



Ohio Supreme Court Holds School Districts Have No General Right to Appeal Board of Revision's Valuation

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Authors:

[Charles B. Galvin](#)

On May 29, the Ohio Supreme Court issued its decision in *Olentangy Local School District Board of Education v. Delaware County Board of Revision*, closing the door on what had been viewed as a possible new route for school districts to challenge the valuation of property they do not own. In a 6–1 decision, the court held that a board of education **cannot** use the general administrative–appeal statute, R.C. 2506.01, to appeal a county board of revision's property–valuation decisions to a common pleas court.

This matters because the 2022 enactment of **House Bill 126** stripped districts of their long–standing ability to appeal valuation decisions to the Board of Tax Appeals (BTA) for property the district neither owns nor leases. Districts hoped the loss of the BTA route would reopen a path to common pleas court under the general appeal statute. The Ohio Supreme Court has now rejected that theory.

The practical bottom line: For property a district does not own or lease, the avenues to challenge an unfavorable board–of–revision valuation decision are now extremely limited.

Statutory Background: How We Got Here

Historically, when a board of education disagreed with a county board of revision's valuation of property, it had two possible appeal routes: (1) an appeal to the BTA under R.C. 5717.01, available even for property the district did not own; or (2) an appeal directly to a court of common pleas under R.C. 5717.05, but only if the district owned the property at issue.

Effective July 21, 2022, H.B. 126 amended R.C. 5717.01 to eliminate a district's ability to appeal a board of revision's valuation decision to the BTA when the district does not own or lease the property in

question. As the Ohio Supreme Court noted, the General Assembly again amended R.C. 5717.01 effective September 30, 2025 via H.B. 96, but the property-owner requirement in R.C. 5717.05 was left untouched.

R.C. 2506.01 is the general statute permitting appeals of administrative decisions of political subdivisions to common pleas court. Critically, subsection (C) defines a “final order, adjudication, or decision” to exclude any decision from which an appeal is granted by statute to a “higher administrative authority” with a right to a hearing. The Olentangy Board of Education’s argument hinged on the theory that, once H.B. 126 removed its BTA route, the “higher administrative authority” exclusion no longer applied to it, thereby opening the R.C. 2506.01 path.

What the Court Decided

The Ohio Supreme Court rejected Olentangy’s theory and affirmed the Fifth District Court of Appeals. Its reasoning turned on the type of decision at issue rather than on who is seeking to appeal:

- **The exclusion is decision-based, not appellant-based.** Because R.C. 5717.01 establishes that a board of revision’s valuation decisions *may* be appealed to the BTA (a higher administrative authority that holds hearings), those decisions categorically fall outside the definition of an appealable “final...decision” under R.C. 2506.01(C). The fact that Olentangy can no longer use the BTA route with respect to property it does not own is, in the court’s words, “beside the point.”
- **R.C. 2506.01 does not establish who may appeal.** The statute addresses the types of decisions that may be appealed and when they are final. The court declined to read a grant of standing into the statute.
- **R.C. 5717.05 still requires ownership.** The direct common pleas route remains available only to a party in whose name the property is listed for taxation, i.e., the owner.
- **Prior caselaw did not control.** The court distinguished the line of cases Olentangy relied on (*Walker*, *Sutherland-Wagner*, *Nuspl*, *Roper*, *Willoughby Hills*), noting none addressed R.C.

2506.01 in the context of a board-of-revision valuation appeal or the specific Chapter 5717 scheme.

Because the threshold finality question was dispositive, the Ohio Supreme Court did not reach the parties' remaining arguments, including the question of standing.

The Dissent (Justice Brunner)

Justice Brunner dissented, arguing the majority read R.C. 2506.01 on an improper "all-or-nothing" basis. In her view, the "higher administrative authority" exclusion should be assessed against the *particular order and the particular appellant* — and because H.B. 126 took away Olentangy's BTA route, the exclusion should no longer bar it from common pleas court. Justice Brunner would have allowed the R.C. 2506.01 appeal to proceed and remanded for the lower court to decide whether Olentangy had standing as a party "adversely affected" by the valuation. Notably, the dissent emphasized the direct, dollar-for-dollar revenue impact valuations have on districts. While the dissent did not carry the day, its reasoning may inform future legislative advocacy.

Ramifications for School Districts

- **No back-door appeal of valuations the district does not own.** The practical effect of H.B. 126, as now confirmed, is that districts have lost their primary tool for challenging undervaluation of commercial, industrial, and other third-party property. When a board of revision decides against the district on such property, there is generally no appellate remedy.
- **Revenue exposure is real and concentrated.** As the dissent illustrated, valuation outcomes flow directly to district revenue. In the Olentangy parcels, the district received roughly three-quarters of the property tax. Undervaluation of high-value commercial property can mean a meaningful, recurring loss. Districts can no longer rely on the appeal process as a backstop against aggressive owner-side valuation positions.

- **The complaint stage is now the decisive battleground.** Because the appellate safety net is largely gone for non-owned property, the district's case must be won (or preserved) at the board of revision with proper, timely complaints and a fully developed evidentiary record.
- **Jurisdictional traps remain potent.** The Olentangy complaints were dismissed at the board level for failing to satisfy R.C. 5715.19(A)(6)(a). Procedural and jurisdictional prerequisites for filing valuation complaints are strict and unforgiving, and with diminished appeal rights, a procedural misstep is now far more likely to be fatal and uncorrectable.
- **Owned/leased property is unaffected.** Where the district owns (or, for the BTA route, owns or leases) the property at issue, the traditional appeal routes under R.C. 5717.01 and 5717.05 remain available.

Recommendations for School Districts to Consider

- **Shift resources upstream to the complaint stage.** Invest early in identifying under-valued parcels and in building strong, well-supported complaints. With appeal rights curtailed, the board-of-revision hearing is effectively the district's one meaningful opportunity to be heard.
- **Tighten compliance with R.C. 5715.19 filing requirements.** Review your complaint intake, board-authorization, service, and deadline procedures. Confirm complaints are properly authorized and filed within the statutory window, with the required documentation, to avoid jurisdictional dismissals that can no longer be cured on appeal.
- **Develop a robust evidentiary record at the board of revision.** Engage appraisers and assemble supporting evidence (sales data, income approaches, comparable transactions) before the hearing rather than treating that record as merely a precursor to appeal.

- **Prioritize by revenue impact.** Given finite resources, focus complaint efforts on high-value parcels and recent sales where the potential valuation correction — and the district's share of the resulting tax — justifies the investment.
- **Preserve appeal rights where the district owns or leases.** For property the district owns (or, for BTA appeals, owns or leases), continue to calendar and protect the R.C. 5717.01 and 5717.05 appeal deadlines, which remain intact.
- **Monitor and consider legislative advocacy.** The outcome here was driven by statutory text. Districts concerned about lost valuation oversight may wish to coordinate with associations such as OSBA and BASA on potential legislative changes. The dissent's revenue-impact analysis offers a ready-made framework for that advocacy.
- **Reassess budgeting assumptions.** Treasurers and CFOs should revisit revenue forecasts that previously assumed the ability to contest third-party undervaluations, and account for the reduced ability to correct them going forward.

How We Can Help

FBT Gibbons' [Government Services](#) practice group regularly assists districts with challenges to property tax valuations. We are reviewing the implications of this decision for districts across Ohio and are available to assist with auditing your valuation-complaint procedures, strengthening hearing records, and evaluating specific parcels.

Please contact the author or any member of our [Government Services](#) practice group to discuss how this decision affects your district's strategy.

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