SUPREME COURT OF OHIO

Olentangy Local School Dist. Bd. of Edn. v. Delaware Cty. Bd. of Revision

Olentangy, 2026 Ohio 1963 (Ohio 2026) · No. 2024-0814 and 2024-0815 · Decided May 29, 2026

SUMMARY

The Supreme Court of Ohio held that R.C. 2506.01(C) excludes county board of revision property-valuation decisions from appeals to a court of common pleas because such decisions are appealable to the Board of Tax Appeals under R.C. 5717.01. The court further concluded that direct appeals under R.C. 5717.05 are available only to the person in whose name the property is listed or sought to be listed for taxation. The court affirmed the Fifth District Court of Appeals' judgment upholding dismissal of Olentangy Local School District Board of Education's appeals.

CASE DETAILS

COURT	Supreme Court of Ohio
WRITING FOR THE COURT	Hawkins, J.; Kennedy, C.J.; Fischer, J.; DeWine, J.; Deters, J.; Shanahan, J.; Brunner, J.
JURISDICTION	Supreme Court of Ohio
DECIDED	May 29, 2026
DOCKET	2024-0814 and 2024-0815
DISPOSITION	affirmed
PROCEDURAL POSTURE	Olentangy appealed the Delaware County Board of Revision's dismissal of its property-valuation complaints to the Delaware County Court of Common Pleas under Ohio Revised Code 2506.01. The common pleas court dismissed the appeals for lack of statutory standing, and the Fifth District Court of Appeals affirmed. The Supreme Court of Ohio accepted jurisdiction and affirmed the Fifth District.
STANDARD OF REVIEW	De novo review applies because the appeal presents a question of statutory interpretation.
PRECEDENTIAL VALUE	Published Ohio Supreme Court opinion; precedential
PARTIES	Olentangy Local School District Board of Education v. Delaware County Board of Revision, Delaware County Auditor, Northport Place,

L.L.C., PSLC Enterprises, L.L.C.

TOPICS

property tax · tax · administrative law · appellate jurisdiction · statutory interpretation

PRACTICE AREAS

property taxation · administrative law · appellate procedure · statutory interpretation

QUESTIONS PRESENTED

1. Whether R.C. 2506.01(A) provides a board of education with an independent right to appeal a board of revision's property-valuation decision to a court of common pleas.
2. Whether R.C. 2506.01(C)'s exclusion for decisions appealable to a higher administrative authority applies when the board of education itself cannot appeal the particular valuation decision to the Board of Tax Appeals after the 2022 amendment to R.C. 5717.01.
3. Whether the statutory scheme permits Olentangy to appeal the Board of Revision's property-valuation decisions to the common pleas court.

HOLDINGS

1. R.C. 2506.01(C) excludes a board of revision's property-valuation decisions from the class of final orders, adjudications, or decisions appealable to a common pleas court under R.C. 2506.01(A), because R.C. 5717.01 provides an appeal to the higher administrative authority of the Board of Tax Appeals and provides a right to a hearing.

KEY QUOTATIONS

> *"In enacting R.C. 5717.01, the General Assembly has provided a statutory right of appeal from a board of revision's decisions to a higher administrative authority, the BTA, and that appeal process provides for a hearing."* (¶ 19)

> *"R.C. 2506.01(C) excludes a board of revision's property-valuation decisions from the class of decisions appealable to a common pleas court under R.C. 2506.01(A) since property-valuation decisions are appealable to a higher administrative authority, the BTA, under R.C. 5717.01."* (¶ 22)

FACTUAL BACKGROUND

In early 2023, Olentangy filed complaints with the Delaware County Board of Revision challenging the 2022 tax-year valuations of parcels owned by Northport Place, L.L.C., and PSLC Enterprises, L.L.C., seeking increased valuations. The Board of Revision dismissed the complaints for lack of subject-matter jurisdiction. Olentangy sought review in the Delaware County Court of Common Pleas under R.C. 2506.01, although it did not own or lease the properties.

PROCEDURAL HISTORY

Olentangy challenged the 2022 tax-year valuations of two properties owned by appellees. The Delaware County Board of Revision dismissed the complaints for lack of subject-matter jurisdiction. Olentangy appealed to the common pleas court under R.C. 2506.01, but the court dismissed the appeals; the Fifth District affirmed, and the Supreme Court of Ohio affirmed that judgment.

DISPOSITION

affirmed

CASES CITED

- State v. Vanzandt, 2015-Ohio-236, ¶ 6
- State v. Pettus, 2020-Ohio-4836, ¶ 10
- State ex rel. Carna v. Teays Valley Local School Dist. Bd. of Edn., 2012-Ohio-1484, ¶ 18
- State ex rel. Russell v. Thornton, 2006-Ohio-5858, ¶ 11
- MacDonald v. Shaker Hts. Bd. of Income Tax Rev., 2015-Ohio-3290, ¶ 12
- State v. Gideon, 2020-Ohio-6961, ¶ 26
- Capital Care Network of Toledo v. Ohio Dept. of Health, 2018-Ohio-440, ¶ 31
- Hulsmeyer v. Hospice of Southwest Ohio, Inc., 2014-Ohio-5511, ¶¶ 23, 26-27
- Roper v. Richfield Twp. Bd. of Zoning Appeals, 173 Ohio St. 168 (1962)
- Walker v. Eastlake, 61 Ohio St.2d 273 (1980)
- Sutherland-Wagner v. Brook Park Civil Serv. Comm., 32 Ohio St.3d 323 (1987)
- Nuspl v. Akron, 61 Ohio St.3d 511 (1991)
- Willoughby Hills v. C. C. Bar’s Sahara, Inc., 1992-Ohio-111, ¶ 8
- Schomaeker v. First Natl. Bank of Ottawa, 66 Ohio St.2d 304 (1981)
- Tower City Properties v. Cuyahoga Cty. Bd. of Revision, 49 Ohio St.3d 67 (1990)