

Publications

Ohio Supreme Court Bars Boards of Education from Appealing Board of Revision Decisions

Related Professionals

Nicholas M.J. Ray

Lauren M. Johnson

Kelvin M. Lawrence

Andrew E. DeBord

Steven L. Smiseck

William G. Noe

Megan Savage Knox

Lindsay Doss Spillman

Justice D. Jama

Related Services

Property Tax Management

Taxation

CLIENT ALERT | 6.4.2026

Olentangy Local School Dist. Bd. of Edn. v. Delaware Cty. Bd. of Revision, Slip Opinion No. 2026-Ohio-1963

On Friday May 29, 2026, the Ohio Supreme Court gave Ohio property owners certainty that a board of education cannot use R.C. 2506.01 as an alternate means to appeal a board of revision's property valuation decision. In *Olentangy Local School Dist. Bd. of Edn. v. Delaware Cty. Bd. of Revision*, Slip Opinion No. 2026-Ohio-1963, the Court held that a board of education cannot appeal a board of revision decision to the county court of common pleas under R.C. 2506.01. The Supreme Court decision affirms the decisions of the Fifth District Court of Appeals, which was consistent with rulings in the Third, Eighth and Ninth District Courts of Appeal.

Boards of Education Sought Avenue to Appeal Following Elimination of Right to Appeal to Ohio Board of Tax Appeals

Enacted in 2022, House Bill 126 (HB 126) ushered in significant changes to Ohio's property tax system. Many of the changes in HB 126 curtailed the ability of boards of education to pursue complaints to increase the value of property that the board of education did not own. The boards of education have challenged these restrictions in courts throughout the state and in many instances litigation remains ongoing. See our prior alerts and publications listed under "Related Insights."

Prior to HB126, a board of education could appeal a board of revision decision to the Ohio Board of Tax Appeals (BTA) under R.C. 5717.01. But, in one of the legislation's most significant changes, HB 126 eliminated the right of boards of education to appeal to the BTA. Importantly property owners can still appeal board of revision decisions to the BTA or courts of common pleas. In essence, after HB 126, boards of education must accept the decision of the board of revision unless the property owner decided to appeal.

In response to this significant change in procedure, certain boards of education pursued appeals of board of revision decisions to county courts of common pleas, citing the general appeal statute in R.C. 2506.01. This statute permits a party to appeal an administrative decision to the court of common pleas so long as there is no higher administrative authority to which an appeal can be filed. The boards of education contended that R.C. 2506.01 permitted these appeals because the boards of education had no higher administrative authority to which they could appeal.

The Ohio Supreme Court Takes the Case After Multiple Courts of Appeals Find That the Boards of Education Have No Right to Appeal under R.C. 2506.01

Property owners immediately challenged the board of education's ability to pursue appeals in the court of common pleas. The courts of common pleas and the courts of appeals that heard these arguments determined that R.C. 2506.01 **did not** permit boards of education to appeal to the court of common pleas.

After multiple rulings against the boards of education, the Ohio Supreme Court accepted jurisdiction for two cases involving properties in Delaware County. The Court analyzed R.C. 2506.01 and confirmed that the plain language of the statute was unambiguous. Specifically, the Court found that the statute precluded an administrative appeal to the court of common pleas where the right to appeal "had been granted elsewhere" including in a separate statute. Even with the legislative changes, a board of revision decision can still be appealed to the BTA, a higher administrative authority, under R.C. 5717.01. The Court rejected the board of education's arguments that because there is no higher administrative authority for the board of education to appeal, it could pursue an administrative appeal under R.C. 2506.01. Even though appeals to the BTA could only be undertaken by the property owner, the Court stated that R.C. 2506.01 contains no language that limits its applicability based on "who" may pursue an appeal, so as long as someone can pursue an appeal. The Court opined that appeals of board of revision decisions to common pleas court are only available to owners of the property.