

Services

Property Tax Management

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Our attorneys have advised clients on properties located in all 50 states and have gotten more than \$1.5 billion in property value reductions for clients since 2020. Our service offerings include traditional valuation review and litigation of real and personal property tax issues; tax exemption and/or tax incentive structuring, application and maintenance; processing of real property tax payments; assistance with tax accruals; and management of tax notices. In short, our service offerings are scalable to meet the property tax needs of our clients to both manage the property tax expense and planning as well as the administrative burdens associated with property taxes.

Real Property Valuation

Our tax attorneys work closely with appraisers, property managers, engineers and accountants to identify opportunities to help reduce our clients' property tax burdens. Once an opportunity for savings is identified, our attorneys, in concert with our clients and their advisors, develop the appropriate strategy to pursue the opportunity. Our goal is to ensure that the fair share, and only the fair share, of property taxes are being paid.

On an annual basis, our attorneys work with our clients to identify which properties should be reviewed. Factors to consider involve revaluation cycles by local assessors, new construction, significant changes at a property that could include market changes, decreases in occupancy, decreases in rental rates or government funding sources, casualties such as fire or wind damage or deferred maintenance issues that impact a property's value. Our process typically involves three stages:

1. A Review of Tax Assessments

Annually, Vorys reviews tax assessments for appropriate properties owned by our clients or where clients may possess the right to challenge the property tax assessments. These properties include those with changed values during the past year or where our clients have identified a need for a new review.

As part of this stage, Vorys:

- Works in concert with our clients to collect assessment data and financial and structural data for each property.
- Researches market data and consults with appraisers and others knowledgeable about market values.
- Evaluates appropriate legal authority to assess the legal issues that may arise in a challenge to the tax valuations, including questions regarding the classification of property as real or personal under state law.
- Reviews real property tax databases to determine if assessment records accurately reflect physical characteristics of land and structures, including new construction, remodeling, demolition and abandonment.
- Formulates and documents recommendations to the client regarding the assessed values and potential for tax savings.
- Reviews valuations of property partially or totally exempt pursuant to state tax incentive programs to ensure fair valuation when those programs expire.
- Evaluates whether to challenge the tax assessments and the appropriate forum for undertaking such a challenge. The ultimate decision as to whether to challenge an assessment always remains with our clients.

2. Appropriate Appeal of Tax Assessments

Once a client makes the decision to contest a tax valuation, Vorys represents them in seeking a reduced value. This appeal could be either an informal appeal to the local assessor's office or a formal filing of a complaint or appeal consistent with state law.

As part of this stage, Vorys:

- Prepares and files all documents necessary to initiate either the informal or formal review process. We also prepare and file all documents necessary to appeal any valuation decision until the client has decided to accept the tax valuation secured on its behalf.
- Identifies, interviews and secures fee quotes from qualified appraisers or other experts.
- Prepares for and represents the client before taxing authorities, reviewing boards and courts of law. This includes informal discussions, pre-trial conferences and mediations, trial, oral argument and post-trial conferences.
- Prepares and files legal memoranda or briefs with the appropriate authorities in support of the requested tax valuation.
- Represents clients in settlement negotiations with taxing authorities and other interested parties.
- Prepares and files any necessary documents to secure the agreed upon tax valuations.

3. Post-Appeal Support to Ensure Benefits from the Appeal Are Fully Received

Once a tax valuation is finalized, Vorys confirms that the correct adjustments are made by the taxing authority and secures the correct tax refund/credit.

Results from the recently concluded matters may identify opportunities for future savings for the property at issue or other properties. As part of our ongoing representation, we review the results with client personnel or advisors and identify additional opportunities for savings or additional properties that should be reviewed as part of the next annual review.

News

[News, 8.21.2025](#)

More Than 190 Vorys Attorneys Named to the 2026 Edition of The Best Lawyers in America® Lists

[News, 5.1.2025](#)

Vorys Assists Vantage Data Centers in Hyperscale Data Center Development Project

[News, 12.9.2024](#)

Spillman Chosen for FDCC Ladder Down Cleveland Class of 2025

[News, 11.7.2024](#)

Vorys Receives 77 Tier One Rankings on 2025 *Best Lawyers* "Best Law Firms" List

[News, 8.15.2024](#)

More Than 170 Vorys Attorneys Named to the 31st Edition of The Best Lawyers in America® Lists

[News, 4.2.2024](#)

Núñez Selected for the American College of Real Estate Lawyers

[News, 1.2.2024](#)

Vorys Elevates Ten to Partner

[News, 10.9.2023](#)

74 Vorys Attorneys Included in 2023 *Columbus CEO's Best Lawyers*

[News, 1.18.2023](#)

Vorys Expands Nationwide Property Tax Team with Experienced Texas Tax Lawyer

[News, 12.22.2022](#)

Ziance Interviewed for a *Columbus Business First* Story Titled, "Ohio's transformational mixed-use tax credit: Lessons learned from the second round of awards"

[10.19.2022](#)

Vorys Expands Nationwide Real Property Tax Valuation Team with Oregon-Based Tax and Real Estate Attorney Michael Mangan

News, 4.28.2021

Ray Quoted in *Columbus Business First* Story Titled “New Ohio Law Aims to Help Property Owners Hampered by Pandemic”

News, 5.6.2020

Ray Quoted in Bisnow Real Estate Story Titled “Tax Attorneys Expect A Wave Of Coronavirus Tax Appeals”

News, 4.30.2019

Vorys Plays Key Role in the Dayton Arcade Project

News, 1.24.2018

Vorys Continues Expansion of Property Tax Valuation Practice with West

News, 10.3.2011

Ray quoted in *Toledo Blade* Article on Requests to Reduce Property Tax Values

News, 1.6.2010

Vorys Expands State and Local Tax Practice with Nicholas Ray

Publications

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Ohio Tax Commissioner Sets Uniform Capitalization Rate of 8.1% for Valuing Federally Subsidized Residential Rental Property for Tax Year 2026

Client alert, 12.23.2025

Credit Benefitting Ohio Multifamily Condominium Properties Being Phased Out

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The Ohio SALT Chronicle - Issue 5

Authored article, 12.8.2025

Ohio Board of Tax Appeals Rejects Tax Commissioner's Request for Proof Requirements not Required by Statute and Restores Fair Consideration of Testimonial Evidence

Authored article, 12.8.2025

Ohio Legislature Proposes Changes to the Taxpayer Bill of Rights That Would Increase Responsibilities for Ohio Tax Commissioner and BTA

Authored article, 12.8.2025

Ohio Legislature Proposes Changes to the Taxpayer Bill of Rights

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The Evaluator Industry Spotlight: The Office Market

Authored article, 10.2025

The Evaluator - Major Developments in Property Tax Law Happen California, New Jersey and Indiana

[Authored article, 10.2025](#)

The Evaluator - Valuation Deadlines From Coast-to-Coast Coming Before Year End

[Authored article, 10.2025](#)

The Evaluator - October 2025

[Client alert, 10.7.2025](#)

Ohio Department of Taxation Finally Releases Regulations for Valuing Affordable Housing Projects

[Authored article, 8.19.2025](#)

Ohio General Assembly Makes Changes to Real Property Complaint Process

[Authored article, 8.19.2025](#)

Ohio Budget 2026-2027 - Sales and Use Tax Update

[Authored article, 8.19.2025](#)

Scope of Ohio Commercial Activity Tax Agency Exclusion Remains Unsettled Following Ohio Supreme Court's Decision in *Aramark Corp. v. Harris*

[Authored article, 8.19.2025](#)

Ohio Supreme Court Doubles Down on Applying a Plain and Ordinary Meaning to Sales Tax Exemptions

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Legislative Changes to the Board of Revision Process are Coming

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[Authored article, 6.2025](#)

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[Authored article, 6.2025](#)

The Evaluator - Valuation Deadlines Quickly Approaching Across the U.S.

[Authored article, 6.2025](#)

From Indiana to Disney Springs: Major Developments in Property Tax Law

[Authored article, 6.2025](#)

The Evaluator Industry Spotlight: Data Centers

[Authored article, Winter 2025](#)

The Evaluator - Winter 2025: Ohio Property Tax Updates

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The Evaluator - Winter 2025: Nationwide Valuation Headlines

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Texas Property Tax Overview; Value Protests and Appeals

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The Ohio Supreme Court Permits Boards of Education to Proceed with Certain Appeals to the Ohio Board of Tax Appeals in Limited Circumstances

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Illinois Supreme Court Affirms that Payment of Property Tax Is Not Required to Appeal to the Property Tax Appeal Board

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HB 126 Almost Two Years Later - Implementation Status

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Significant Number of Ohio Counties Finalizing Tax Valuation Changes for Tax Year 2024

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Hotel Income and Sales of Hotels Have Been Down Since COVID, but Counties Continue to Place High Real Property Values on Many of These Properties

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The Evaluator Winter 2024

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[Authored article, Summer 2023](#)

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The Evaluator Winter 2023: Deadlines Looming Across the U.S.

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The Evaluator Winter 2023: Time to File Real Property Tax Complaints in Ohio for Tax Year 2022

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The Evaluator: Deadlines Looming in 5 States - Fall 2022

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Ohio Legislature Passes Bill to Expand Ohio Opportunity Zones and Historic Preservation Tax Credits

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Ohio General Assembly Passes Significant Real Property Tax Reforms

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Time to File Real Property Tax Complaints in Ohio for Tax Year 2021

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Ohio Senate Passes Significant Real Property Tax Reforms

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Ohio Enacts New Reporting Requirements for Owners of Real Property Exempt From Real Property Taxation

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Real Property Tax Exemption for Permanent Supportive Housing is Legislatively Affirmed

[Client alert, 4.27.2021](#)

Ohio Enacts Limited-Time COVID-19 Real Property Tax Valuation Relief

[Authored article, 2.24.2021](#)

Are 501(c)(3) Nonprofit Organizations Subject to Real Property Taxation?

[Client alert, 2.9.2021](#)

Time to File Real Property Tax Complaints in Ohio for Tax Year 2020

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Ohio Board of Tax Appeals Reverses Course on Real Property Tax Exemptions for Permanent Supportive Housing Facilities

[Client alert, 3.24.2020](#)

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Health Care Alert: Real Property Tax Exemptions for Your Residential Care Facilities and Nursing Homes May Be at Risk

[Client alert, 1.7.2020](#)

State and Local Tax Alert: Proposed Ohio Legislation Would Apply Real Estate Transfer Tax to Pass-Through Entity Transfers and Result in Increased Tax Valuations

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State and Local Tax Alert: Sales Tax on Data and Communication Cabling Just Changed. Does It Impact You?

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Time is Running Out to File Tax Appeals in Nearly 10 States

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Multistate Review of Property Tax Decisions and Developments

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Time is Running Out to File Tax Appeals in More Than 20 States

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Multistate Review of Property Tax Developments and Decisions

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Time Is Running Out to File Appeals in Ohio and Other Jurisdictions

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Time to File Real Property Tax Complaints in Ohio for Tax Year 2018

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Time is Running Out to File Appeals Across the Country

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Ohio Financial Institutions Should Prepare for Property Tax Valuation Increases as Owners and as Lenders

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State and Local Tax Alert: Lame Duck Economic Development Incentive Legislative Activity – DRD Update, TIF Opt-Out, CRA Remodeling Exemption Changes, and ORC Section 5709.87 Covenant Not to Sue Exemption Revisions

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Ohio Supreme Court Decides Several Significant Cases Related to Real Property Taxation

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41 of Ohio's 88 Counties are Reappraising or Updating Tax Valuations for 2014

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Appeals of BTA Decisions Skyrocket

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Oil and Gas Alert: A Win-Win Solution - Using Tax Increment Financing to Pay for Infrastructure Improvements in Areas Impacted by Oil and Gas Production from Shale

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Client Alert: Ohio House Bill 225

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Client Alert: Now Is the Time to Manage Your Tax Assessments Proactively

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[Speaking Engagement, 7.24.2025](#)

Webinar: New Considerations for Ohio Property Owners

[Speaking Engagement, 1.23.2025](#)

Legislation, Litigation, and Valuation Complaints, Oh My! Ohio Real Property Tax Litigation Update and Preview of the Ohio 2024 Complaint Filing Season

[Speaking Engagement, 10.23.2024](#)

Commercial Real Estate Visionaries Summit

Speaking Engagement, 9.18.2024

Advanced Residential Real Estate Updates

Speaking Engagement, 8.6.2024

2024 Tax Conference

Event, 7.24.2024

What to Expect for 2024 Commercial Property Reappraisals

Event, 2.14.2024

Webinar: Texas Property Tax Essentials 2024

Event, 10.24.2023

Redefining the Aerospace Federal Proposal Process: A Comprehensive Two-Day Course

Event, 10.20.2023

Industrial Policy Comes to Ohio and the Midwest

Event, 8.3.2023

Webinar: Highlights from "What to Expect for 2023 Commercial Property Reappraisals" Event

Event, 8.1.2023

How Tax and Other Government Incentives May Impact the Supply Chain, Logistics and Site Selection

Event, 7.20.2023

What to Expect for 2023 Commercial Property Reappraisals

Event, 6.22.2023

2023 Real Property Law Institute: Day One

Event, 10.25.2022

Economic Development Incentives and Transformational Mixed-Use Development Applications

5.5.2022

House Bill 126 – The Changing Landscape for Ohio Real Property Tax Valuation

10.28.2021

Retail Law Conference 2021

8.4.2021

Ohio's COVID-19 Real Property Tax Valuation Relief - Preparing for the Upcoming Special Filing Period

7.22.2021

Appraisal Institute's Ohio Chapter Property Tax Seminar 2021

2.16.2021

CREW Columbus 2021 Central Ohio Real Estate Tax Update

2.17.2020

Institute for Leadership & Advocacy

11.13.2019

Tax Strategies for Real Estate Transactions

3.7.2019

Real Estate Tax Deadlines are Looming: Here is What You May Be Missing

11.30.2017

Role of Tax Incentives in Real Estate Development

1.27.2015

24th Annual Ohio Tax Conference

1.28.2014

The 23rd Annual Ohio Tax Conference

3.24.2011

ABA/IPT Advanced Property Tax Seminar

Presented by the American Bar Association Section of Taxation and the Institute for Professionals in Taxation