

IN THE SUPREME COURT  
STATE OF OHIO  
APPEAL FROM THE BOARD OF TAX APPEALS

Board of Education of the Akron )  
City School District, )  
 )  
Appellee, )  
 )  
v. )  
 )  
Summit County Board of Revision, )  
Summit County Fiscal Officer and the Tax )  
Commissioner of the State of Ohio, )  
 )  
Appellees, )  
 )  
and )  
 )  
Rodger L. Barkoff and Sharon L. Barkoff, )  
Trustees, )  
 )  
Appellant. )

SUPREME COURT CASE  
NUMBER: 2012-1542  
  
BOARD OF TAX APPEALS  
CASE NO. 2009-K-3018

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**REPLY BRIEF OF APPELLANT**

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Summit County Fiscal Officer

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SUPREME COURT OF OHIO

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## ARGUMENT

The County Appellees and the Board of Education of the Akron City School District have both filed briefs in this appeal. This Reply Brief of the Appellant will address the issues and arguments raised by the Appellees.

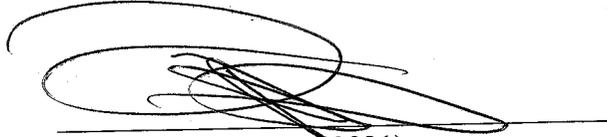
None of the Appellees in their briefs directly address the issue in this appeal. The burden placed on an appealing party when the County Auditor (here, Fiscal Officer), Tax Commissioner, and Board of Revision reject a sale that took place prior to the county conducting a reappraisal of property under R.C. 5715.24 and R.C. 5715.33. The Appellant submits that a party filing an appeal has the burden to show that these three parties were wrong in rejecting the sale and that some evidence on this issue of recency must be submitted. That did not happen in this case. The Board of Tax Appeals decision and order throws out the determinations by the County Fiscal Officer, Tax Commissioner, and Board of Revision without any evidence. The Board of Tax Appeals decision and order is unreasonable and unlawful.

## CONCLUSION

For the foregoing reasons, the Appellant Rodger L. Barkoff and Sharon L. Barkoff, Trustees, respectfully requests that this Court reverse the decision and order of the Ohio Board of Tax Appeals and remand the case to the Ohio Board of Tax Appeals with instructions to find the fair market value or true value in money of the real property to be the value of \$902,320 as of January 1, 2008. This is the value determined by the Summit County Fiscal Officer and Summit

County Board of Revision, no evidence contradicting that determination has been presented in this case.

Respectfully submitted,

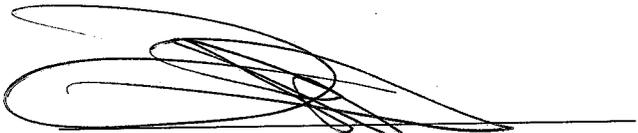
A handwritten signature in black ink, appearing to be "Todd W. Sleggs", written over a horizontal line. The signature is somewhat stylized and loops back.

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**CERTIFICATE OF SERVICE**

A copy of the foregoing Reply of Appellant Rodger L. Barkoff and Sharon L. Barkoff, Trustees, was mailed via regular U.S. mail postage prepaid, this <sup>3<sup>rd</sup></sup> day of May 2013 to the following: Regina VanVorous, Assistant Prosecuting Attorney, 353 University Avenue, 7<sup>th</sup> Floor, Akron, OH 44308, Attorney for Appellees Summit County Board of Revision and Franklin County Fiscal Officer; David H. Seed, Esq., Brindza, McIntyre & Seed, LLP, 1111 Superior Avenue, Suite 1025, Cleveland, OH 44114, Attorneys for Appellee Board of Education of the Akron City School District; and Mike DeWine, Ohio Attorney General, State Office Tower, 17th Floor, 30 East Broad Street, Columbus, Ohio 43215-3428, Attorney for Appellee Tax Commissioner of the State of Ohio.

  
Todd W. Sleggs