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### ***Sheldon Rd. Assoc., L.L.C. v. Cuyahoga Cty. Bd. of Revision***

Supreme Court of Ohio

Slip Opinion No. 2012-Ohio-581 (decided February 21, 2012)

[Click Here For Full Text of the Opinion](#)

Here is a short analysis of a decision announced yesterday by the Supreme Court of Ohio pertaining to the Ohio real property tax field.

While it does not happen often, we occasionally will have a client tell us that the County Auditor retroactively adjusted the value of the client's property for a prior tax year, outside of the normal reappraisal/update process. In years past, a number of court decisions barred the property owner facing this same issue from challenging the County Auditor's retroactive adjustment — notwithstanding the fact they received notice of the adjustment after the deadline to file an appeal.

Yesterday, however, the Supreme Court of Ohio took another look at this issue and provided an opening for property owners to challenge such retroactive adjustments. When a substantial retroactive adjustment occurs in the same triennial period as the current tax year, and the taxpayer timely files a Complaint for the current tax year, the Board of Revision may be able to go back and consider the preceding tax year. For example, if the Franklin County Auditor retroactively raises a property's tax year 2011 value in July 2012 (which is after the March 31, 2012 deadline to protest the original 2011 valuation) and that new value is to carry forward to tax year 2012, the property owner is now legally entitled to file a Complaint Against Valuation prior to April 1, 2013, with the result that the Board of Revision can review both 2011 and 2012 values.

The Supreme Court also reminded County Auditors that their rights to adjust property values retroactively are further limited to correcting only "clerical errors." "Clerical errors" include errors concerning the owner's name, the valuation, the description, the quantity of any tract of land, or omitted values. However, a purported "correction" that, in reality, is nothing more than a disguised outright reappraisal would be unlawful.

For more information about this new Supreme Court decision as well as other real property tax issues, please call us at 614-220-5900 or see our web site at [www.bluestonelawgroup.com](http://www.bluestonelawgroup.com)

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