

IN THE SUPREME COURT OF OHIO

2200 CARNEGIE LLC	)	Case No. 2011-2147
	)	
	)	On appeal from the Cuyahoga County
vs.	)	Court of Appeals, Eighth District
	)	
	)	
CUYAHOGA COUNTY BOARD	)	
OF REVISION, et al.	)	Court of Appeals
	)	Case No. 96646
	)	

BRIEF OF APPELLANT, BOARD OF EDUCATION  
OF THE CLEVELAND MUNICIPAL SCHOOL DISTRICT

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## I. STATEMENT OF THE FACTS

The factual and procedural history of this case was not disputed below, and has been accurately set forth by the court of appeals in its opinion. (Appendix (“A.”), pages 6-7) Based on the undisputed facts and history, what is before the court is the legal question of whether a failure by a county board of revision to provide notice of a complaint as required by R.C. 5715.19(B) results in the board of revision being deprived of jurisdiction. In addition, the secondary issue before the court is whether the failure of a party to appeal an adverse decision at its first opportunity bars a future appeal from a subsequent order on remand.

On March 27, 2007 the Board of Education of the Cleveland Municipal School District (“BOE”) filed a complaint with the Cuyahoga County Board of Revision requesting an increase in the value of permanent parcel numbers 103-16-029 and 103-16-030 for tax year 2006, real property owned by 2200 Carnegie, LLC. The basis for the complaint was a sale that had occurred on October 16, 2006, and the owner identified on the complaint was identified by the BOE as 2200 Carnegie. (A., page 6)

The complaint came before the board of revision for hearing, the increase request was granted, and 2200 Carnegie appealed the decision to the Cuyahoga County Court of Common Pleas, being the matter captioned *2200 Carnegie, LLC v. Cuyahoga County Board of Revision*, Cuyahoga Cty. Common Pleas Case No. CV-07-641119 (“*2200 Carnegie I*”). (A., pages 7, 16) In this first appeal, 2200 Carnegie argued that it had never received notice of the BOE’s complaint and the trial court agreed, issuing an order on September 8, 2008 stating “[t]he Court remands this matter to the

Cuyahoga County Board of Revision with instructions to send notice of the board of education complaint to the property owner pursuant to R.C. 5715.19(B). The parties shall then proceed accordingly after notice is properly given and jurisdiction is obtained.” (A., page 16) No appeal was taken from this decision by any party. (A., pages 7, 12)

On remand, the board of revision sent notice to 2200 Carnegie, 2200 Carnegie filed a counter-complaint, and on April 16, 2009 both the complaint and counter-complaint were heard by the board of revision, with both parties represented by counsel. (Supplement to the Briefs, page 1) At the hearing, counsel for the BOE again argued that 2200 Carnegie’s purchase of the subject property on October 15, 2006 was the best evidence of value as of the January 1, 2006 valuation date.

(Supplement to the Briefs, pages 1, 2) Counsel for 2200 Carnegie did not deny the sale, nor deny it was at arm’s length, and stated “we don’t have any evidence with us to support the lower value.” (Supplement to the Briefs, page 2, paragraph 2) Counsel for 2200 Carnegie instead argued, with no supporting evidence, that by the date of the hearing in April of 2009, values had declined, tenants moved out, etc. Again, no evidence was presented. Notably, counsel made no reference at this second hearing with respect to any lack of jurisdiction on the part of the board of revision.

The board of revision subsequently issued a decision, again valuing the property at the \$520,000 sale price. This decision was appealed to the common pleas court by 2200 Carnegie, being the matter *2200 Carnegie, LLC v. Cuyahoga County Board of Revision*, Cuyahoga Cty. Common Pleas Case No. CV-09-702890 (*2200*

*Carnegie II*”). (A., page 7) On March 9, 2011 the court of common pleas affirmed the decision by the board of revision. 2200 Carnegie then appealed to the Eighth District Court of Appeals. (A., page 17)

On appeal, 2200 Carnegie argued that the board of revision lacked jurisdiction to consider the BOE’s complaint since the board of revision had failed to provide 2200 Carnegie with timely notice as required by R.C. 5715.19(B). The BOE argued in response that the failure to provide timely notice did not divest the board of revision of jurisdiction over the BOE’s valid complaint. Once notice was given, the board of revision had the authority to proceed. The BOE further argued that by failing to appeal the decision in *2200 Carnegie I*, 2200 Carnegie was barred by the doctrine of the law of the case. (A., pages 8, 10)

On October 20, 2011, in a two to one decision, the Eighth District Court of Appeals reversed the decision by the common pleas court in *2200 Carnegie II*. The majority held that the county auditor was required to notify the property owner, 2200 Carnegie, of the BOE’s complaint within the statutory time period. Despite acknowledging that the BOE’s complaint was valid, the majority found that the board of revision had, by its own actions (or inactions), divested itself of jurisdiction and the error could not be cured by notification sent after the statutory period had expired. (A., page 10)

The dissent argued that under the rulings by the Ohio Supreme Court, a failure to provide proper notice is not a jurisdictional defect. Once notice was provided (after *2200 Carnegie I*), the board of revision had jurisdiction to consider the BOE’s

complaint. The dissent therefore argued that the decision by the common pleas court, which in turn affirmed the decision by the board of revision, should be affirmed. (A., pages 11-14)

On November 10, 2011 the court of appeals denied the BOE's motion to reconsider, and the BOE then filed a notice of appeal and a memorandum in support of jurisdiction with this court on December 21, 2011, stating two propositions of law. (A., page 15) On March 21, 2012, this court issued a decision accepting the BOE's appeal.

Now for the reasons that follow, the BOE submits that the decision by the Eighth District Court of Appeals was contrary to law. The BOE therefore requests this court to reverse the decision by the court of appeals and reinstate the decision by the court of common pleas.

## II. LAW AND ARGUMENT

### Proposition of Law No. 1:

A failure by a board of revision to provide notice of the filing of a valid complaint as required by R.C. 5715.19(B) does not mandate the dismissal of the complaint, but instead requires the board of revision to provide notice prior to conducting a hearing and issuing a decision.

This case concerns the filing of a complaint with the county board of revision seeking to change the valuation of real property for purposes of ad valorem taxation, and the subsequent duties placed upon the auditor or board of revision once the complaint has been filed. There has been no dispute that the complaint filed by the

BOE, the complaint that started all of this litigation, was valid. Instead, the issue is one of notice. The statutes at issue are summarized as follows.

First, section 5715.19(A) of the Ohio Revised Code authorizes the filing of complaints with a county board of revision by a number of interested parties. In particular (and most commonly), the General Assembly has authorized property owners and boards of education to file complaints. Such a complaint must be filed “on or before the thirty-first day of March of the ensuing tax year. . .” R.C. 5715.19(A)(1). In the case at hand, the BOE filed its complaint in March of 2007 contesting the valuation of 2200 Carnegie’s property for tax year 2006. (A., page 6) The complaint fully complied with R.C. 5715.19(A).

Second, once the complaint was filed with the board of revision, R.C. 5715.19(B) comes into play. This statute states in relevant part:

Within thirty days after the last date such complaints may be filed, the auditor shall give notice of each complaint in which the stated amount of overvaluation, undervaluation, illegal valuation or incorrect determination is at least seventeen thousand five hundred dollars to each property owner whose property is the subject of the complaint . . . and to each board of education whose school district may be affected by the complaint.

R.C. 5715.19(B) further provides that upon receiving the required notice from the auditor (or his agent, the board of revision) that a complaint has been filed under R.C. 5715.19(A), the property owner or board of education has thirty days to file its own complaint and be made a party to the action.

There is no dispute that the board of revision failed to provide notice of the BOE’s complaint “within thirty days after the last date such complaints may be filed”

as required by statute. Nor is there any dispute that after remand by the common pleas court in *2200 Carnegie I*, the board of revision did provide notice of the BOE's complaint to 2200 Carnegie, and a new hearing was held by the board of revision.

It is the position of the BOE that once notice was provided after the remand in *2200 Carnegie I*, the board of revision had jurisdiction to hear and decide the BOE's complaint. For the reasons that follow, the BOE submits that although the failure of the board of revision to provide timely notice may have deprived the board of jurisdiction to hold a hearing, this failure did not divest the board of jurisdiction over the complaint itself. Once notice was provided, the board was vested with the authority to hear the complaint and issue a decision.

As an initial matter, it must be kept in mind that a county board of revision is required by statute to hear and determine complaints. R.C. 5715.11. The board of revision does not have the authority to dismiss a complaint at will. In *Kalmbach Wagner Swine Research Farm v. Bd. of Revision of Wyandot Cty.*, 81 Ohio St.3d 319, 321, 1998-Ohio-475, 691 N.E.2d 270, the Ohio Supreme Court stated:

R.C. 5715.10 and 5715.11 set forth a board of revision's duties in valuing real property. According to R.C. 5715.10, a "board of revision shall be governed by the laws concerning the valuation of real property and shall make no change of any valuation except in accordance with such laws." Under R.C. 5715.11, a board of revision must hear real estate valuation complaints and "shall investigate all such complaints and may increase or decrease any such valuation or correct any assessment complained of, or it may order a reassessment by the original assessing officer."

The Supreme Court specified that the ability of a board of revision to dismiss a complaint and decline jurisdiction is limited, stating:

We first note that R.C. 5715.10 and 5715.11 do not specifically authorize boards of revision to dismiss complaints. These statutes authorize boards to hear valuation complaints and increase or decrease a property's valuation, correct an assessment, or order a reassessment. Thus, a board of revision, being a creature of statute, has these specified powers to act on complaints. *Swetland Co. v. Evatt* (1941), 139 Ohio St. 6, 21 O.O. 511, 37 N.E.2d 601, paragraph five of syllabus.

*Kalmbach Wagner Swine Research Farm*, 81 Ohio St.3d at 322, 1998-Ohio-475, 691 N.E.2d 270.

In *Kalmbach*, the court reviewed its prior decisions as to when a board of revision is permitted to dismiss a complaint. Notably, in each case where the court allowed the board of revision to dismiss a complaint, the dismissal was the result of a failure on the part of the complainant, not the board of revision itself. These situations included:

- Where the complainant had not completed the form under R.C. 5715.13 and 5715.19. *Stanjim Co. v. Mahoning Cty. Bd. of Revision* (1974), 38 Ohio St.2d 233, 313 N.E.2d 14.
- Where the complainant had filed an impermissible second complaint in the same interim period. *Gammarino v. Hamilton Cty. Bd. of Revision* (1994), 71 Ohio St.3d 388, 643 N.E.2d 1143.
- Where the complainant had failed to prosecute. *LCL Income Properties v. Rhodes* (1995), 71 Ohio St.3d 652, 656 N.E.2d 1108.

*Kalmbach Wagner Swine Research Farm*, 81 Ohio St.3d at 322, 1998-Ohio-475, 691 N.E.2d 270.

All of these situations involved actions, or failures to act, on the part of the complainant, not the board of revision itself. As noted above, the board of revision is required to hear and decide complaints under R.C.5715.11; this requirement is not at the discretion of the board of revision.

The restriction on the ability of a board of revision to dismiss a complaint was further discussed in *Knickerbocker Properties, Inc. XLII v. Delaware Cty. Bd. of Revision*, 119 Ohio St.3d 233, 2008-Ohio-3192, 893 N.E.2d 457, a case cited by both the majority and dissent in the Eighth District's decision. While it is true that *Knickerbocker Properties* involved a failure to give notice of hearing as required by R.C. 5715.19(C) instead of the R.C. 5715.19(B) notice of the complaint as in the case at hand, it is also the case the Supreme Court held that the failure to give notice did not divest the board of revision of jurisdiction to hear and consider the complaint. While the failure to give notice invalidated the board of revision's decision, it did not divest the board of jurisdiction over the complaint. Instead, the Supreme Court remanded the matter, and "[o]n remand, the BOR shall give proper notice and hold a new hearing concerning the value of the property." *Knickerbocker Properties, Inc. XLII* at ¶24. This language is remarkably similar to that of the common pleas court in *2200 Carnegie I*, a decision that was not appealed. (A., page 16)

A similar situation was also before this court in *Gaspar Twp. Bd. of Trustees v. Preble Cty. Budget Comm.*, 119 Ohio St.3d 166, 2008-Ohio-3322, 893 N.E.2d 136, a case which involved an appeal by a township to the Board of Tax Appeals from an order of the county budget commission. In this case, the controlling statute, R.C.

5705.37, required the budget commission to notify all parties of the filing of an appeal; the commission failed to do so. The Board of Tax Appeals dismissed the appeal on the grounds that the appeal had not been properly served on the budget commission. The Supreme Court reversed, first finding that the appeal had been properly served. The court then held that since the commission had never provided the required notice to the township, the case must be reversed and remanded for a new hearing on the merits. *Id.* at ¶15, 16. The court did not dismiss the entire appeal based on the failure of the budget commission to adhere to its statutory duties.

Likewise, in *Roberts v. Clinton Cty. Auditor*, 12th Dist. Nos. CA2007-03-012 thru -019, 2008 WL 351679, ¶25-26, the court of appeals addressed a situation where the board of revision failed to provide to the property owners/appellants the required notice of hearing on the board of education's complaint, and the appellants therefore failed to name the board of education as an appellee. As in *Knickerbacker Properties, Inc. VII* and *Gasper Twp. Bd. of Trustee*, the twelfth district court of appeals did not dismiss the appeal because the board of revision failed to comply with its statutory duties. Instead, the court held that the appellant could amend its appeal to name the board of education as a party/appellee.

The BOE submits that all of the above cases support the conclusion that by failing to provide 2200 Carnegie with notice of the BOE's complaint within the thirty day time period of R.C. 5715.19(B), the board of revision did not divest itself of jurisdiction over the BOE's complaint. While notice was required to be given to 2200 Carnegie, and the board of revision could not hold a hearing until notice was given,

once notice was given the board had the authority to proceed. The BOE is not aware of any Ohio case whereby an administrative agency can, by its own actions, divest itself of jurisdiction over a valid petition.

Turning to the decision by the Eighth District Court of Appeals in the present case, the court held that the thirty day notice provision of R.C. 5715.19(B) was mandatory, and the failure by a board of revision to provide notice deprived the board of revision any jurisdiction over the complaint. Notably, this holding applies regardless if the complaint was filed by the board of education, as in the present case, or the property owner. For either, the board of revision is required to send notice.

The majority decision set forth the following rationale for its decision (A., page 9):

In the instant case, it is undisputed that the BOE's first complaint, filed March 27, 2007, was filed within the statutory period as outlined above. It is also undisputed that the Cuyahoga County Auditor failed to notify Carnegie as outlined in the statute. Therefore, the BOR was without jurisdiction to consider the complaint.

Pursuant to R.C. 5715.19(A), a valuation challenge to tax year 2006 must be filed by March 31, 2007. Under R.C. 5715.19(A), the trial court's only recourse was to dismiss the matter. Consequently, the remand to order the BOR to serve the property owner does not cure the jurisdictional defect.

With due respect to the Court of Appeals, the BOE submits that the court's rationale is incorrect. As the court noted, it was undisputed that the BOE's only complaint was timely filed and fully complied with the requirements of R.C. 5715.19(A).<sup>1</sup> After agreeing that the BOE's complaint was timely filed, the court then

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<sup>1</sup>Contrary to the majority's suggestion, the complaint filed on March 27, 2007  
(continued...)

cites to R.C. 5715.19(A) which sets forth the deadline for filing a complaint with the county board of revision. The court appears to be holding that where a complaint complies with R.C. 5715.19(A) but the auditor fails to comply with R.C. 5715.19(B), the complaint then fails to comply with R.C. 5715.19(A) and must be dismissed. This rationale is incorrect and not supported by Ohio law.<sup>2</sup>

The Court of Appeals has held that although a property owner or board of education has filed a complaint that complies with R.C. 5715.19(A) and therefore invokes the jurisdiction of the board of revision, if the board of revision does not give notice of the complaint to the property owner or board of education, intentionally or otherwise, the complaint must be dismissed. In other words, by failing to give timely notice, the board of revision has divested itself of jurisdiction. Stated another way, the court has held that a board of revision may decline jurisdiction to hear and decide a valid complaint by simply declining to send notice of a complaint as required by R.C. 5715.19(B). The BOE submits this is not a result supported by Ohio law.

In addition, by holding that the notice provisions of R.C. 5715.19(B) are jurisdictional, the Eighth District Court of Appeals has held that a failure of notice supercedes the requirement that a board of revision hear and decide complaints under

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<sup>1</sup>(...continued)  
by the BOE was not the BOE's "first" complaint; instead, it was the BOE's only complaint.

<sup>2</sup>The court cites to five decision by the Board of Tax Appeals in support of its decision. (A., page 9) All of these cases address a failure of a complainant to file its complaint by March 31<sup>st</sup> of the year following that being contested. None address a failure by the board of revision itself to provide notice.

R.C. 5715.11. Again, the BOE submits that this holding is contrary to both statute and the holdings of the Ohio Supreme Court. While notice of the complaint was required, once notice was provided the board of revision had jurisdiction to hear and decide the board of education's valid complaint. For these reasons, the decision by the Eighth District Court of Appeals should be reversed.

Proposition of Law No. 2:

The doctrine of the law of the case applies to proceedings that originate with the board of revision, and a decision by a reviewing court is the law of that case for all subsequent proceedings.

In the case at hand, 2200 Carnegie, LLC, appealed the first decision by the Cuyahoga County Board of Revision to the Cuyahoga County Court of Common Pleas in *2200 Carnegie I*. 2200 Carnegie argued in this first appeal that the board of revision had no authority to hold a hearing and issue a decision where it had failed to notify it of the board of education's complaint. The common pleas court agreed, and "remanded the matter to the BOR with instructions to send notice of the BOE's complaint to Carnegie and then proceed after jurisdiction was obtained." (A., page 16, emphasis added) This was a final order, and 2200 Carnegie, LLC could have appealed this decision to the Eighth District Court of Appeals if it so desired. It did not. As a result, the decision by the reviewing court, i.e., the court of common pleas, was final in this particular case.

The case was remanded to the board of revision, notice was sent, jurisdiction was obtained, a hearing was held, and a decision was rendered. After all of this, and

after it received an adverse decision, 2200 Carnegie, LLC once again appealed, again arguing that the board of education's complaint must be dismissed for failure of the board of revision to issue notice. This second appeal of the same issue is barred by the doctrine of the law of the case.

The doctrine of the law of the case is succinctly summarized in 5 Ohio Jur.3d Appellate Review, §560 as follows:

The doctrine of the law of the case is a viable rule of practice in Ohio. Under the doctrine, the decision of a reviewing court in a case establishes the law of that case for all subsequent proceedings therein, not only in the trial court but also on subsequent proceedings in the same reviewing court. Under the doctrine, the decision of the reviewing court in a case remains the law of that case on the legal questions involved for all subsequent proceedings in the case at both the trial and reviewing levels.

\* \* \*

The purpose of the "law of the case" doctrine is to assure that upon remand, the mandate of an appellate court is followed by the trial court. The doctrine is necessary to ensure consistency of results in a case, to avoid endless litigation by settling the issues, and to preserve the structure of courts . . . (footnotes omitted)

*Also see, Troyer v. Janis*, 10th Dist. No. 10AP-434, 2011-Ohio-2538, at ¶¶8, 14.

The BOE submits that this doctrine barred 2200 Carnegie's argument to the Eighth District Court of Appeals. 2200 Carnegie previously appealed the board of revision's decision to the common pleas court for review, and the court reversed and remanded with instructions to the board of revision to send proper notice. The common pleas court further ruled that jurisdiction would be conferred upon the board of revision to proceed on the merits once notice was given. This decision by the trial court was not appealed, was the law of this particular case, and was final.

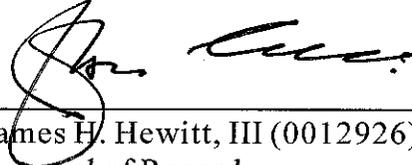
While the BOE agrees that the determination of subject matter jurisdiction can not be waived, it does submit that subject matter jurisdiction can be decided in a particular case. If 2200 Carnegie, LLC was not satisfied with the common pleas court's decision in *2200 Carnegie I*, it could have and should have appealed. It did not. The decision by the Eighth District simply encourages piece meal appeals, and unnecessarily prolongs litigation.

### CONCLUSION

The BOE agrees that R.C. 5715.19(B) requires notice to be given upon the filing of a complaint with the board of revision when the complaint requests a change in assessed value greater than seventeen thousand five hundred dollars. The BOE also agrees that notice was not provided in the time required by this same statute. However, this failure to give timely notice was not a jurisdictional defect requiring dismissal of the board of education's valid complaint. Instead, the failure to give notice meant that the board of revision did not have the authority to hear and decide the complaint until notice was given. In the case at hand, notice was given and jurisdiction was obtained. The BOE submits that the decision by the Eighth District Court of Appeals holding that the board of revision divested itself of jurisdiction is contrary to law. In addition, the BOE submits that by failing to appeal the decision by the first reviewing court, the court of common pleas in *2200 Carnegie I*, the determination that jurisdiction existed was final.

For all of these reasons, the appellant, the Board of Education of the Cleveland Municipal School District, respectfully requests the Supreme Court of Ohio to reverse the decision by the Eighth District Court of Appeals and reinstate the decision by the Cuyahoga County Court of Common Pleas.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing "Brief of Appellant, Board of Education of the Cleveland Municipal School District" has been served upon the following this 1<sup>st</sup> day of May, 2012 by ordinary U.S. mail delivery:

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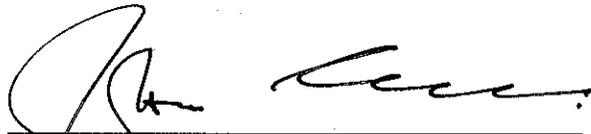
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# APPENDIX

IN THE SUPREME COURT OF OHIO

2200 CARNEGIE LLC

11-2147

vs.

CUYAHOGA COUNTY BOARD OF REVISION, et al.

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NOTICE OF APPEAL OF APPEAL OF APPELLANT,  
BOARD OF EDUCATION OF THE CLEVELAND MUNICIPAL SCHOOL DISTRICT

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of Revision

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SUPREME COURT OF OHIO  
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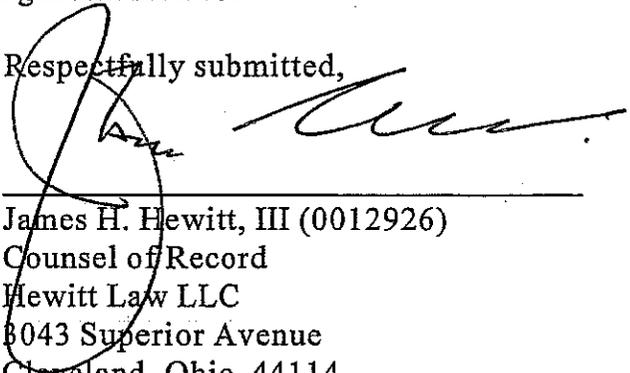
NOTICE OF APPEAL OF APPELLANT, BOARD OF EDUCATION OF THE  
CLEVELAND MUNICIPAL SCHOOL DISTRICT

Appellant Board of Education of the Cleveland Municipal School District gives notice of appeal to the Supreme Court of Ohio from the judgment of the Cuyahoga County Court of Appeals, Eighth Appellant District, entered in Court of Appeals Case No. 96646 on October 20, 2011.

On Monday, October 31, 2011 Appellant filed with the Eighth District Court of Appeals a motion to reconsider pursuant to App. R. 26(A)(1), which was denied by the Court of Appeals on November 10, 2011.

This case is one of public or great general interest.

Respectfully submitted,



---

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Municipal School District

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing "Notice of Appeal of Appeal of Appellant, Board of Education of the Cleveland Municipal School District" has been served upon the following by ordinary U.S. mail delivery this \_\_\_ day of December, 2011:

Larry W. Zukerman  
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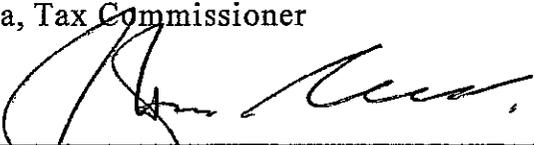
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of Ohio



---

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Counsel for Appellant,  
Board of Education of the Cleveland  
Municipal School District

# Court of Appeals of Ohio

EIGHTH APPELLATE DISTRICT  
COUNTY OF CUYAHOGA

---

JOURNAL ENTRY AND OPINION  
No. 96646

---

**2200 CARNEGIE, LLC**

PLAINTIFF-APPELLANT

vs.

**CUYAHOGA COUNTY BOARD OF REVISION,  
ET AL.**

DEFENDANTS-APPELLEES

---

**JUDGMENT:  
REVERSED**

---

Civil Appeal from the  
Cuyahoga County Court of Common Pleas  
Case No. CV-702890

**BEFORE:** Blackmon, P.J., Stewart, J., and Boyle, J.

**RELEASED AND JOURNALIZED:** October 20, 2011

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**FILED AND JOURNALIZED  
PER APP.R. 22(C)**

**OCT 20 2011**  
BY GERALD E. FLURST  
CLERK OF THE COURT OF APPEALS  
DEP.

PATRICIA ANN BLACKMON, P.J.:

Appellant, 2200 Carnegie, LLC, (“Carnegie”) appeals the trial court’s decision affirming the Cleveland Municipal School District Board of Education’s (“BOE”) valuation of the combined taxable values of Parcel Numbers 103-16-029 and 103-16-030. Carnegie assigns the following errors for our review:

**“I. The trial court abused its discretion by affirming the appellee Board of Education’s valuation of the taxable value of the subject property owned by appellant as the appellee Board was without jurisdiction over appellant to hear and rule on the March 27, 2007 Complaint, as the notice of the filing of complaints ‘[w]ithin thirty days after the last such complaints may be filed’ as mandated by ORC 5715.19(B) was not complied with.”**

**“II. The trial court abused its discretion by affirming the appellee Board of Revision’s valuation of the taxable value of the subject property owned by appellant as the appellee Board failed to certify to the trial court a complete transcript of the record of proceedings of said Board and, accordingly, failed to comply with ORC 5717.05.”**

Having reviewed the record and pertinent law, we reverse the trial court’s decision. The apposite facts follow.

In tax year 2006, the Cuyahoga County Auditor’s office valued Carnegie’s property, identified as Permanent Parcel Numbers 103-16-029 and 103-16-030, at \$422,200. On March 27, 2007, the BOE filed a complaint with the Board of Revision (“BOR”) seeking a new value of \$520,000 based on an October 16, 2006 sale of the property.

On August 30, 2007, Carnegie filed a motion with the BOR to dismiss the complaint on the grounds that BOE had not acquired jurisdiction because of its failure to properly notify Carnegie. On that same date, the BOR held a hearing relative to the BOE's request and granted the increase. On October 11, 2007, the BOR notified Carnegie of the new valuation.

On November 8, 2007, Carnegie appealed the BOR's decision to the Cuyahoga County Common Pleas Court. Carnegie argued that it had not been duly notified, therefore, the BOR was without jurisdiction to proceed on the complaint. The trial court agreed. On September 8, 2008, the trial court remanded the matter to the BOR with instructions to send notice of the BOE's complaint to Carnegie and then proceed after jurisdiction was obtained.

On September 25, 2008, the BOR sent notice to Carnegie that the BOE had filed a complaint seeking a new valuation of the subject property. On April 16, 2009, the BOR held a hearing on the BOE's complaint and subsequently, on August 6, 2009, issued a decision granting the new valuation of the property.

On August 31, 2009, Carnegie appealed the BOR's second decision to the Cuyahoga County Common Pleas Court. On March 9, 2011, the trial court affirmed the BOR's decision granting the increased valuation. Carnegie now appeals.

Lack of Notice

In the first assigned error, which we find dispositive of the instant appeal, Carnegie argues the BOR was without jurisdiction to hear and rule on BOE's complaint because the Cuyahoga County Auditor failed to provide notice within the time period prescribed by the statute.

R.C. 5715.19(A), the statute that sets forth the manner in which the value of real property may be challenged, provides the following:

**"(1) Subject to division (A)(2) of this section, a complaint against any of the following determinations for the current tax year shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real and public utility property taxes for the current tax year, whichever is later."**

R.C. 5715.19(B) details the auditor's notification duties when a complaint is filed under subsection (A)(1):

**"Within thirty days after the last date such complaints [under subsection (A)(1) ] may be filed, the auditor shall give notice of each complaint in which the stated amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination is at least seventeen thousand five hundred dollars to each property owner whose property is the subject of the complaint, if the complaint was not filed by the owner or the owner's spouse, and to each board of education whose school district may be affected by the complaint."**

Pursuant to this language, the auditor is statutorily obligated to notify the property owner and the board of education of the filing of a tax assessment

complaint under subsection (A)(1). *Roberts v. Clinton Cty. Aud.*, 12th Dist. Nos. CA2007-03-012, CA2007-03-013, CA2007-03-014, CA2007-03-015, CA2007-03-016, CA2007-03-017, CA2007-03-018, CA2007-03-019, 2008-Ohio-535.

In the instant case, it is undisputed that the BOE's first complaint, filed March 27, 2007, was filed within the statutory period as outlined above. It is also undisputed that the Cuyahoga County Auditor failed to notify Carnegie as outlined in the statute. Therefore, the BOR was without jurisdiction to consider the complaint.

Pursuant to R.C. 5715.19(A), a valuation challenge to tax year 2006 must be filed by March 31, 2007. Under R.C. 5715.19(A), the trial court's only recourse was to dismiss the matter. Consequently, the remand to order the BOR to serve the property owner does not cure the jurisdictional defect. See *Destro v. Cuyahoga Cty. Bd. of Revision* (2006), BTA No. 2006-V-669. See, also, *Bill v. Ottawa Cty. Bd. of Revision* (Nov. 5, 2004), BTA No. 2004-A-920; *Holderby v. Franklin Cty. Bd. of Revision* (May 14, 2004), BTA No. 2003-A-1011; *Wortman v. Licking Cty. Bd. of Revision* (Aug. 13, 1993), BTA No. 1992-M-1040; *Big Walnut, Inc. v. Franklin Cty. Bd. of Revision* (Oct. 30, 1984), BTA No. 1982-A-1082.

We are aware that in *Knickerbocker Properties, Inc. XLII v. Delaware Cty. Bd. of Revision*, 119 Ohio St.3d 233, 2008-Ohio-3192, 893 N.E.2d 457, the Ohio Supreme Court held that the BOE's failure to use the proper address of the property owner on the valuation complaint form did not deprive the BOR of jurisdiction. In the instant case, unlike *Knickerbocker* where notice was sent to the wrong address, there was no attempt at notifying the property owners that a valuation complaint was filed. In addition, in *Knickerbocker*, the notice was forwarded to the proper party in time for them to request and be granted a continuance of the evaluation hearing. As such, the instant case is factually distinguishable from *Knickerbocker*.

The appellee BOE makes a compelling argument that when it filed its complaint with the BOR, it had strictly complied with the mandate of R.C. 5715.19. Thus, the property owner did receive notice although not within the 30 day period. The BOE argues this is not a jurisdiction bar, but a notice requirement that may be cured, and it was. However, the language of R.C. 5715.19 mandates notice to the property owner.

Considering the record before us, the trial court erred in affirming the BOR's new tax valuation of the subject property. Accordingly, we sustain the first assigned error.

Our resolution of the first assigned error renders Carnegie's second assigned error moot. App.R. 12(A)(1)(C).

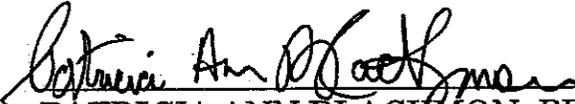
Judgment reversed.

It is ordered that appellant recover from appellees costs herein taxed.

The court finds there were reasonable grounds for this appeal.

It is ordered that a special mandate be sent to said court to carry this judgment into execution.

A certified copy of this entry shall constitute the mandate pursuant to Rule 27 of the Rules of Appellate Procedure.

  
\_\_\_\_\_  
PATRICIA ANN BLACKMON, PRESIDING JUDGE

MARY J. BOYLE, J., CONCURS;  
MELODY J. STEWART, J., DISSENTS  
(SEE ATTACHED DISSENTING OPINION.)

MELODY J. STEWART, J., DISSENTING:

I dissent from the decision reached by the majority in this case. I would overrule both assigned errors and affirm the trial court's decision to uphold the increased valuation.

When 2200 Carnegie sought dismissal of the March 27 complaint on the basis that it had not received notice, the trial court agreed that 2200 Carnegie

did not receive proper notice, but refused to dismiss the complaint. Instead, it remanded the case to the BOR “with instructions to send notice of the board of education complaint to the property owner pursuant to R.C. 5715.19(B).” 2200 Carnegie did not appeal this decision. On remand, the BOR issued notice of the complaint, heard the matter, and valued 2200 Carnegie at the purchase price of the October 2006 sale.

2200 Carnegie now argues that the court had no authority to remand the case to the BOR once it made the initial determination that the auditor failed to give 2200 Carnegie the required statutory notice under R.C. 5715.19(B). But again, it did not appeal this decision when it was made.

In *Knickerbocker Properties, Inc. XLII v. Delaware Cty. Bd. of Rev.*, 119 Ohio St.3d 233, 2008-Ohio-3192, 893 N.E.2d 457, the supreme court clearly established that failure of a BOR to provide proper notice to a property owner is not in and of itself a jurisdictional defect. Similar to the facts in this case, Knickerbocker’s property value was increased based on a recent sale. At no time, however, was Knickerbocker provided proper notice of the complaint or the valuation hearing because the complainant, a local board of education, put an incorrect address on the complaint — an address that the board of revision in turn used. Knickerbocker sought reversal of the valuation on the grounds that the board of review had no jurisdiction over the complaint because the

complainant board of education failed to properly invoke jurisdiction by using the wrong address on the complaint. The supreme court rejected the argument that jurisdiction of the board of review was not properly invoked because of the defective address.

In the case at bar, the BOE had no defects in its complaint, therefore jurisdiction was properly invoked. The auditor's office simply failed to provide notice to 2200 Carnegie.

Furthermore, the circumstances leading to reversal in *Knickerbocker* are not present in this case. *Knickerbocker* appealed the valuation increase to the board of tax appeals (BTA) arguing that it had not been provided proper notice of the BOR hearing and was thus unable to participate in the hearing. *Knickerbocker* asked the BTA to remand the case to the BOR. The BTA instead adopted the valuation. Noting that the responsibility for providing proper notice rests with the board of review, the supreme court held that "even though the BOE's complaint invoked the BOR's jurisdiction as a general matter, the BOR's use of the wrong address when it attempted to give notice of the hearing resulted in both a failure to afford due process rights in holding the hearing and a lack of authority to order the value increase based on that hearing. We therefore reverse and remand so that the BOR *may properly notify Knickerbocker and hold a new hearing on the complaint.*" *Id.* at ¶2. (Emphasis added.) The remedy set

forth by the court in *Knickerbocker* is exactly what happened in the case at bar. The trial court reversed the initial valuation and ordered the BOR to provide proper notice to 2200 Carnegie and hold a new hearing to rule on the case. Any due process concerns or issues of authority were thus remedied by the April 16 hearing. 2200 Carnegie's first assignment of error should be overruled.

2200 Carnegie also argues that the court should have dismissed the proceedings following remand because the school district failed to certify a complete transcript of the record to the court in the second appeal to the court. 2200 Carnegie cites to no authority for the proposition that the board's filing of an incomplete transcript deprives the court of jurisdiction. I would therefore find that this argument also lacks merit.





53416631

**IN THE COURT OF COMMON PLEAS  
CUYAHOGA COUNTY, OHIO**

2200 CARNEGIE, LLC  
Plaintiff

CUYAHOGA COUNTY BOARD OF REVISION, ET AL  
Defendant

Case No: CV-07-641119

Judge: JOHN J RUSSO

**JOURNAL ENTRY**

96 DISP.OTHER - FINAL

THE COURT REMANDS THIS MATTER TO THE CUYAHOGA COUNTY BOARD OF REVISION WITH INSTRUCTIONS TO SEND NOTICE OF THE BOARD OF EDUCATION COMPLAINT TO THE PROPERTY OWNER PURSUANT TO R.C. 5715.19(B) THE PARTIES SHALL THEN PROCEED ACCORDINGLY AFTER NOTICE IS PROPERLY GIVEN AND JURISDICTION IS OBTAINED.  
COURT COST ASSESSED TO THE DEFENDANT(S).

\_\_\_\_\_  
Judge Signature

09/06/2008

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09/05/2008

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# IN THE COURT OF COMMON PLEAS CUYAHOGA COUNTY, OHIO

2200 CARNEIGIE, LLC  
Plaintiff

Case No: CV-09-702890

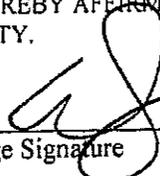
Judge: MICHAEL ASTRAB

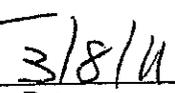
CUYAHOGA COUNTY BOARD OF REVISION, ET AL  
Defendant

## JOURNAL ENTRY

96 DISP.OTHER - FINAL

UPON CONSIDERATION OF THE ENTIRE RECORD, THE COURT HEREBY AFFIRMS THE BOARD OF REVISION'S VALUATION OF THE TAXABLE VALUE OF THE SUBJECT PROPERTY.  
COURT COST ASSESSED TO THE PLAINTIFF(S).

  
\_\_\_\_\_  
Judge Signature

  
\_\_\_\_\_  
Date

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By GERALD E. FUERST, CLERK Dep.  


**C**

Baldwin's Ohio Revised Code Annotated Currentness

Title LVII. Taxation

▣ Chapter 5705. Tax Levy Law (Refs &amp; Annos)

▣ Certifications; Appeals

→→ **5705.37 Appeal to board of tax appeals**

The taxing authority of any subdivision, or the board of trustees of any public library, non-profit corporation, or library association maintaining a free public library that has adopted and certified rules under section 5705.28 of the Revised Code, that is dissatisfied with any action of the county budget commission may, through its fiscal officer, appeal to the board of tax appeals within thirty days after the receipt by the subdivision of the official certificate or notice of the commission's action. In like manner, but through its clerk, any park district may appeal to the board of tax appeals. An appeal under this section shall be taken by the filing of a notice of appeal, either in person or by certified mail, express mail, or authorized delivery service as provided in section 5703.056 of the Revised Code, with the board and with the commission. If notice of appeal is filed by certified mail, express mail, or authorized delivery service, date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service shall be treated as the date of filing. Upon receipt of the notice of appeal, the commission, by certified mail, shall notify all persons who were parties to the proceeding before the commission of the filing of the notice of appeal and shall file proof of notice with the board of tax appeals. The secretary of the commission shall forthwith certify to the board a transcript of the full and accurate record of all proceedings before the commission, together with all evidence presented in the proceedings or considered by the commission, pertaining to the action from which the appeal is taken. The secretary of the commission also shall certify to the board any additional information that the board may request.

The board of tax appeals, in a de novo proceeding, shall forthwith consider the matter presented to the commission, and may modify any action of the commission with reference to the budget, the estimate of revenues and balances, the allocation of the public library fund, or the fixing of tax rates. The finding of the board of tax appeals shall be substituted for the findings of the commission, and shall be sent to the tax commissioner, the county auditor, and the taxing authority of the subdivision affected, or to the board of public library trustees affected, as the action of the commission under sections 5705.01 to 5705.47 of the Revised Code. At the request of the taxing authority, board of trustees, or park district that appealed an action of the county budget commission under this section, the findings of the board of tax appeals shall be sent by certified mail at the requestor's expense.

This section does not give the board of tax appeals any authority to place any tax levy author-

ized by law within the ten-mill limitation outside of that limitation, or to reduce any levy below any minimum fixed by law.

CREDIT(S)

(2009 H 1, eff. 10-16-09; 2008 S 185, eff. 6-20-08; 2000 H 612, eff. 9-29-00; 1988 H 934, eff. 3-17-89; 1985 H 146; 1983 H 260; 1976 H 920; 131 v H 302; 125 v 235; 1953 H 1; GC 5625-28)

Current through all 2011 laws and statewide issues and 2012 Files 80, 82 through 88, 91, 92, 96, and 97 of the 129th GA (2011-2012).

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**C**

Baldwin's Ohio Revised Code Annotated Currentness

Title LVII. Taxation

▣ Chapter 5715. Boards of Revision; Equalization of Assessments (Refs &amp; Annos)

▣ County Board of Revision

→→ **5715.11 Duty of county board of revision to hear complaints**

The county board of revision shall hear complaints relating to the valuation or assessment of real property as the same appears upon the tax duplicate of the then current year. The board shall investigate all such complaints and may increase or decrease any such valuation or correct any assessment complained of, or it may order a reassessment by the original assessing officer.

CREDIT(S)

(1953 H 1, eff. 10-1-53; GC 5597)

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Title LVII. Taxation

▣ Chapter 5715. Boards of Revision; Equalization of Assessments (Refs & Annos)

▣ County Board of Revision

→→ **5715.13 Application for decrease in valuation**

<Note: See also version(s) of this section with earlier effective date(s).>

(A) Except as provided in division (B) of this section, the county board of revision shall not decrease any valuation unless a party affected thereby or who is authorized to file a complaint under section 5715.19 of the Revised Code makes and files with the board a written application therefor, verified by oath, showing the facts upon which it is claimed such decrease should be made.

(B) The county board of revision may authorize a policy for the filing of an electronic complaint under section 5715.19 of the Revised Code and the filing of an electronic application therefor under this section, subject to the approval of the tax commissioner. An electronic complaint need not be sworn to, but shall contain an electronic verification and shall be subscribed to by the person filing the complaint: "I declare under penalties of perjury that this complaint has been examined by me and to the best of my knowledge and belief is true, correct, and complete."

CREDIT(S)

(2011 H 225, eff. 3-22-12; 1998 H 694, eff. 3-30-99; 1953 H 1, eff. 10-1-53; GC 5601)

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Baldwin's Ohio Revised Code Annotated Currentness

Title LVII. Taxation

▣ Chapter 5715. Boards of Revision; Equalization of Assessments (Refs & Annos)

▣ Practice and Procedure

→→ **5715.19 Complaints; tender of tax or lesser amount; penalties; common level of assessment to be determined**

(A) As used in this section, “member” has the same meaning as in section 1705.01 of the Revised Code.

(1) Subject to division (A)(2) of this section, a complaint against any of the following determinations for the current tax year shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real and public utility property taxes for the current tax year, whichever is later:

(a) Any classification made under section 5713.041 of the Revised Code;

(b) Any determination made under section 5713.32 or 5713.35 of the Revised Code;

(c) Any recoupment charge levied under section 5713.35 of the Revised Code;

(d) The determination of the total valuation or assessment of any parcel that appears on the tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code;

(e) The determination of the total valuation of any parcel that appears on the agricultural land tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code;

(f) Any determination made under division (A) of section 319.302 of the Revised Code.

Any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; an individual who is retained by such a person and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under section 4701.10 of the Re-

vised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such a person; if the person is a firm, company, association, partnership, limited liability company, or corporation, an officer, a salaried employee, a partner, or a member of that person; if the person is a trust, a trustee of the trust; the board of county commissioners; the prosecuting attorney or treasurer of the county; the board of township trustees of any township with territory within the county; the board of education of any school district with any territory in the county; or the mayor or legislative authority of any municipal corporation with any territory in the county may file such a complaint regarding any such determination affecting any real property in the county, except that a person owning taxable real property in another county may file such a complaint only with regard to any such determination affecting real property in the county that is located in the same taxing district as that person's real property is located. The county auditor shall present to the county board of revision all complaints filed with the auditor.

(2) As used in division (A)(2) of this section, "interim period" means, for each county, the tax year to which section 5715.24 of the Revised Code applies and each subsequent tax year until the tax year in which that section applies again.

No person, board, or officer shall file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period, unless the person, board, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:

(a) The property was sold in an arm's length transaction, as described in section 5713.03 of the Revised Code;

(b) The property lost value due to some casualty;

(c) Substantial improvement was added to the property;

(d) An increase or decrease of at least fifteen per cent in the property's occupancy has had a substantial economic impact on the property.

(3) If a county board of revision, the board of tax appeals, or any court dismisses a complaint filed under this section or section 5715.13 of the Revised Code for the reason that the act of filing the complaint was the unauthorized practice of law or the person filing the complaint was engaged in the unauthorized practice of law, the party affected by a decrease in valuation

or the party's agent, or the person owning taxable real property in the county or in a taxing district with territory in the county, may refile the complaint, notwithstanding division (A)(2) of this section.

(B) Within thirty days after the last date such complaints may be filed, the auditor shall give notice of each complaint in which the stated amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination is at least seventeen thousand five hundred dollars to each property owner whose property is the subject of the complaint, if the complaint was not filed by the owner or the owner's spouse, and to each board of education whose school district may be affected by the complaint. Within thirty days after receiving such notice, a board of education; a property owner; the owner's spouse; an individual who is retained by such an owner and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under section 4701.10 of the Revised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such a person; or, if the property owner is a firm, company, association, partnership, limited liability company, corporation, or trust, an officer, a salaried employee, a partner, a member, or trustee of that property owner, may file a complaint in support of or objecting to the amount of alleged overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination stated in a previously filed complaint or objecting to the current valuation. Upon the filing of a complaint under this division, the board of education or the property owner shall be made a party to the action.

(C) Each board of revision shall notify any complainant and also the property owner, if the property owner's address is known, when a complaint is filed by one other than the property owner, by certified mail, not less than ten days prior to the hearing, of the time and place the same will be heard. The board of revision shall hear and render its decision on a complaint within ninety days after the filing thereof with the board, except that if a complaint is filed within thirty days after receiving notice from the auditor as provided in division (B) of this section, the board shall hear and render its decision within ninety days after such filing.

(D) The determination of any such complaint shall relate back to the date when the lien for taxes or recoupment charges for the current year attached or the date as of which liability for such year was determined. Liability for taxes and recoupment charges for such year and each succeeding year until the complaint is finally determined and for any penalty and interest for nonpayment thereof within the time required by law shall be based upon the determination, valuation, or assessment as finally determined. Each complaint shall state the amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect classification or determination upon which the complaint is based. The treasurer shall accept any amount tendered as taxes or recoupment charge upon property concerning which a complaint is then pending, computed upon the claimed valuation as set forth in the complaint. If a com-

plaint filed under this section for the current year is not determined by the board within the time prescribed for such determination, the complaint and any proceedings in relation thereto shall be continued by the board as a valid complaint for any ensuing year until such complaint is finally determined by the board or upon any appeal from a decision of the board. In such case, the original complaint shall continue in effect without further filing by the original taxpayer, the original taxpayer's assignee, or any other person or entity authorized to file a complaint under this section.

(E) If a taxpayer files a complaint as to the classification, valuation, assessment, or any determination affecting the taxpayer's own property and tenders less than the full amount of taxes or recoupment charges as finally determined, an interest charge shall accrue as follows:

(1) If the amount finally determined is less than the amount billed but more than the amount tendered, the taxpayer shall pay interest at the rate per annum prescribed by section 5703.47 of the Revised Code, computed from the date that the taxes were due on the difference between the amount finally determined and the amount tendered. This interest charge shall be in lieu of any penalty or interest charge under section 323.121 of the Revised Code unless the taxpayer failed to file a complaint and tender an amount as taxes or recoupment charges within the time required by this section, in which case section 323.121 of the Revised Code applies.

(2) If the amount of taxes finally determined is equal to or greater than the amount billed and more than the amount tendered, the taxpayer shall pay interest at the rate prescribed by section 5703.47 of the Revised Code from the date the taxes were due on the difference between the amount finally determined and the amount tendered, such interest to be in lieu of any interest charge but in addition to any penalty prescribed by section 323.121 of the Revised Code.

(F) Upon request of a complainant, the tax commissioner shall determine the common level of assessment of real property in the county for the year stated in the request that is not valued under section 5713.31 of the Revised Code, which common level of assessment shall be expressed as a percentage of true value and the common level of assessment of lands valued under such section, which common level of assessment shall also be expressed as a percentage of the current agricultural use value of such lands. Such determination shall be made on the basis of the most recent available sales ratio studies of the commissioner and such other factual data as the commissioner deems pertinent.

(G) A complainant shall provide to the board of revision all information or evidence within the complainant's knowledge or possession that affects the real property that is the subject of the complaint. A complainant who fails to provide such information or evidence is precluded from introducing it on appeal to the board of tax appeals or the court of common pleas, except that the board of tax appeals or court may admit and consider the evidence if the complainant shows good cause for the complainant's failure to provide the information or evidence to the

board of revision.

(H) In case of the pendency of any proceeding in court based upon an alleged excessive, discriminatory, or illegal valuation or incorrect classification or determination, the taxpayer may tender to the treasurer an amount as taxes upon property computed upon the claimed valuation as set forth in the complaint to the court. The treasurer may accept the tender. If the tender is not accepted, no penalty shall be assessed because of the nonpayment of the full taxes assessed.

CREDIT(S)

(2006 H 294, eff. 9-28-06; 2002 H 390, eff. 3-4-02; 1998 H 694, eff. 3-30-99; 1988 H 603, eff. 6-24-88; 1984 H 379; 1983 H 260; 1982 H 379; 1981 S 6; 1980 H 736, H 1238; 1978 H 648; 1977 H 1; 1976 H 920; 1974 S 423; 1971 S 428, H 931; 131 v H 337; 129 v 582; 128 v 410; 127 v 65; 1953 H 1; GC 5609)

Current through all 2011 laws and statewide issues and 2012 Files 80, 82 through 88, 91, 92, 96, and 97 of the 129th GA (2011-2012).

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