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NOTICE OF APPEAL FROM THE BOARD OF TAX APPEALS

IN THE SUPREME COURT OF OHIO

Board of Education of the Cleveland Municipal School District, Appellant, v. Cuyahoga County Board of Revision, Cuyahoga County Fiscal AE Portfolio LLC, Appellees.	:	Case No. 12-1020 Appeal from the Ohio Board of Tax Appeals 2008-K-1228/1243/123 3/1244

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

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NOTICE OF APPEAL OF CLEVELAND MUNICIPAL SCHOOL DISTRICT BOARD OF EDUCATION

Appellant, Cleveland Municipal School District Board of Education, hereby gives notice of its appeal as of right, pursuant to R.C. 5717.04, to the Supreme Court of Ohio, from a Decision and Order of the Board of Tax Appeals, in Case Numbers 2008-K-1228/1243/1233/1244, entered on May 15, 2012. A true copy of the Decision and Order of the Board being appealed is attached hereto and incorporated herein by reference.

The subject property comprises two apartment buildings. Euclid Beach Villa was purchased on or around October 9, 2003, for 12,066,000 by Appellee, AE Portfolio LLC ("AE"). The adjacent property, Euclid Beach Club, was sold on the same date to AE for $5,504,500.

Appellant complains of the following errors in the Decision and Order of the Board of Tax Appeals:

1. The BTA agreed with the proposition of Appellant that the best evidence of value as of January 1, 2006, lien date is a recent sale in October, 2003, between unrelated parties. Yet, the BTA found that changes in circumstances occurring between the date of the sale and the tax lien date to be sufficient that the sale prices are not the best evidence of value of the properties. In this instance, the BTA relied on the alleged change of circumstances of the renovation of the property between the sale date and tax lien date to be renovation of the properties. The BTA cites to its ruling in *Williamsburg Court Co., LLC Summit County Board of Revision et al. v.* (March 30, 2010), BTA Case Number 2006-K-1717, unreported. Yet, AE's appraiser acknowledged that the "the subject property underwent a cosmetic renovation."

(Exhibit A, p. 44). There was no evidence that the property was "completely renovated" as claimed by AE. Ms. Costello was unaware of the specific nature of improvements and the cost of the improvements. (Tr. p. 74). There was no evidence in the record that the "subject underwent a complete and prolonged remodel..." or "prolonged remodeling" (p. 5 of brief). Nor was there evidence that the subject underwent "extensive renovation" or was "rehabilitated." (p. 7 of brief). In fact the appraiser merely had an understanding of new kitchens, bath fixtures, new flooring, and upgrading of common areas. (Exhibit A, p. 10, Tr. p. 74). in *Williamsburg Court Co., LLC Summit County Board of Revision et al. v.* (March 30, 2010), BTA Case Number 2006-K-1717, unreported, which involved the physical and legal conversion of a property from apartments to condominiums following the date of the sale and before the tax lien date. Apartments routinely undergo improvements to prepare a unit for new tenants and various capital improvements to maintain the property. There was no evidence in the record as to whether the cosmetic improvements added value to the property though Ms. Costello conceded that the renovation of a property enhances the value of the property. (Tr. p. 75). The BTA erred and abused its discretion in finding that the "renovation" of the property constituted a circumstance for which the sale no constituted the best evidence of the value of the property.

2. The BTA erred and abused its discretion in finding that the eligibility of the subject properties under the Low Income Housing Tax Credit (LIHTC) program between the date of the sale and tax lien date comprised a change in circumstances to conclude that the sale prices are not the best evidence of the properties' value. Unlike the

physical and legal transformation of the apartments to condominiums in *Williamsburg,* the use of tax credits did not result in a conversion of the property (apartment to condominium) or a significant physical change to the property. A basis for the conclusion by the BTA was that Low Income Housing Tax Credit program imposed "...restrictions on the amount of rents which could be charged and, typically higher than normal operating expenses." The BTA found the transformation to be material and unrefuted. Yet, the tax credits had no impact of the operation of the property following the sale as no units were leased under the LIHTC program. According to Ms. Costello, the majority of the units are subject to rent restrictions under Section 8. (Exhibit A, pp. 2, 15). Further, according to Ms. Costello as to restrictive rents under the LIHTC program "the subject has never achieved the rent levels permitted under the program..." (Exhibit A, p. 15). As there was evidence that no units were leased under the LIHTC program, the BTA erred and abused its discretion in finding that the imposition of restrictions under the LIHTC program constituted a change of circumstance to warrant the considering of evidence other than the appraisal.

3. The BTA erred and abused its discretion relying on Costello appraisal focusing on the subject properties' historic income and expense performance given the restrictions imposed by virtue of the LIHTC qualification provisions when, in fact, no units were leased under the LIHTC program and units were leased at all times as subsidized housing.
4. *Woda Ivy Glen Ltd. Partnership v. Fayette Cty. Bd. of Revision* (2009), 121 Ohio St.3d 175 does not mandate or imply for the consideration of use restrictions under

the LIHTC program when no units are actually leased under the restrictions of the LIHTC program and units continue to be leased at all times as subsidized housing. With no evidence of the leasing of units under the LIHTC program and evidence of the continued leasing of units as subsidized housing, the BTA erred and abused its discretion by approving the Costello appraisal which failed to value the property as subsidized housing by using economic rent and expenses and in place of actual rent and expenses.

5. The BTE erred in approving Ms. Costello's appraisal which considered the actual income and expenses in place of market rent and expenses on account of the LIHTC qualification provisions. No units were leased under the LIHTC program as of the tax lien dates and units were leased under Section 8 as subsidized housing, The BTA erred and abused its discretion in approving the appraisal on account of the rent restrictions under the LIHTC program pursuant to In *Woda Ivy Glen Ltd. Partnership v. Fayette Cty. Bd. of Revision* (2009), 121 Ohio St.3d 175. As the subject property is operated at all times as subsidized housing the Costello appraisal failed to value the property based on economic rent as provided in *Alliance Towers, Ltd. v. Stark Cty. Bd. of Revision* (1988), 37 Ohio St.3d 16, 523 N.E.2d 826.
6. The Board of Tax Appeals' Decision and Order is arbitrary, capricious and unreasonable.
7. The Board of Tax Appeal's decision is against the manifest weight of the evidence.
8. The Board of Tax Appeals abused its discretion and erroneously applied the binding Supreme Court precedent.
9. The decision of the Board of Tax Appeals is not reasonable and lawful.

Respectfully submitted,

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CERTIFICATE OF SERVICE

On this 13 day of June, 2012, a copy of this Notice of Appeal was sent by overnight mail to the Board of Tax Appeals while a copy of the Notice of Appeal was sent by certified mail to Steven J. Vivarronda, Esq., Siegel Siegel Johnson & Jennings Co., L.P.A., Suite 210, Landmark Center, 25700 Science Park Drive, Beachwood, Ohio 44122, Saundra Curtis Patrick, Esq., Assistant Prosecuting Attorney, Justice Center, 8th Floor, Cleveland, OH 44113, and Matthew Chafin, Chief Legal Counsel, Ohio Department of Taxation, 30 East Broad Street, Columbus, Ohio 43125.

David H. Seed (0066033)
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OHIO BOARD OF TAX APPEALS

Board of Education of the Cleveland Municipal School District and AE Portfolio, LLC,	)	CASE NOS. 2008-K-1228, 2008-K-1243 2008-K-1233, 2008-K-1244
Appellants/Appellees,	)	(REAL PROPERTY TAX)
vs.	)	DECISION AND ORDER
Cuyahoga County Board of Revision, the Cuyahoga County Fiscal Officer,	)	
Appellees.	)	

APPEARANCES:

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Entered MAY 1 5 2012

Ms. Margulies, Mr. Johrendt, and Mr. Williamson concur.

Through these appeals, both the Board of Education of the Cleveland Municipal School District ("BOE") and AE Portfolio, LLC ("AE Portfolio"), contend that the Cuyahoga County Board of Revision ("BOR") inaccurately valued the subject properties, assigned parcel numbers 113-01-004/113-01-015/113-01-019 and 113-01-003, for ad valorem tax purposes

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for tax year 2006.[1] We decide this matter upon the transcript certified by the BOR pursuant to R.C. 5717.01, the evidence presented during this board's hearing, and the written argument submitted on behalf of appellant and the appellee Cleveland Board of Education ("BOE").

The properties in issue consist of two adjacent apartment buildings, i.e., Euclid Beach Club, comprised of approximately 3.12 acres of land and improved with a fifteen-story, 252-unit apartment building originally constructed in 1974, and Euclid Beach Villa, comprised of approximately 6.39 acres of land and improved with a fifteen-story, 559-unit apartment building originally constructed in 1972. The properties had originally been assessed by the Cuyahoga County Fiscal Officer ("fiscal officer"), as of January 1, 2006, as follows:

Euclid Beach Club
Parcel No. 113-01-004

	TRUE VALUE		TAXABLE VALUE
Land	$ 556,700	Land	$ 194,850
Building	$4,489,400	Building	$1,571,290
Total	$5,046,100	Total	$1,766,140

Parcel No. 113-01-015

	TRUE VALUE		TAXABLE VALUE
Land	$7,000	Land	$2,450
Building	$ -0-	Building	$ -0-
Total	$7,000	Total	$2,450

[1] In its complaints filed with the BOR and its notices of appeal filed with this board, AE Portfolio challenges the common level of assessment used in calculating taxable value, asserting it was less than thirty-five percent of true value. Although it was represented evidence would be presented in support of this contention, no such evidence has been provided and therefore this issue will not be further addressed. See, generally, *Columbus Bd. of Edn. v. J.C. Penney Properties, Inc.* (1984), 11 Ohio St.3d 203; *Wolf v. Cuyahoga Cty. Bd. of Revision* (1984), 11 Ohio St.3d 205, 207. See, also, *Black v. Cuyahoga Cty. Bd. of Revision* (1985), 16 Ohio St.3d 11, 16-17; *J.C. Penney Properties, Inc. v. Franklin Cty. Bd. of Revision* (Aug. 27, 1992), Franklin App. Nos. 91AP-872, et seq., unreported, motion to certify overruled, (1993), 66 Ohio St.3d 1496; *State ex rel. Columbus Bd. of Edn. v. Thompson* (Oct. 19, 1989), Franklin App. No. 89AP-60, unreported.

Parcel No. 113-01-019

	TRUE VALUE		TAXABLE VALUE
Land	$188,200	Land	$65,870
Building	$ -0-	Building	$ -0-
Total	$188,200	Total	$65,870

Euclid Beach Villa
Parcel No. 113-01-003

	TRUE VALUE		TAXABLE VALUE
Land	$ 1,252,600	Land	$ 438,410
Building	$10,689,400	Building	$3,741,290
Total	$11,942,000	Total	$4,179,700

AE Portfolio and the BOE filed complaints and countercomplaints, the former asserting reductions in value should be effected based upon settlements reached among the parties involving the valuation of the properties for the prior interim period, i.e., tax years 2003, 2004, and 2005, and written appraisals opining to a value as of January 1, 2003, while the BOE maintained that an October 2003 sale should be relied upon to establish value.[2] Neither party presented any witness testimony and the BOR declined to adjust the values originally assigned the properties. Thereafter, the present appeals were filed with this board, with AE Portfolio relying principally upon the testimony and written appraisal prepared by its appraiser, Patricia Costello, while the BOE relies primarily upon recorded sale prices.

[2] While AE Portfolio no longer relies upon such bases for its valuation claims, we note such "evidence" is properly disregarded. Whether a property's value for a prior tax year is established as a result of a decision issued by a tribunal, see, e.g., *Freshwater v. Belmont Cty. Bd. of Revision* (1997), 80 Ohio St.3d 26, or results from a settlement reached among the interested parties, see, e.g., *TBC Westlake, Inc. v. Hamilton Cty. Bd. of Revision* (1998), 81 Ohio St.3d 58, the result is the same - "As a matter of both case law and elementary principles, each tax year should be determined based on the evidence presented to the assessor that pertains to that year." *Olmsted Falls Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 122 Ohio St.3d 134, 2009-Ohio-2461, at ¶20. Continuing, the court explained the fallacy of an argument contra: "To insist that the party who challenges the valuation of a parcel show a change from the value determined for a prior year would require that 'the prior year's valuation should be deemed to be correct,' and in actuality, it 'may not be correct.' *** Quite simply, neither a board of revision, nor the BTA, nor this court has authority to adjudicate the value for a tax year that as a procedural matter, is not before the respective tribunal. *** To presume that the earlier year's value was correct while having no authority to determine its validity would interfere with the statutory

We begin with the general proposition announced by the court in *Columbus City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision* (2001), 90 Ohio St.3d 564, that "[w]hen cases are appealed from a board of revision to the BTA, the burden of proof is on the appellant, whether it be a taxpayer or a board of education, to prove its right to an increase [in] or decrease from the value determined by the board of revision." Id. at 566. Relevant to the BOE's position, R.C. 5713.03 speaks to the utility of a sale in establishing the value of real property for purposes of ad valorem taxation:

> "In determining the true value of any tract, lot, or parcel of real estate under this section, if such tract, lot or parcel has been the subject of an arm's length sale between a willing seller and a willing buyer within a reasonable length of time, either before or after the tax lien date, the auditor shall consider the sale price of such tract, lot, or parcel to be the true value for taxation purposes. ***"

This provision is consistent with the Supreme Court's holding in *State ex rel. Park Invest. Co. v. Bd. of Tax Appeals* (1964), 175 Ohio St. 410, 412, that "[t]he best method of determining value, when such information is available, is an actual sale of such property between one who is willing to sell but not compelled to do so and one who is willing to buy but not compelled to do so. This, without question, will usually determine the monetary value of the property." See, also, *Conalco Inc. v. Monroe Cty. Bd. of Revision* (1977), 50 Ohio St.2d 129, paragraph one of the syllabus ("The best evidence of the 'true value in money' of real property is an actual, recent sale of the property in an arm's-length transaction."); *Berea City School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 106 Ohio St.3d 269, 2005-Ohio-4979, at ¶16 ("Pursuant to R.C. 5713.03, the sale price in a recent arm's-length

Footnote contd.
mandate that the assessor should determine the *correct* value *as of the tax-lien date of the current tax year*."

transaction between a willing seller and a willing buyer shall be considered the true value of the property for taxation purposes.").

More recently, the court has declared that this board is "justified in viewing the conveyance-fee statement and the deed that the school board had presented to the BOR as constituting a prima facie showing of value." *Worthington City Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 124 Ohio St.3d 27, 2009-Ohio-5932, at ¶28 (citing *Columbus Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1996), 76 Ohio St.3d 13). In *HIN, L.L.C. v. Cuyahoga Cty. Bd. of Revision*, 124 Ohio St.3d 481, 2010-Ohio-687, the court elaborated upon the significance of the conveyance fee statement:

> "R.C. 317.22 provides that '[n]o deed of absolute conveyance of land *** shall be recorded by the county recorder until *** [t]he conveyance presented to the recorder bears the stamp of the county auditor *** [and s]uch conveyance has been presented to the county auditor, and by the county auditor indorsed "transferred" or "transfer not necessary."' Before the deed may be endorsed by the auditor, however, R.C. 319.202 requires the new owner to submit a real property conveyance fee statement to the auditor declaring the value of the real property, and pursuant to R.C. 319.20, the auditor must transfer the parcel into the new owner's name on the tax list. The purpose of this statutory scheme is to provide the auditor the necessary information to determine the true value of property based on a property sale in accordance with R.C. 5713.03." Id. at 23.

See, also, *FirstCal Industrial 2 Acquisition LLC v. Franklin Cty. Bd. of Revision*, 125 Ohio St.3d 485, 2010-Ohio-1921. It is therefore incumbent upon a party contesting the utility of a qualifying sale to rebut the presumptions to be accorded it. See, e.g., *Cincinnati Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (1997), 78 Ohio St.3d 325.

Footnote contd._____
Id. at ¶21. (Citations omitted and emphasis sic.)

In this instance, the BOE insists the October 2003 sale, through which the properties were transferred between unrelated parties, constitutes the best evidence of their value as of January 1, 2006, and that it is inappropriate to consider the alternative evidence of value offered by appellant. In support of its position, the BOE has provided conveyance fee statements and limited warranty deeds demonstrating that on October 9, 2003, AE Portfolio purchased Euclid Beach Club for $5,504,500, less $252,000 for items other than realty, see Exs. 3 and 4, and Euclid Beach Villa for $12,625,000, less $559,000 for items other than realty. See Exs. 1 and 2. The BOE also presented closing statements and purchase agreements associated with the transfer of these properties.

We do not disagree with the general legal proposition upon which the BOE relies. See, generally, *Pingue v. Franklin Cty. Bd. of Revision* (1999), 87 Ohio St.3d 62, 64 ("It is only when the purchase price does not reflect the true value that a review of independent appraisals based upon other factors is appropriate."). Indeed, in this instance, we embrace and apply such holding, finding the changes in circumstances occurring between the date of sale and tax lien date to be sufficient to conclude that the sale prices are not the best evidence of the properties' value. In *Worthington City Schools Bd. of Edn.*, supra, the court disabused this board of the notion that timeliness is the only factor which may render a sale remote, stating:

> "[T]he BTA found that the sale was recent based solely on the temporal proximity of the sale date to the lien date. But under our case law such proximity is not the sole factor affecting recency. See *Cummins* [*Property Servs., L.L.C. v. Franklin Cty. Bd. of Revision*], 117 Ohio St.3d 516, 2008-Ohio-1473, *** ¶ 35 (recency 'encompasses all factors that would, by changing with the passage of time, affect the value of the property'); *New Winchester Gardens, Ltd. v. Franklin Cty. Bd. of Revision*

(1997), 80 Ohio St.3d 36, 44, *** (recency factors include 'changes that have occurred in the market')." Id. at ¶32.

In this instance, AE Portfolio presented evidence that during the twenty-six months between the sale and tax lien dates, the subject properties underwent renovation. See *Williamsburg Court Co., LLC v. Summit Cty. Bd. of Revision* (Mar. 30, 2010), BTA No. 2006-K-1717, unreported. Second, and more significant, in 2005, after the transfer of the properties occurred, they were converted to properties which became eligible for Low Income Housing Tax Credit ("LIHTC") apartment projects, see Exs. A and B, addenda, resulting in the imposition of restrictions on the amount of rents which could be charged and, typically, higher than normal operating expenses. We find such transformation, unrefuted in this case, to be material. Compare *Beechwood II, L.P. v. Clermont Cty. Bd. of Revision*, Clermont App. No. CA2011-04-033, 2011-Ohio-5449.

Having determined the sales of the properties do not constitute the "best evidence" of their value as of tax lien date, we consider the appraisal evidence presented on behalf of AE Portfolio. In each of her appraisals, Costello described the properties, their improvements, and the area in which they are located, and proceeded to develop opinions of value utilizing the income approach. Through this approach, Costello considered data obtained from the market, focusing, however, upon the properties' historic income and expense performance given the restrictions imposed by virtue of the LIHTC qualification provisions. She ultimately concluded to overall opinions of value for Euclid Beach Club of $4,615,500 and Euclid Beach Villa of $7,725,000. While the BOE challenges the approach employed, specifically, her emphasis upon the subject's actual income and expense data, in *West Lafayette Townhomes, L.P. v. Coshocton Cty. Bd. of Revision* (Nov. 8, 2011), BTA Nos.

2008-Q-953, et al, unreported, we considered the value of a property operating under restrictions similar to those impacting the subject properties, concluding that the methodology employed and data used were appropriate:

> "[W]ith regard to valuation of subsidized housing, the Supreme Court held that when employing the income approach, 'economic rent is a proper consideration in a situation in which contract rent is not truly reflective of true value in money.' *Canton Towers, Ltd. v. Stark Cty. Bd. of Revision* (1983), 3 Ohio St.3d 4, at 9. Later, in *Alliance Towers, Ltd. v. Stark Cty. Bd. of Revision* (1988), 37 Ohio St.3d 16, the court further stated that 'it is the fair market value of property in its unrestricted form of title which is to be valued.' Id. at [23]. However, the court clarified, in *Woda Ivy Glen Ltd. Partnership v. Fayette Cty. Bd. of Revision*, 121 Ohio St.3d 175, 2009-Ohio-762, that 'use restrictions imposed under I.R.C. 42 *** must be taken into account when determining the value of LIHTC property.' Id. at ¶30." Id. at 5-6.

As noted above, the BOE chose to rely upon sales of the properties we have found to be "remote" from tax lien date and therefore unreliable bases upon which to rely in valuing the subject properties. We next reviewed the appraisal evidence offered by AE Portfolio which is well supported and reasonable. Accordingly, it is the decision of the Board of Tax Appeals that the best evidence of the value of the properties as of January 1, 2006, is as follows:

Euclid Beach Club
Parcel No. 113-01-004

	TRUE VALUE
Land	$ 507,700
Building	$3,969,330
Total	$4,477,030

	TAXABLE VALUE
Land	$ 177,700
Building	$1,389,270
Total	$1,566,970

Parcel No. 113-01-015

	TRUE VALUE
Land	$4,620
Building	$ -0-
Total	$4,620

	TAXABLE VALUE
Land	$1,620
Building	$ -0-
Total	$1,620

Parcel No. 113-01-019

	TRUE VALUE		TAXABLE VALUE
Land	$133,850	Land	$46,850
Building	$ -0-	Building	$ -0-
Total	$133,850	Total	$46,850

Euclid Beach Villa
Parcel No. 113-01-003

	TRUE VALUE		TAXABLE VALUE
Land	$ 772,500	Land	$ 270,380
Building	$6,952,500	Building	$2,433,380
Total	$7,725,000	Total	$2,703,760

It is the order of this board that the Cuyahoga County Fiscal Officer list and assess the subject property in conformity with our decision as announced herein and that such values be carried forward according to law.

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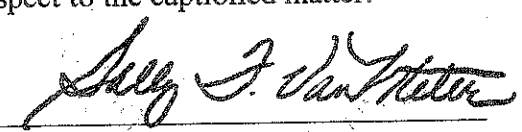
I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.



Sally F. Van Meter, Board Secretary

School District CVE 418/419
Master Reference
Year 06
Added to Docket
Reminders Set
Scanned/Attached

AE Portfolio