

Texas Property Owners Have One Final Appeal Option

O'Connor discusses how Texas property owners have one final appeal option.

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While the deadline to file property tax appeals in Texas passed on May 15, it has taken months for everything to be resolved. Starting with informal appeals, Texans took their first step in reducing their property taxes with protests. For those who did not receive a settlement, the next option was to file a formal protest with the appraisal review board (ARB). The vast majority of properties in Texas use one of these steps as the final destination of their tax protest journey.

However, certain high-value properties have one additional appeal option available. This can be used to either get a reduction after the ARB refused to grant one, or it can be used to enhance a formal victory, shaving more value and taxes from a property. These are post-administrative appeals, and are a form of litigation that certain property owners can use. O'Connor will discuss the three types of post-administrative appeals and how they can benefit homeowners and businesses.

Appeal Deadlines

Texas operates on strict deadlines when it comes to property tax protests. Standard appeals must be filed by May 15, or 30 days after a notice of appraised value is mailed, whichever is later. Post-administrative protests have a different clock, one that starts once the ARB issues a written determination. If the ARB does not grant a reduction or the reduction is insufficient, property

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owners have 60 days to file a post-administrative appeal. This can be a large undertaking, as these appeals differ greatly from standard protests.

Is a Post-Administrative Appeal Appropriate?

This can be one of the harder questions to ask. If a written determination by the ARB is insufficient, it is common for property owners to look for greater relief. While litigation is the only recourse left, it should be explored with caution. This is because there will be far greater costs involved in the process. Even in its most simplistic form, a post-administrative appeal is a lawsuit of some sort. In order to justify the cost of the appeal, the underlying property and the potential savings will have to be worth the effort. Because of the significant financial cost involved in these protests, litigation is often reserved for expensive homes, businesses, and large real estate such as ranches or farms.

What Separates Post-Administrative Appeals from Regular Protests?

While both informal and ARB protests can be handled pro se, an attorney is required for these appeals, as they are a form of litigation. This means that any evidence gathered by property owners must be held to a higher standard as well. Often, expert witnesses are required to back up any evidence presented. Because of the cost and complexity, post-administrative appeals are broken down into three categories, with each being reserved for a certain type of property and situation.

Binding Arbitration

This is the most basic of the three types and the most common. These are reserved for single-family residential properties worth under \$5 million, though this cap is removed if the home is a homestead. While the other two categories are reserved for premium properties, binding arbitration can help homeowners of all stripes achieve a final reduction. In fact, it was created to allow the common taxpayer a post-administrative alternative that had previously only been enjoyed by large properties. These have seen a large increase in use thanks to the rising costs and values of homes across Texas. It is especially common in high-tax counties, such as Travis, Fort Bend, and Denton.

As the name suggests, an independent arbiter is retained to decide between the evidence of the taxpayer and the appraisal district. If property owners are going to binding arbitration, they must pay a deposit to the arbiter, who is usually an attorney or other expert in property tax matters. The size of this deposit is tied to the overall value of the property being disputed. There will then be a formal hearing, where their team will face that of the appraisal district. Evidence will be evaluated, with the side presenting the stronger case prevailing. If they are successful, the deposit is refunded to them, and the appraisal district will pay the fee. If they come up short, they will forfeit the payment.

Since these properties are generally smaller than those featured in other categories, settlements are quite common before the hearing is held. The appraisal district can be encouraged to settle if property owners have a strong collection of evidence. No matter the outcome, binding arbitration marks the final step in the process, and even a settlement brings your appeal journey to its end.

The State Office of Administrative Hearings (SOAH)

While binding arbitration is common, the same cannot be said for cases before the State Office of Administrative Hearings (SOAH). These are the rarest form of appeal in Texas and are often so esoteric that many tax experts and attorneys do not even know they exist. That is because these are reserved for single-family homes worth over \$1 million. The SOAH has only been around for a decade, and relatively few of these cases have been filed. In 2024, for example, only 77 SOAH cases were heard in the entirety of Texas, with most counties not experiencing a single one. SOAH cases resemble binding arbitration on the surface, though they are a much more formal occasion, being presided over by a judge. SOAH hearings often require an extensive legal team.

Judicial Appeals

When most people think of lawsuits, they picture something similar to judicial appeals. These are full lawsuits held in district court. Originally, these were the only option for all taxpayers, but they were eventually found to be too expensive for most, leading to the creation of binding arbitration. While SOAH hearings require a good attorney, judicial appeals need an entire legal team. This includes independent appraisers, expert witnesses, and extensive evidence. One reason cheaper alternatives were created is the staggering cost associated with judicial appeals.

In order to justify a judicial appeal, the property associated with it must be incredibly valuable. While single-family homes can be disputed with a judicial appeal, these are often luxury residences or associated with ranches or other forms of agriculture. Judicial appeals are primarily used by businesses. Judicial appeals are often intended to reduce the taxable value of elite properties by an additional 10%, functioning as a capstone for a long protest campaign.

Despite their cost and reputation, judicial appeals end in settlements far more than their cheaper brethren. This is often due to the plaintiff having a large legal team and a staggering amount of evidence in their favor. This places the taxpayer in a position of advantage, a rarity in Texas property taxes. In 2024, 93.72% of all judicial appeals ended in a settlement in favor of the taxpayer. In general, it is the initial cost of putting the evidence and legal team together that acts as an obstacle to winning a judicial appeal, rather than any defense by the appraisal district.

About O'Connor:

O'Connor is one of the largest property tax consulting firms, representing 185,000 clients in 49 states and Canada, handling about 295,000 protests in 2024, with residential property tax

reduction services in Texas, Illinois, Georgia, and New York. O'Connor's possesses the resources and market expertise in the areas of property tax, cost segregation, commercial and residential real estate appraisals. The firm was founded in 1974 and employs a team of 1,000 worldwide. O'Connor's core focus is enriching the lives of property owners through cost effective tax reduction.

Property owners interested in assistance appealing their assessment can enroll in O'Connor's Property Tax Protection Program™. There is no upfront fee, or any fee unless we reduce your property taxes, and easy online enrollment only takes 2 to 3 minutes.

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