

Greenbook

LBO Analysis of Enacted Budget

Board of Tax Appeals

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LBO Greenbook

Board of Tax Appeals

Quick look...

- The Board of Tax Appeals (BTA), Ohio's administrative tax court, resolves controversies between taxpayers and taxing authorities.
- Most appeals are of county boards of revision decisions involving real property valuations.
- The Board consists of three members appointed by the Governor with consent of the Senate.
- The day-to-day operations of the Board are the responsibility of an executive director.
- Funding is from the GRF. Appellants are not charged a filing fee.
- Personnel cost represents most of BTA's budget. Including the three board members, the agency currently employs eight.

| FY 2022 Actual | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Appropriation | FY 2027 Appropriation |
|---|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| GRF ALI 116321, Operating Expenses | | | | | |
| \$1,624,493 | \$1,828,659 | \$1,842,264 | \$1,656,783 | \$2,110,000 | \$2,160,000 |
| % change | 12.6% | 0.7% | -10.1% | 27.4% | 2.4% |

Agency overview

The Board of Tax Appeals (BTA) consists of three members who are appointed by the Governor and serve six-year terms. As an independent, quasi-judicial, single-purpose body, BTA provides an expert forum outside the court system to resolve controversies between taxpayers and taxing authorities.

Most of the cases appealed to BTA arise from real estate valuations by county boards of revision. The second largest category of cases historically has been appeals of determinations or rules adopted by the Tax Commissioner. In total, BTA indicates that it has jurisdiction over more than 60 types of taxes. Decisions of BTA may be appealed to an Ohio court of appeals, except that small claims decisions cannot be appealed. BTA decisions regarding final determinations of the Tax Commissioner or a local board of tax review are allowed to be appealed directly to the Ohio Supreme Court as well as a court of appeals.

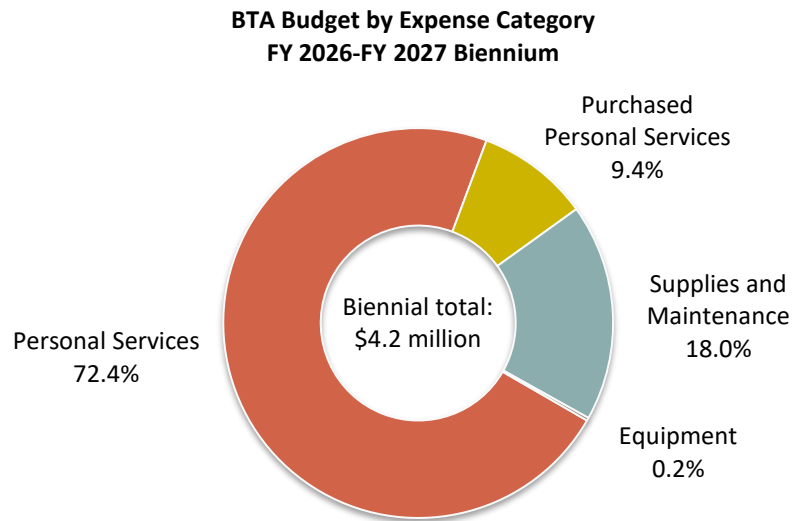
BTA uses a case management system that is accessible through the internet and characterizes the process of filing and resolving appeals as largely party-driven. Filers use the system to enter information on their appeals. This system has increased the efficiency of board operations, and thereby facilitated resolution of appeals more quickly than in the past.

The Board notes a change in its caseload since the enactment of H.B. 126 of the 134th General Assembly (effective July 21, 2022). The act limits the right of a party other than the property owner to dispute the tax value of real property, and it prohibits a property owner from

entering into a separate settlement agreement for direct payments to a board of education. The Board states that parties are now litigating cases that would have been settled with direct payment agreements under prior law, resulting in an increase in numbers of complex cases being appealed.

Analysis of FY 2026-FY 2027 budget

As shown in the chart, the Board's single GRF appropriation item is mainly used to pay for its payroll expenses. Board staffing consists of an executive director, hearing officers, and administrative staff members. As of August 2025, the Board had eight employees, including three board members.



The following table shows numbers of cases filed with BTA and decisions issued from FY 2020 through FY 2024. In the upcoming biennium, BTA expects to prioritize cases involving self-representing appellants and expedite the processing of voluntary resolutions.

| Board of Tax Appeals Cases | | |
|----------------------------|---------------|------------------|
| Fiscal Year | Appeals Filed | Decisions Issued |
| 2020 | 2,450 | 2,180 |
| 2021 | 2,534 | 1,845 |
| 2022 | 2,716 | 2,893 |
| 2023 | 2,262 | 2,460 |
| 2024 | 1,425 | 1,660 |