness is scheduled to appear for hearing on the same date before the board or another tribunal, a copy of the tribunals scheduling notice should be attached to the request.

(D) Before seeking a continuance of a scheduled hearing from the board, a party shall provide notice to all other parties, and attempt to obtain their consent. The party requesting a continuance shall advise this board in its request whether any party objects to its request. Any objection to a continuance must be submitted promptly, in writing. Absent good cause shown, no more than two continuances of hearing will be granted in any appeal, each generally limited to not more than thirty days.

(E) As a condition to any continuance that may be granted, the board may require the parties to supply a definite date for hearing, as agreed upon by the parties and subject to the

boards approval.

(F) A party may waive its right to appear at a hearing. Where all parties have waived their right to a hearing, the board may proceed to decide the appeal upon the record. A party shall file such waiver as soon as possible, but not later than three days in advance of a scheduled hearing.

(G) All hearings, except those on the small claims docket, shall proceed in similar manner to a civil action, with witnesses to be sworn and subject to cross-examination. The nature, scope, and length of examination of witnesses is within the discretion of the presiding attorney examiner or board member(s). Except in those cases on the small claims docket, non-attorneys may not make legal argument, examine witnesses, or undertake any other tasks at hearing that can be performed only by an attorney.

(H) All hearings before the board shall be open to the public. Hearings may be recorded, and such recordings shall be made available for examination at the boards office.

(I) Each party shall identify its witnesses to all parties and the board consistent with the period set forth in the applicable case management schedule established in rules [5717-1-07](#) and 5717-1-08 of the Administrative Code, unless otherwise ordered. Each party shall provide copies of the documentary exhibits it plans to offer into evidence (reduced in size, if necessary) to all parties consistent with the period set forth in the applicable case management schedule, unless otherwise ordered.

(J) The Ohio Rules of Evidence shall apply in merit hearings unless inconsistent with board rules, inconsistent with other binding law, or as justice so requires.

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Supplemental Information

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Five Year Review Date: 2/2/2026

Prior Effective Dates: 10/20/1977, 3/24/1989, 3/1/1996, 6/1/2002, 1/14/2005, 2/1/2009, 10/9/2013, 1/19/2016

Rule 5717-1-17 | Briefs.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) Parties are encouraged to file written legal argument in support of their respective positions in compliance with the case management schedules set forth in rules [5717-1-07](#) and [5717-1-08](#) of the Administrative Code as applicable. Parties may submit pre-hearing statements seven days in advance of hearing. If a hearing is conducted, the board may request post-hearing briefs from the parties and parties may submit briefs without being so requested. If the appeal is to be determined based on the existing record, parties may request an extension of the deadline to submit written legal argument established by the applicable case management schedule. Absent good cause shown, generally no more than two extensions of the written argument deadline will be granted in any appeal, each limited to not more than thirty days. If any party fails to submit a brief within the established time limit, the board may proceed to determine the appeal and exclude the brief from its consideration. After the deadline for submission of briefs has passed, a party may submit, as additional authority, relevant cases subsequently decided, but without further argument.

(B) Briefs amicus curiae may be submitted with leave of the board and shall be submitted according to the briefing deadlines established by the board.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 2/2/2026

Prior Effective Dates: 10/20/1977, 3/24/1989, 3/1/1996, 1/14/2005, 10/9/2013

Rule 5717-1-18 | Voluntary dismissals, joint remands, and stipulations.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) The board may dismiss an appeal upon the filing of an appellants voluntary dismissal at any time prior to the commencement of the hearing. After commencement of the hearing, a dismissal may be granted with the consent of all of the parties and the approval of the board. The dismissal of an appeal is with prejudice.

(B) All voluntary dismissals, joint remands, and stipulations of value must be filed within thirty days of the date on which this board was notified of their existence. Failure to file within thirty days may result in the return of the subject appeal to the hearing schedule on an expedited basis, the boards consideration of the appeal upon the existing record, or the dismissal of the appeal as moot.

Supplemental Information

Authorized By: [5703.02](#)

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Five Year Review Date: 2/2/2026

Prior Effective Dates: 10/20/1977, 3/24/1989, 3/1/1996, 1/14/2005, 10/9/2013

Rule 5717-1-19 | Failure to prosecute an appeal.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

The board may journalize an order determining an appeal upon the record or dismissing an appeal when the appellant fails to appear at a merit hearing scheduled at the appellants request and fails to notify the board in advance of the waiver of its right to appear at a hearing.

Supplemental Information

Authorized By: [5703.02](#)

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Five Year Review Date: 2/2/2026

Prior Effective Dates: 10/20/1977, 3/24/1989, 3/1/1996, 10/9/2013

Rule 5717-1-20 | Clerical amendments to a final order.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

Amendments to a final order, arising out of an oversight, error or omission, may be made by the board or on the motion of any party.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 3/4/2026

Prior Effective Dates: 3/1/1996

Rule 5717-1-21 | Mediation.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 *Promulgated Under: 111.15*

(A) The board strongly encourages all parties to voluntarily engage in settlement discussions and attempt to reach voluntary agreement of pending appeals. Such settlement discussions among parties may occur without board involvement throughout the time that an appeal pends before the board. To the extent settlement discussions successfully resolve pending appeals, voluntary dismissals, joint stipulations of value, and joint remands must be submitted to the board in accordance with rule [5717-1-18](#) of the Administrative Code.

(B) Parties may seek, and the board may order, formal mediation consistent with Ohio's Uniform Mediation Act ("UMA"), Chapter 2710. of the Revised Code. Additional information about the UMA may be found on the supreme court of Ohio's website. In the event joint mediation is sought by the parties, or is ordered by the board, the parties to the appeal shall be directed to secure, at their shared expense, a mediator who will facilitate communication and negotiation between the parties in order to assist them in reaching a voluntary agreement regarding the pending appeal. Parties are expected to jointly select a mediator, taking into consideration a variety of factors, including training, experience, cost, location, and subject matter or process expertise. Additional information regarding the engagement of a private mediator may be secured from state and local bar associations and private organizations.

(C) Settlement discussions or formal mediation shall proceed simultaneously with established case management schedules and will not alter the deadlines therein.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 2/2/2026

Prior Effective Dates: 3/1/1996, 1/14/2005, 10/9/2013

Rule 5717-1-22 | Non-adjudicatory meetings of the board of tax appeals.

Ohio Administrative Code / 5717 / Chapter 5717-1 | General Provisions

Effective: January 19, 2016 Promulgated Under: 111.15

(A) The board shall hold regular meetings to conduct its official business of a non-adjudicatory nature at the designated time and place at the call of the chairperson of the board. The board shall provide at least twenty-four hours advance notice, excluding weekends and state holidays, of all regular meetings. All meetings of the board are open to the public at all times, unless the subject matter of the meeting is specifically excepted by law.

(B) Special meetings of the board may be called by the chairperson of the board on the chairperson's own initiative, or be called by the chairperson of the board upon written request of two members of the board.

(C) Regular and special meetings of the board shall be held at the time and location specified on the notice of the meetings.

(D) At all meetings of the board, the executive director of the board, or, in the absence of the executive director, a person appointed by the chairperson, shall keep minutes of the meeting and shall identify the name of each member of the board present.

(E) The time and place for all regularly scheduled meetings, and the time, place, and purpose of all special meetings, including emergency meetings, may be found on the board's website or by contacting the board at (614) 466-6700, or "Board of Tax Appeals, 30 East Broad Street, 24th Floor, Columbus, Ohio 43215."

(F) The chairperson of the board, or in the chairperson's absence, the vice-chairperson, shall preside at all meetings of the board.

(G) The board shall conduct its official business of a non-adjudicatory nature in the presence of a quorum, and two members of the board shall be present at any meeting in order to constitute a quorum for the transaction of public business.

(H) Minutes of the meeting of the board, upon approval of the board, are to constitute the record of its proceedings. Minutes of all regular and special meetings of the board shall be promptly prepared, filed and maintained, and open to public inspection. The portion of the minutes that concern executive sessions of the board are to only reflect the general subject matter of discussions in executive sessions.

(I) Consent to film, photograph, or record meetings of the board shall be obtained from the chairperson of the board, or with written consent of two members of the board, prior to the start of the meeting. The board may terminate such consent upon its determination that such filming, photographing, or recording is distracting or otherwise disruptive to the meeting process.

(J) As defined in this rule, a meeting is a pre-arranged discussion of the public business of a non-adjudicatory nature of the board by a majority of its members.

Supplemental Information

Authorized By: [5703.02](#)

Amplifies: [5703.02](#)

Five Year Review Date: 11/28/2023

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