THE BUCKEYE INSTITUTE

Comment Supporting Proposed Amendments to Gov.Bar R. VII., Section 31(J)(1)

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Attention:
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Ohio households face persistently high and rising property taxes.

To ensure homeowners do not pay more than necessary, the General Assembly allows them to challenge property valuations by filing a complaint with the local county board of revision. Common reasons for such challenges include declining market values for comparable properties, economic obsolescence, and property damage or destruction. The complexity and cost of this legal procedure, however, likely reduce the number of homeowners who would otherwise file such complaints.

Independent research confirms that lower-value homes are, in fact, assessed at higher effective rates than higher-value homes — evidence consistent with the concern that complexity and cost deter appeals disproportionately among lower-income owners.

A University of Chicago **analysis** of assessments in Franklin County found that in 2022, the least expensive homes in the county (the bottom decile) were assessed at nearly the same rate as the most expensive homes (the top decile), and that across the full 2013-to-2022 sample, the most expensive homes were assessed at 28.1 percent of their value and the least expensive homes were assessed at 30.9 percent. In other words, lower-value homes in Franklin County have been taxed more heavily than higher-value homes, relative to their actual value. These findings suggest that lower-income homeowners will likely be disproportionately burdened as property taxes increase, while being less able to afford a private appraisal or an attorney to effectively exercise their rights to contest.

To assist with property valuation challenges, the General Assembly permits certain non-lawyer professionals to file a complaint against a valuation on a property owner's behalf, and this Court has **held** that this authorization removes these professionals from the definition of the unauthorized practice of law (UPL).

Although these professionals, including public accountants, general and real estate appraisers, real estate brokers, and holders of professional assessment designations, may file complaints without running afoul of UPL restrictions, they cannot currently present evidence to boards of revision.

The proposed amendment clarifies the Court's adherence to the General Assembly's judgment and extends it by explicitly allowing the aforementioned professionals to submit additional evidence and represent homeowners at board of revision hearings. Because valuation challenges require genuine appraisal expertise, these professionals are well-suited to fill this role, and generally can do so at lower cost than counsel. Critically, the amendment does not extend to representation in appeals to the common pleas court or board of tax appeals.

By lowering the cost of professional assistance at the board of revision stage, the proposed amendment gives homeowners, especially those with lower-value homes, a path to correcting inaccurate valuations.

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