

Ohio ruling may make it easier to challenge property values

Haley BeMiller, Columbus Dispatch

Tue, April 28, 2026 at 5:06 PM EDT

A new court ruling could make it easier for Ohio school districts to challenge home values and get more tax revenue.

A state law [enacted in 2022](#) limits the ability of individuals and local governments to contest other property valuations in their area. The Tenth District Court of Appeals in Franklin County struck down that policy on April 28, saying it's unconstitutional and ultimately shifts the tax burden to other homeowners.

The ruling came amid heightened frustration over property taxes in Ohio and a [grassroots ballot effort](#) to abolish them altogether.

"Once in operation, (House Bill 126) would decrease commercial property owners' taxes at the expense of ordinary Ohioans," Judge David Leland [wrote in the decision](#).

For years, Ohio allowed school districts and other taxing entities to challenge the value of property they don't own with few restrictions. Proponents of the practice said it's a way to push back against undervalued properties and ensure everyone pays their fair share. [But critics argued](#) that schools abused this power until House Bill 126 became law.

House Bill 126 allows school districts to challenge values only if the property was sold within a certain timeframe and its sale price surpassed the valuation by at least 10%. The Tenth Circuit case was brought by retired Columbus City Schools Treasurer [Stan Bahorek](#), who believed a Columbus apartment complex had been undervalued.

The three-judge panel sided with Bahorek, saying the law violates the Ohio Constitution's [uniform taxation rule](#) by subjecting only some properties to complaints.

"That's not right," said Rep. David Thomas, R-Jefferson, who previously served as Ashtabula County auditor.

It was not immediately clear whether Attorney General Dave Yost will appeal the case to the Ohio Supreme Court. A Yost spokesperson said his office is reviewing the decision.