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## **Legislature Restricts Property Owners' Right of Direct Appeal to the Ohio Supreme Court**

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Beginning September 29, 2107, Ohio property owners lost their guaranteed right to have the Ohio Supreme Court hear all appeals from decisions issued by the Ohio Board of Tax Appeals (intermediate appellate forum) involving real property valuation cases. Now, owners must file an appeal from a BTA decision with the appropriate Court of Appeals\* and then within 30 days petition the Ohio Supreme Court to take immediate jurisdiction over the case by demonstrating that the matter involves a substantial constitutional question or a question of great general or public interest. If the Supreme Court denies the petition, the appeal will proceed before the Court of Appeals.

This update to Ohio Revised Code §5717.04 was sought by the Supreme Court justices in order to lighten their docket after finding that less than 10% of tax appeal cases heard during 2014 involved legal issues they felt were appropriate for the high court's attention. Previously, many cases filed with the Supreme Court were settled with the help of its professional mediation staff before oral arguments were ever made to the justices.

Under the new statutory structure, a litigant who is unhappy with a ruling by the Court of Appeals can seek a final review by the Ohio Supreme Court. The state's highest court has discretion whether to accept these cases and will probably do so only when they involve errors made by a Court of Appeals in deciding questions of law.

Critics note that the update to ORC §5717.04 could lead to increased court costs, higher legal fees and lengthier litigation. We agree with a former state tax commissioner who predicted that this update "will erode the uniformity of the tax code in the state of Ohio" with inconsistent decisions from the regional appellate courts.

\* Appeals are to be filed with the Court of Appeals having jurisdiction for the county in which the subject property is situated or in which the taxpayer resides. However, if the taxpayer is a corporation, it can select the Court of Appeals covering the county in which its statutory agent resides or where the company has its principal place of business. In rare cases, the Franklin County Court of Appeals may be the appropriate forum.

**DISCLAIMER** – These materials have been prepared for general educational purposes only and are not intended as legal advice for any specific case. The reader is strongly encouraged to seek professional legal representation with respect to the filing of any proceedings by the Board of Revision or the Ohio Board of Tax Appeals.

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