Ohio Launches Special COVID-19 Property Valuation Complaint Process

Aug 04, 2021

Categories:

Tax Law Defined™ Blog

Authors:

Yazan S. Ashrawi

Emma H. Mulvaney

Ohio Senate Bill (SB) 57 was signed into law on April 27, 2021 by Governor Mike DeWine. Among other changes to Ohio law, SB 57 creates a special extended property valuation challenge process for tax year 2020. The special process is meant to account for decreases in property values caused by "a circumstance related to the COVID-19 pandemic or state COVID-19 orders." The key features of SB 57 are outlined below.

Property values are measured on October 1, 2020

Ohio property values for a particular year are usually set on January 1 of that particular year. SB 57, however, permits challenges to a 2020 valuation to calculate the property's value as of October 1, 2020. This change provides taxpayers relief from the impact of COVID-19 on property values in 2020.

Triennium rule to be disregarded

Under Ohio Revised Code (ORC) § 5715.19, a property owner may file an administrative complaint challenging the property's valuation with a county board of revision (BOR) once every three years. This is commonly referred to as the "triennium rule." SB 57 permits taxpayers to disregard the triennium rule if the valuation challenge is filed in 2020, 2021, or 2022 and relates to a decrease in property value stemming from the COVID-19 pandemic or state COVID-19 orders.

Challenges must be filed between August 3, 2021 and September 2, 2021

Prior to the enactment of SB 57, challenges to a county auditor's 2020 valuation or assessment of a parcel of land had to be made on or before March 31, 2021. The new rule under SB 57, however, permits challenges to a 2020 valuation to be made between August

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3, 2021 and September 2, 2021.

Required evidence

To succeed on a request to decrease property value, the taxpayer must convince the county's BOR that COVID-19 did, in fact, decrease the property value in 2020. To do so, the taxpayer must prove how the COVID-19 pandemic or state COVID-19 orders "caused the reduction in the true value of the property." State COVID-19 orders include those made by the Governor, Director of Health, or any other authorized state official on or after March 9, 2020.

For example, to establish a decrease in property value, the taxpayer could present evidence such as financial statements (e.g., profit/loss statements, cash flow statements) for 2020 and immediately preceding years, internal reports reflecting reduced occupancy on the property for taxpayers in the hospitality industry, decreased utilization of the property for taxpayers in the manufacturing industry, or forced reduction in business operating hours due to state shutdown orders for taxpayers in the retail or restaurant industry.

Arguments citing general market or economic decline, however, are insufficient and will be rejected by the BOR.

Tenants can now bring valuation complaints

Historically, only property owners and their spouses could bring property valuation complaints. SB 57 extends the list of permissible challengers to include tenants of the property owner if the property is a commercial or industrial one, the lease requires the tenant to pay property taxes, and the lease (or the property owner) authorizes the tenant to file a complaint.

Takeaways

SB 57 offers property owners the option to contest their property's valuation if they can show the property value has decreased because of the COVID-19 pandemic or state COVID-19 orders. A successful challenge to a property's 2020 valuation means a

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decreased property tax bill for the property owner until the occurrence of another reappraisal in a subsequent year.

However, property owners should expect counter complaints from affected municipalities and school districts, which rely heavily on property tax revenues, as successful challenges would impact their operational budgets.

For more information regarding the opportunities that SB 57 presents business and individuals, or how municipalities and school districts should respond to the challenges, please contact Yazan Ashrawi, Emma Mulvaney, Edward Rivin, or any member of Frost Brown Todd's Tax practice group.

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