

## Services

### Property Tax Management

#### Practice Contact

Nicholas M.J. Ray

#### Attorneys

David M. Aldous

Courtney E. Buchner

Sean P. Byrne

John S. Collins

Andrew E. DeBord

Anthony L. Ehler

Bryan J. Farkas

Adam S. Hamburg

Hilary J. Houston

Lauren M. Johnson

Megan Savage Knox

J.B. Lind

Michael Mangan

Lauren L. Mathews

Stephen C. Musilli

William G. Noe

Jacinto A. Núñez

Michael P. Oliverio

Steven R. Rech

Steven L. Smiseck

Lindsay Doss Spillman

Carolyn A. Weich

Scott J. Ziance

Our attorneys have advised clients on properties located in all 50 states. 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, 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

Authored article, Summer 2023

*The Evaluator* Summer 2023

[Authored article, Summer 2023](#)

*The Evaluator* Summer 2023: Valuation Analysis

[Authored article, 8.24.2023](#)

*The Evaluator* Summer 2023: Deadlines Looming Across the U.S.

[Client alert, 7.2023](#)

Significant Number of Ohio Counties Finalizing Tax Valuation Changes for Tax Year 2023

[Authored article, Spring 2023](#)

*The Evaluator* Spring 2023: Deadlines Looming Across the U.S.

[Authored article, Spring 2023](#)

*The Evaluator* Spring 2023: Valuation Analysis

[Authored article, Spring 2023](#)

*The Evaluator* Spring 2023

[Authored article, Winter 2023](#)

*The Evaluator* Winter 2023

[Authored article, Winter 2023](#)

*The Evaluator* Winter 2023: Valuation Analysis

[Authored article, Winter 2023](#)

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

[Authored article, Winter 2023](#)

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

[Authored article, Fall 2022](#)

*The Evaluator*: Fall 2022

[Authored article, Fall 2022](#)

*The Evaluator*: Deadlines Looming in 5 States - Fall 2022

[Authored article, Fall 2022](#)

*The Evaluator*: Fall 2022 Valuation Analyses

[Client alert, 6.6.2022](#)

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

[Client alert, 4.8.2022](#)

Ohio General Assembly Passes Significant Real Property Tax Reforms

[Authored article, 3.2022](#)

*The Evaluator*: March 2022 Valuation Analyses

[Authored article, 3.2022](#)

*The Evaluator*: Deadlines Looming in 9 States - March 2022

[Client alert, 2.10.2022](#)

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

[Client alert, 12.20.2021](#)

Ohio Senate Passes Significant Real Property Tax Reforms

[Authored article, Fall 2021](#)

*The Evaluator*: Fall 2021 Valuation Analyses

[Client alert, 7.26.2021](#)

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

[Authored article](#)

*The Evaluator*: Deadlines Looming in 7 States - Summer 2021

[Authored article](#)

*The Evaluator*: Summer 2021 Valuation Analyses

[Client alert, 4.28.2021](#)

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

[Authored article, Winter 2021](#)

*The Evaluator*: 2021 Valuation Analyses

[Authored article, 10.2020](#)

*The Evaluator*: 2020 Valuation Analyses

[Client alert, 5.29.2020](#)

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

[Client alert, 3.24.2020](#)

*The Evaluator*: Special Edition: COVID-19 State-by-State Real Property Tax Impacts

[Authored article, Winter 2020](#)

*The Evaluator*: Deadlines Looming in 15 States

[Authored article, Winter 2020](#)

*The Evaluator*: January 2020 Valuation Analyses

[Client alert, 1.14.2020](#)

*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

[Authored article, 11.5.2019](#)

Valuation Analyses

[Client alert, 10.29.2019](#)

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

[Authored article, 7.17.2019](#)

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

[Authored article, 7.17.2019](#)

Multistate Review of Property Tax Decisions and Developments

[Authored article, 4.10.2019](#)

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

[Authored article, 4.10.2019](#)

Multistate Review of Property Tax Developments and Decisions

[Authored article, 3.7.2019](#)

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

[Authored article, 1.8.2019](#)

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

[Authored article, 1.8.2019](#)

Time is Running Out to File Appeals Across the Country

[Authored article, 8.2018](#)

Time Is Running Out to File Appeals in Nine States

[Authored article, 8.2018](#)

Multistate Review of Property Tax Decisions and Developments

[Authored article, 5.2018](#)

Multistate Review of Property Tax Decisions and Developments

[Authored article, 5.2018](#)

Time Is Running Out to File Appeals in More Than 15 States

[Authored article, 3.2018](#)

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

[Authored article, Winter 2018](#)

Time to File Ohio 2017 Real Property Tax Complaints

[Authored article, Winter 2018](#)

Ohio Supreme Court Decisions & Developments

[Authored article, Winter 2018](#)

Ohio Legislative Developments-Conveyance Tax Exemptions Focus of Coming Legislation

[Authored article, Summer 2017](#)

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

[Client alert, 1.5.2017](#)

*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

[Client alert, 6.23.2016](#)

The Evaluator - Special Edition: Ohio BTA Holds That Big Box Property Is NOT Special Purpose; Finds Value Near Taxpayer's Total

[Authored article, Winter 2016](#)

Analysis of Appeals of BTA Decisions

[Authored article, Winter 2016](#)

Ohio Supreme Court Decisions

[Authored article, Winter 2016](#)

Time to File Ohio 2015 Real Property Tax Complaints

[Authored article, 11.3.2014](#)

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

[Authored article, 11.3.2014](#)

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

[Authored article, 11.3.2014](#)

The Evaluator - Fall 2014

Authored article, 11.3.2014

Appeals of BTA Decisions Skyrocket

Authored article, 1.24.2013

The Evaluator - Winter 2013

Client alert, 10.26.2012

The Evaluator - Special Edition: Act Now to Manage Your Ohio Real Property Taxes

Authored article, 10.16.2012

The Evaluator - Fall 2012

Client alert, 6.19.2012

*Client Alert:* Changes to Real Property Valuation Law Present Opportunities for Property Owners

Client alert, 2.13.2012

*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

Client alert, 1.12.2012

*Client Alert:* Ohio House Bill 225

Client alert, 10.29.2010

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

## Speaking Engagements

Event, 10.24.2023

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

Event, 8.3.2023

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

Event, 7.20.2023

What to Expect for 2023 Commercial Property Reappraisals

Event, 6.22.2023

2023 Real Property Law Institute: Day One

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