

Filing with the Board of Tax Appeals

- All Board of Revision decisions can be appealed through the Board of Tax Appeals free of charge.
- You can electronically file at <http://bta.ohio.gov>
- You will need a copy of your decision letter when you file.
- It is very important that the notice of appeal **MUST** be filed with both the Board of Revision and the Board of Tax Appeals within thirty (30) days of the date the Board of Revision mailed its decision, or it will be dismissed.

*What this means is: anything filed with the BTA **MUST** also be filed with the BOR or your appeal will be dismissed.

* The notice of appeal can be filed with the BOR through mail, email or filed in-person.

*If the appeal is mailed, it **MUST** be received within the appeal period, or must be sent certified mail with a certified post mark within the 30 days. A regular USPS postmark is not considered for date of filing.

- It is also important to note that once an appeal is filed, the BOR no longer has jurisdiction over the complaint. If the BOR rendered a value change, that change **WILL NOT** go into effect until the BTA has rendered their decision and/or the complaint is completely resolved.
- For more information on filing through this agency, please contact the BTA directly at the following:

Ohio Board of Tax Appeals
30 East Broad Street, 24th Floor
Columbus, OH 43215
614-466-6700