

IN THE SUPREME COURT

STATE OF OHIO

APPEAL FROM THE BOARD OF TAX APPEALS

JAMES NAVRATIL DEVELOPMENT)
COMPANY/JAMES NAVRATIL)
COMPANY,)

Appellant,)

v.)

MEDINA COUNTY BOARD OF)
REVISION, MEDINA COUNTY)
AUDITOR, AND TAX)
COMMISSIONER OF THE STATE)
OF OHIO,)

Appellees.)

SUPREME COURT CASE
NUMBER: 2013-0293

BOARD OF TAX APPEALS
CASE NO. 2010-A-3331

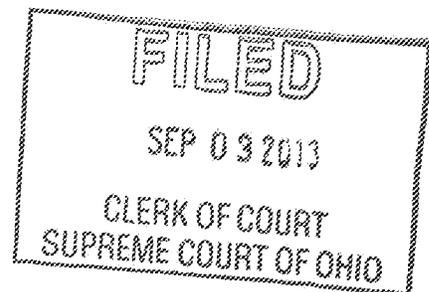
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STATE OF OHIO

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STATEMENT OF THE CASE

This case comes to the Court from a decision and order of the Ohio Board of Tax under Revised Code Section 5717.04. A complaint for the tax year 2009 was filed by the James Navratil of James Navratil Development Company, in connection with the vacant land that is the subject of this appeal. Supplement to the Briefs (hereinafter Supp.) at pages 4 and 8. The basis for the complaint involved the valuation and application of a CAUV assessment to the property. Supp. at pages 9 through 12. The Medina County Board of Revision granted the CAUV request but did not change the valuation. Supp. at pages 20-21. An appeal was filed from the Board of Revision decision to the Ohio Board of Tax Appeals in the name of James Navratil Development Company. Supp. at page 26.

When this matter came on for hearing before the Ohio Board of Tax Appeals the County Appellee's moved to dismiss the appeal because "the name listed on Line # 1 on DTE Form 1... does not match the subject property owner's name." Supp. at page 27. The motion was based upon the County records (Supp. at pages 29-48), not the deed for the property. The Board of Tax Appeals granted the motion, finding that the omission of the word "Development" in the listing of the owner's name was "more than minor." Board of Tax Appeals decision and order at page 5.

The Appellant appeals the Board of Tax Appeals decision and order to this Court because it is unreasonable and unlawful.

LAW AND ARGUMENT

PROPOSITION OF LAW NO. 1

AN OWNER OF REAL PROPERTY IN A COUNTY FILES A JURISDICTIONALLY VALID COMPLAINT WHEN THAT OWNER HAS AN OWNERSHIP INTEREST IN THE PROPERTY THAT IS THE SUBJECT OF THE COMPLAINT.

This proposition of law addresses the following assignments of error:

ASSIGNMENT OF ERROR NO. 6

The Board of Tax Appeals decision and order is unreasonable and unlawful because it is not consistent with its decisions in other cases involving similar facts.

ASSIGNMENT OF ERROR NO.7

The Board of Tax Appeals decision and order is unreasonable and unlawful because it cites its own decisions as authority, neither a trial court opinion nor an administrative adjudication are *stare decisis*.

ASSIGNMENT OF ERROR NO. 8

The Board of Tax Appeals decision and order is unreasonable and unlawful because it violated the Appellant's right to a review of its property tax assessment and treated the Appellant different than the parties in similarly situated appeals.

ASSIGNMENT OF ERROR NO. 9

The Board of Tax Appeals decision and order, for the reasons in the Assignments of Error above, is a violation of Appellant's right to due process and as a result is unreasonable and unlawful.

ASSIGNMENT OF ERROR NO. 10

The Board of Tax Appeals decision and order, for reasons in the Assignments of Error above, is a violation of the Appellant's right to equal protection and as a result is unreasonable and unlawful.

ASSIGNMENT OF ERROR NO. 11

The Board of Tax Appeals failure to find that it had jurisdiction in the appeal is unreasonable and unlawful.

This case was initiated by the filing of a complaint by James Navratil. Supp. at pages 4 and 8. Mr. Navratil circled the word complainant next to his signature. Supp. at pages 4 and 8. James Navratil incorporated and owns James Navratil Development Company, the owner of the property. Appendix at pages 32-39. RC 5715.19 gives standing to “[a]ny person owning taxable real property in the county . . .” to file an assessment complaint on real property in the County. James Navratil owned the property in Medina County at the time he filed the complaint. Appendix at pages 40-46. RC 5715.13 places an additional requirement that the complainant be a “party affected thereby . . .”. The Record before the Board of Revision showed that James Navratil held an interest in the entity holding legal title to the property (James Navratil Development Company) at the time the complaint was filed. Supp at page 16 (audio recording of hearing). A reduction in the real property tax assessment would affect the ownership interest of Mr. Navratil in James Navratil Development Company. As a result, James Navratil met the requirements of RC 5715.19 and RC 5715.13. See *Society National Bank v. Board of Revision*, 81 Ohio St.3d 401, 1998-Ohio-436. The Board of Tax Appeals decision and order remanding the case to the Board of Revision with instructions to dismiss the complaint for lack of jurisdiction is unreasonable and unlawful. The decision and order is contrary to RC 5715.13, RC 5715.19 and the Court’s decision in *Society National Bank*.

LAW AND ARGUMENT

PROPOSITION OF LAW NO. 2

THE OMISSION OF THE WORD “DEVELOPMENT” IN THE NAME OF THE PROPERTY OWNER DOES NOT GO TO THE CORE OF PROCEDURAL EFFICIENCY AND IS NOT JURISDICTIONAL.

This proposition of law addresses the following assignments of error:

ASSIGNMENT OF ERROR NO. 1

The Board of Tax Appeals decision and order finding that the omission of “Development” in the name of the party runs to the core of procedural efficiency is unreasonable and unlawful.

ASSIGNMENT OF ERROR NO.2

The Board of Tax Appeals decision and order is unreasonable and unlawful because the omission of “Development” in the name of the owner did not prevent the Board of Revision from carrying out its duties under R.C. 5715.

ASSIGNMENT OF ERROR NO. 3

The Board of Tax Appeals decision and order is inconsistent with the treatment of a similar error in Knickerbocker Properties Inc. XLII v. Delaware Cty. Bd. of Revision, 119 Ohio St.3d 233, 2008-Ohio-319 and is unreasonable and unlawful.

ASSIGNMENT OF ERROR NO. 4

The Board of Tax Appeals decision and order is not supported in the record. There is no evidence in the record to show that the error (omission of “Development” in the name of a party) impacted the Board of Revision’s ability to proceed efficiently.

ASSIGNMENT OF ERROR NO. 5

The Board of Tax Appeals decision and order is unreasonable and unlawful because the omission of “Development” in the name of a party did not prejudice any party. It was a harmless error.

The Board of Tax Appeals finding that the omission of the word “Development” was “more than minor” is inconsistent with the Board’s findings in the other cases with similar facts. See for example *Heather Daprano v. Cuyahoga County Bd. of Revision, et al.*, Board of Tax Appeals Case No. 2012-Q-1250, Slip Op. decided October 23, 2012, finding that the use of the property owner’s married name on the complaint form when the deed listed her maiden name “does not run to the core of procedural efficiency.” Slip Op. at page 3. See also Bd. of Educ. for *Maumee City Schools/Andersons v. Lucas County Auditor*, Board of Tax Appeals Case Nos. 2011-A-139, 2011-A-295, Slip Op., decided January 4, 2013, finding that the failure to list the correct parcel number did not affect “the BOR’s procedural efficiency.”; *Knickerbocker Properties Inc. XLII v. Delaware Cty. Bd. of Revision*, 119 Ohio St.3d 233, 2008-Ohio-319. (Complaint listing incorrect property owner address not jurisdictionally defective.)

In this case the omission of the word “Development” did not affect any procedure in the case. The complaint was properly docketed by the County Auditor. Supp. at page 7. The Board of Revision gave proper notice of the Board of Revision hearing. Supp. at page 13. Mr. Navratil was in attendance at the hearing before the Board of Revision. Supp. at pages 15 and 16. The Board of Revision was able to issue decisions on the parcels subject to the complaint. Supp. at pages 20 and 21. And an appeal was timely filed. Supp. at page 26.

The Appellees in their motion (Supp. at pages 27 through 31) cannot point to any procedural irregularity that occurred because of the omission of the word “Development” in the complaint. The Board of Tax Appeals does not point to any procedural irregularity in their decision and order. The Board of Tax Appeals decision and order to dismiss the complaint is unreasonable and unlawful. See *Cleveland Elec. Illum. Co. v. Lake Cty. Bd. of Revision* (1998),

80 Ohio St. 3d 591; *Univ. Hosps. Health Sys., Inc. v. Cuyahoga Cty. Bd. of Revision*, 2013-Ohio-2013-Ohio-1665.

CONCLUSION

For the foregoing reasons, the Appellant James Navratil Development Company/James Navratil Company 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 subject real property to be \$100,000 as of January 1, 2009, for a corresponding taxable value, utilizing a 35% common level of assessment of \$35,000, carried forward according to law. Or, in the alternative, a hearing on the merits of the appeal.

Respectfully submitted,

SLEGGs, DANZINGER & GILL, CO., LPA



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COMPANY/JAMES NAVRATIL COMPANY

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing Brief of Appellant was mailed via regular U.S. mail, postage prepaid, to David J. Folk, Esq., Assistant Prosecuting Attorney, 72 Public Square, Medina, OH 44256, Attorney for Appellees, Medina County Board of Revision and Medina County Auditor; 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 on this 30th day of August, 2013.



Todd W. Sleggs

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STATE OF OHIO

13-0293

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SUPREME COURT CASE)
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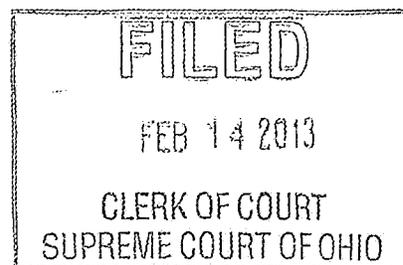
NOTICE OF APPEAL

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APPEAL FROM THE BOARD OF TAX APPEALS

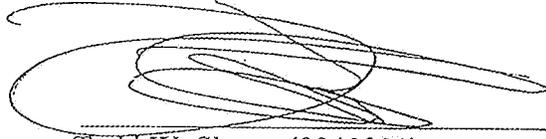
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AUDITOR, AND TAX)	<u>SUPREME COURT OF OHIO</u>
COMMISSIONER OF THE STATE)	<u>PURSUANT TO SECTION</u>
OF OHIO,)	<u>5717.04 OF THE REVISED CODE</u>
)	
Appellees.)	

The Appellant James Navratil Development Company/James Navratil Company hereby gives notice of its appeal to the Supreme Court of The State of Ohio, from a Decision and Order of the Ohio Board of Tax Appeals, rendered on the 15th day of January, 2013, a copy of which is attached hereto as "Exhibit A" and which is incorporated herein as though fully rewritten in this

Notice of Appeal. The Errors complained of are attached hereto as "Exhibit B", which is incorporated herein by reference.

Respectfully submitted,

SLEGGs, DANZINGER & GILL, CO., LPA

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

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JAMES NAVRATIL COMPANY

OHIO BOARD OF TAX APPEALS

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Appellant,)	CASE NO. 2010-A-3331
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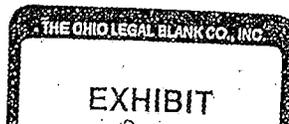
For the Appellant	-	James Navratil, pro se James Navratil Co. P.O. Box 350 Sharon Center, Ohio 44274
For the County Appellees	-	Dean Holman Medina County Prosecuting Attorney David J. Folk Assistant Prosecuting Attorney 72 Public Square Medina, Ohio 44256

Entered JAN 15 2013

Mr. Williamson and Mr. Johrendt concur.

This cause and matter came on to be considered by the Board of Tax Appeals upon a motion to dismiss which has been construed as a motion to remand the instant appeal with instructions to dismiss the underlying complaint, filed by the county appellees ("county"). This matter has been submitted upon the motion. No response to the motion was filed by the appellant property owner.

The county's motion provides in pertinent part:



“*** this Board lacks jurisdiction over the instant appeal. Specifically, the name listed on Line #1 on DTE Form 1, Complaint Against the Valuation of Real Property, does not match the subject property owner’s name as Required by Ohio Revised Code §5715.19 and §5715.13.” Motion at 1.

The statutory transcript (“S.T.”) certified to this board by the Medina County Board of Revision includes a copy of the original decrease complaint filed on March 24, 2010, with the Medina County Board of Revision. S.T., Ex. A. On line 1 of such complaint, James Navratil Company is listed as the owner of the property. The property record card, also contained in the transcript, however, demonstrates that the subject was titled in the name of James Navratil Development Company. S.T., Ex. B.

Courts have held that for a complaint to be valid, it must include all information that goes to the core of procedural efficiency. *Cleveland Elec. Illum. Co. v. Lake Cty. Bd. of Revision* (1998), 80 Ohio St.3d 591; *Trotwood-Madison City School Dist. v. Montgomery Cty. Bd. of Revision* (June 30, 1997), BTA No. 1995-S-1282, unreported; *Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (Dec. 18, 1998), BTA No. 1998-J-481, unreported, reversed on other grounds, (2000), 87 Ohio St.3d 363; *Ritz Carlton Hotel Partnership v. Cuyahoga Cty. Bd. of Revision* (May 11, 2001), BTA No. 1998-L-355, unreported. Further, a complaint must name at least one owner of the property on the complaint form in order to satisfy the core jurisdictional requirements. *City of Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (Jan. 22, 1999), BTA No. 1998-L-138, unreported; *Trotwood-Madison City School Dist.*, supra; *Cedar Heights Co. v. Cuyahoga Cty. Bd. of Revision* (July 20, 2001), BTA Nos. 2000-J-1714, et al.,

unreported. In defining the term "owner," the court, in *Victoria Plaza Ltd. Liab. Co. v. Cuyahoga Cty. Bd. of Revision* (1999), 86 Ohio St.3d 181, 183, reiterated that "in *Bloom v. Wides* (1955), 164 Ohio St. 138, 141, *** the court stated, 'where the term "owner" is employed with reference to land or buildings, it is commonly understood to mean the person who holds the legal title.'" In addition, "owner" has been defined as the owner at the time the complaint is filed. See *Public Square Tower One v. Cuyahoga Cty. Bd. of Revision* (1986), 34 Ohio App.3d 49; *City of Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (Jan. 22, 1999), BTA No. 1998-L-138, unreported.

Requiring a complainant to correctly identify the owner on line 1 of a complaint serves two distinct and important purposes. First, it assists boards of revision in ensuring the statutorily required notice is given to the entity holding title to the property. While it may be asserted that such information is already in the possession of the auditor, this board has seen numerous instances arise in which a property owner has yet to record a change in title to property and the only manner by which a board of revision is placed on notice regarding the identity of the owner is through the disclosure made by the complainant. See, e.g., *Gammarino v. Hamilton Cty. Bd. of Revision* (Dec. 1, 1995), BTA No. 1995-S-356, unreported (holding that even though not filed with the county recorder, a limited warranty deed evidencing a conveyance of property is sufficient to prove ownership for purposes of allowing the filing with a county board of revision of a decrease complaint); *Women's Fed. Sav. &*

Loan v. Cuyahoga Cty. Bd. of Revision (Interim Order, June 9, 2006), BTA No. 2005-M-1501, unreported.

Second, accurately naming a property owner on line 1 of a complaint is also necessary for determining who the complainant is and whether such complainant has standing to file the complaint in question. In *Bd. of Edn. of the Mt. Vernon City Schools v. Knox Cty. Bd. of Revision* (Mar. 16, 2010), BTA No. 2009-K-2876, this board discussed the impact of such information:

“It is not the responsibility of a county board of revision to review materials and attempt to discern a complainant’s intent. Cf. *Columbia Toledo Corp. v. Lucas Cty. Bd. of Revision* (1996), 76 Ohio St.3d 361, 1996 Ohio 383, 667 N.E.2d 1180. The information elicited by the complaint form allows the county board of revision to determine who the owner and complainant are and, if these entities are different, whether notice of such filing must be issued pursuant to R.C. 5715.19(B). Appellant’s failure to accurately identify the owner, particularly when it must be inferred that the owner and complainant are identical, renders the present complaint deficient.” *Id.* at 4.

“[W]e have never adopted a ‘bright line’ test as to what constitutes a properly identified owner on a complaint, and have avoided raising jurisdictional barriers in instances of minor differences in an owner’s actual name versus the name listed on a complaint.” *Paul Grammas Family L.P. v. Clermont Cty. Bd. of Revision* (Interim Order, Feb. 27, 2004), BTA No. 2003-T-905, unreported, at 6. However, this board has also determined that some degree of specificity is required. See, e.g., *Lakeside Place, Inc. v. Cuyahoga Cty. Bd. of Revision* (Mar. 29, 2011), BTA Nos. 2008-K-2286, 2295, unreported; *Jacobs West St. Clair L.P. v. Cuyahoga Cty. Bd. of Revision* (Nov. 5, 2004), BTA No. 2003-T-609, unreported, wherein the board

decided that failure to properly identify the corporate ending in a corporate owner's name on line one of a real property tax complaint renders such complaint jurisdictionally invalid, as each ending contemplates a different legal entity.

Based upon the foregoing, we find the omission in the listing of the owner's name on the instant complaint to be more than minor; "James Navratil Company" did not own the subject property at the time the subject complaint was filed and, as such, it was not properly listed as the property owner on line 1 of such complaint. Accordingly, based upon the foregoing, the county's motion to remand the instant appeal to the Medina County Board of Revision with instructions to dismiss the underlying complaint is hereby granted.

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.



Jim Williamson, Chairperson

EXHIBIT "B"

ASSIGNMENT OF ERRORS

ASSIGNMENT OF ERROR NO. 1

The Board of Tax Appeals decision and order finding that the omission of "Development" in the name of a party runs to the core of procedural efficiency is unreasonable and unlawful.

ASSIGNMENT OF ERROR NO. 2

The Board of Tax Appeals decision and order is unreasonable and unlawful because the omission of "Development" in the name of the owner did not prevent the Board of Revision from carrying out its duties under R.C. 5715.

ASSIGNMENT OF ERROR NO. 3

The Board of Tax Appeals decision and order is inconsistent with the treatment of a similar error in Knickerbocker Properties Inc. XLII v. Delaware Cty. Bd. of Revision, 119 Ohio St.3d 233, 2008-Ohio-319 and is unreasonable and unlawful.

ASSIGNMENT OF ERROR NO. 4

The Board of Tax Appeals decision and order is not supported in the record. There is no evidence in the record to show that the error (omission of "Development" in the name of a party) impacted the Board of Revision's ability to proceed efficiently.

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The Board of Tax Appeals decision and order is unreasonable and unlawful because the omission of "Development" in the name of a party did not prejudice any party. It was a harmless error.

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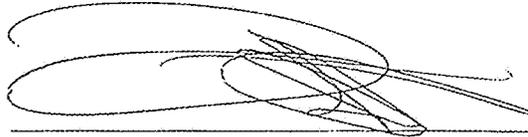
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Todd W. Sleggs

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For the County Appellees	-	Dean Holman Medina County Prosecuting Attorney David J. Folk Assistant Prosecuting Attorney 72 Public Square Medina, Ohio 44256

Entered **JAN 15 2013**

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“*** this Board lacks jurisdiction over the instant appeal. Specifically, the name listed on Line #1 on DTE Form 1, Complaint Against the Valuation of Real Property, does not match the subject property owner’s name as Required by Ohio Revised Code §5715.19 and §5715.13.” Motion at 1.

The statutory transcript (“S.T.”) certified to this board by the Medina County Board of Revision includes a copy of the original decrease complaint filed on March 24, 2010, with the Medina County Board of Revision. S.T., Ex. A. On line 1 of such complaint, James Navratil Company is listed as the owner of the property. The property record card, also contained in the transcript, however, demonstrates that the subject was titled in the name of James Navratil Development Company. S.T., Ex. B.

Courts have held that for a complaint to be valid, it must include all information that goes to the core of procedural efficiency. *Cleveland Elec. Illum. Co. v. Lake Cty. Bd. of Revision* (1998), 80 Ohio St.3d 591; *Trotwood-Madison City School Dist. v. Montgomery Cty. Bd. of Revision* (June 30, 1997), BTA No. 1995-S-1282, unreported; *Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (Dec. 18, 1998), BTA No. 1998-J-481, unreported, reversed on other grounds, (2000), 87 Ohio St.3d 363; *Ritz Carlton Hotel Partnership v. Cuyahoga Cty. Bd. of Revision* (May 11, 2001), BTA No. 1998-L-355, unreported. Further, a complaint must name at least one owner of the property on the complaint form in order to satisfy the core jurisdictional requirements. *City of Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (Jan. 22, 1999), BTA No. 1998-L-138, unreported; *Trotwood-Madison City School Dist.*, supra; *Cedar Heights Co. v. Cuyahoga Cty. Bd. of Revision* (July 20, 2001), BTA Nos. 2000-J-1714, et al.,

unreported. In defining the term "owner," the court, in *Victoria Plaza Ltd. Liab. Co. v. Cuyahoga Cty. Bd. of Revision* (1999), 86 Ohio St.3d 181, 183, reiterated that "in *Bloom v. Wides* (1955), 164 Ohio St. 138, 141, *** the court stated, 'where the term "owner" is employed with reference to land or buildings, it is commonly understood to mean the person who holds the legal title.'" In addition, "owner" has been defined as the owner at the time the complaint is filed. See *Public Square Tower One v. Cuyahoga Cty. Bd. of Revision* (1986), 34 Ohio App.3d 49; *City of Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (Jan. 22, 1999), BTA No. 1998-L-138, unreported.

Requiring a complainant to correctly identify the owner on line 1 of a complaint serves two distinct and important purposes. First, it assists boards of revision in ensuring the statutorily required notice is given to the entity holding title to the property. While it may be asserted that such information is already in the possession of the auditor, this board has seen numerous instances arise in which a property owner has yet to record a change in title to property and the only manner by which a board of revision is placed on notice regarding the identity of the owner is through the disclosure made by the complainant. See, e.g., *Gammarino v. Hamilton Cty. Bd. of Revision* (Dec. 1, 1995), BTA No. 1995-S-356, unreported (holding that even though not filed with the county recorder, a limited warranty deed evidencing a conveyance of property is sufficient to prove ownership for purposes of allowing the filing with a county board of revision of a decrease complaint); *Women's Fed. Sav. &*

Loan v. Cuyahoga Cty. Bd. of Revision (Interim Order, June 9, 2006), BTA No. 2005-M-1501, unreported.

Second, accurately naming a property owner on line 1 of a complaint is also necessary for determining who the complainant is and whether such complainant has standing to file the complaint in question. In *Bd. of Edn. of the Mt. Vernon City Schools v. Knox Cty. Bd. of Revision* (Mar. 16, 2010), BTA No. 2009-K-2876, this board discussed the impact of such information:

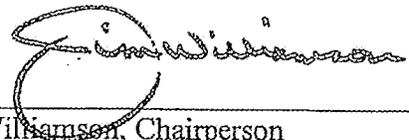
“It is not the responsibility of a county board of revision to review materials and attempt to discern a complainant’s intent. Cf. *Columbia Toledo Corp. v. Lucas Cty. Bd. of Revision* (1996), 76 Ohio St.3d 361, 1996 Ohio 383, 667 N.E.2d 1180. The information elicited by the complaint form allows the county board of revision to determine who the owner and complainant are and, if these entities are different, whether notice of such filing must be issued pursuant to R.C. 5715.19(B). Appellant’s failure to accurately identify the owner, particularly when it must be inferred that the owner and complainant are identical, renders the present complaint deficient.” *Id.* at 4.

“[W]e have never adopted a ‘bright line’ test as to what constitutes a properly identified owner on a complaint, and have avoided raising jurisdictional barriers in instances of minor differences in an owner’s actual name versus the name listed on a complaint.” *Paul Grammas Family L.P. v. Clermont Cty. Bd. of Revision* (Interim Order, Feb. 27, 2004), BTA No. 2003-T-905, unreported, at 6. However, this board has also determined that some degree of specificity is required. See, e.g., *Lakeside Place, Inc. v. Cuyahoga Cty. Bd. of Revision* (Mar. 29, 2011), BTA Nos. 2008-K-2286, 2295, unreported; *Jacobs West St. Clair L.P. v. Cuyahoga Cty. Bd. of Revision* (Nov. 5, 2004), BTA No. 2003-T-609, unreported, wherein the board

decided that failure to properly identify the corporate ending in a corporate owner's name on line one of a real property tax complaint renders such complaint jurisdictionally invalid, as each ending contemplates a different legal entity.

Based upon the foregoing, we find the omission in the listing of the owner's name on the instant complaint to be more than minor; "James Navratil Company" did not own the subject property at the time the subject complaint was filed and, as such, it was not properly listed as the property owner on line 1 of such complaint. Accordingly, based upon the foregoing, the county's motion to remand the instant appeal to the Medina County Board of Revision with instructions to dismiss the underlying complaint is hereby granted.

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.



Jim Williamson, Chairperson



MEDINA COUNTY BOARD OF REVISIONS

Michael E. Kovack, Administrator
144 North Broadway St., Room 301 • Medina, Ohio 44256
www.medinacountyauditor.org

October 18, 2010

*James Navratil Company
PO Box 350
Sharon Center, Ohio 44274*

Dear Mr. Navratil,

Re: Bor # 09-0283

Parcel #33-12B-22-054

After reviewing the evidence and testimony presented by Complainant, the Board of Revision finds that the documents and/or testimony were persuasive.

Our office has been instructed to return the parcel to CAUV status and maintain the same valuation of the complainant's property.

An appeal form is available upon request.

*Medina County Auditor
Michael E. Kovack*

*Medina County Commissioner
Sharon Ray*

*Medina County Treasurer
John Burke*

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Ohio Statutes
Title 57. TAXATION
Chapter 5715. BOARDS OF REVISION; EQUALIZATION OF ASSESSMENTS

Includes all legislation filed with the Secretary of State's Office through 7/2/2012

§ 5715.13. *[Effective Until 9/28/2012]* Application for decrease in valuation; electronic complaint and application

(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."

Cite as R.C. § 5715.13

History. Amended by 129th General Assembly File No. 64, HB 225, §1, eff. 3/22/2012.

Effective Date: 03-30-1999

Note: *This section is set out twice. See also § 5715.13, as amended by 129th General Assembly File No. 141, HB 509, §1, eff. 9/28/2012.*

Ohio Statutes
 Title 57. TAXATION
 Chapter 5715. BOARDS OF REVISION; EQUALIZATION OF ASSESSMENTS

Includes all legislation filed with the Secretary of State's Office through 7/2/2012

§ 5715.19. [Effective Until 9/28/2012] Complaint against valuation or assessment - determination of complaint - tender of tax - determination of common level of assessment

(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 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; 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 complaint 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.

Cite as R.C. § 5715.19

History. Effective Date: 03-04-2002; 09-28-2006

Note: This section is set out twice. See also § 5715.19, as amended by 129th General Assembly File No. 141, HB 509, §1, eff. 9/28/2012.

Ohio Statutes
Title 57. TAXATION
Chapter 5717. APPEALS

Includes all legislation filed with the Secretary of State's Office through 7/2/2012

§ 5717.04. Appeal from decision of board of tax appeals to supreme court – parties who may appeal – certification

The proceeding to obtain a reversal, vacation, or modification of a decision of the board of tax appeals shall be by appeal to the supreme court or the court of appeals for the county in which the property taxed is situate or in which the taxpayer resides. If the taxpayer is a corporation, then the proceeding to obtain such reversal, vacation, or modification shall be by appeal to the supreme court or to the court of appeals for the county in which the property taxed is situate, or the county of residence of the agent for service of process, tax notices, or demands, or the county in which the corporation has its principal place of business. In all other instances, the proceeding to obtain such reversal, vacation, or modification shall be by appeal to the court of appeals for Franklin county.

Appeals from decisions of the board determining appeals from decisions of county boards of revision may be instituted by any of the persons who were parties to the appeal before the board of tax appeals, by the person in whose name the property involved in the appeal is listed or sought to be listed, if such person was not a party to the appeal before the board of tax appeals, or by the county auditor of the county in which the property involved in the appeal is located.

Appeals from decisions of the board of tax appeals determining appeals from final determinations by the tax commissioner of any preliminary, amended, or final tax assessments, reassessments, valuations, determinations, findings, computations, or orders made by the commissioner may be instituted by any of the persons who were parties to the appeal or application before the board, by the person in whose name the property is listed or sought to be listed, if the decision appealed from determines the valuation or liability of property for taxation and if any such person was not a party to the appeal or application before the board, by the taxpayer or any other person to whom the decision of the board appealed from was by law required to be sent, by the director of budget and management if the revenue affected by the decision of the board appealed from would accrue primarily to the state treasury, by the county auditor of the county to the undivided general tax funds of which the revenues affected by the decision of the board appealed from would primarily accrue, or by the tax commissioner.

Appeals from decisions of the board upon all other appeals or applications filed with and determined by the board may be instituted by any of the persons who were parties to such appeal or application before the board, by any persons to whom the decision of the board appealed from was by law required to be sent, or by any other person to whom the board sent the decision appealed from, as authorized by section 5717.03 of the Revised Code.

Such appeals shall be taken within thirty days after the date of the entry of the decision of the board on the journal of its proceedings, as provided by such section, by the filing by appellant of a notice of appeal with the court to which the appeal is taken and the board. If a timely notice of appeal is filed by a party, any other party may file a notice of appeal within ten days of the date on which the first notice of appeal was filed or within the time otherwise prescribed in this section, whichever is later. A notice of appeal shall set forth the decision of the board appealed from and the errors therein complained of. Proof of the filing of such notice with the board shall be filed with the court to which the appeal is being taken. The court in which notice of appeal is first filed shall have exclusive jurisdiction of the appeal.

In all such appeals the tax commissioner or all persons to whom the decision of the board appealed from is required by such section to be sent, other than the appellant, shall be made appellees. Unless waived, notice of the appeal shall be served upon all appellees by certified mail. The prosecuting attorney shall represent the county auditor in any such appeal in which the auditor is a party.

The board, upon written demand filed by an appellant, shall within thirty days after the filing of such demand file with the court to which the appeal is being taken a certified transcript of the record of the proceedings of the board pertaining to the decision complained of and the evidence considered by the board in making such decision.

If upon hearing and consideration of such record and evidence the court decides that the decision of the board appealed from is reasonable and lawful it shall affirm the same, but if the court decides that such decision of the board is unreasonable or unlawful, the court shall reverse and vacate the decision or modify it and enter final judgment in accordance with such modification.

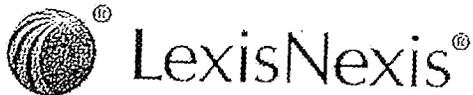
The clerk of the court shall certify the judgment of the court to the board, which shall certify such judgment to such public officials or take such other action in connection therewith as is required to give effect to the decision. The "taxpayer" includes any person required to return any property for taxation.

Any party to the appeal shall have the right to appeal from the judgment of the court of appeals on questions of law, as in other cases.

Cite as R.C. § 5717.04

History. Amended by 128th General Assembly File No. 9, HB 1, §101.01, eff. 10/16/2009.

Effective Date: 10-05-1987



3 of 3 DOCUMENTS

Board of Education for Maumee City Schools/Andersons AKA Andersons Inc., Appellant, vs. Lucas County Board of Revision and Lucas County Auditor, Appellees.

BTA NOS. 2011-A-139, 2011-A-295 (REAL PROPERTY TAX)

STATE OF OHIO -- BOARD OF TAX APPEALS

2013 Ohio Tax LEXIS 2

January 4, 2013, Entered

SUBSEQUENT HISTORY:

Reconsideration denied by *Bd. of Educ. for Maumee City Schools/Andersons v. Lucas County Bd. of Revision & Lucas County Auditor*, 2013 Ohio Tax LEXIS 509 (Ohio B.T.A., Feb. 6, 2013)

COUNSEL:

[*1] APPEARANCES:

For the Bd. of Edn. - Spengler Nathanson PLL, Michael W. Bragg

For the Property Owner - R. Terry Watson, Attorney at Law

For the County Appellees - Julia R. Bates, Lucas County Prosecuting Attorney, Carol Bruggeman, Assistant Prosecuting Attorney

OPINION:

ORDER (Denying Motion to Remand)

This appeal is now considered upon a motion to remand filed by the Board of Education for Maumee City Schools ("BOE") and the statutory transcript certified to this board by the Lucas County Board of Revision. In its motion, the appellant requests that this board remand the subject appeals to the Lucas County Board of Revision ("BOR") with instructions to dismiss the underlying complaints, which failed to vest jurisdiction with the BOR. Motion at 1. Neither the property owner nor the county appellees responded thereto.

The BOE contends that the "facts in this matter are not in dispute. This case originated at the BOR by the filing of a Complaint Against the Value of Real Property *** on March 25, 2010. *** The Complaint, as filed, requested a reduction in value for Lucas County parcel no. 36-02859 with regard to tax year 2009. In fact, however, the property owner was attempting [*2] to reduce the value of parcel no. 36-02858. n1 The parcel listed on the Complaint (36-02859) is an exempt parcel with different values *** which was voided by the Auditor when the tax exemption expired in 2009. Because the property owner listed the wrong parcel number, it appeared to the Lucas County Auditor that the property owner was actually requesting an increase in value for this parcel rather than a decrease. The School District *** did not receive notice as to the filing of the Complaint within thirty days as required by statute. In fact, counsel for the School District only became aware of this Complaint upon receipt of a continuance request from counsel for the property owner for several cases scheduled on the same hearing date ***." Motion at 2. (Footnote omitted.) Thus, based upon the property owner's use of the incorrect parcel number, the BOE moves this board for remand of the instant appeals to the BOR for dismissal of the underlying complaints for lack of jurisdiction.

n1 We note that although the discrepancy in the parcel number on the complaint is acknowledged at the BOR hearing, the BOR continues to reference the wrong parcel number in its decision letter and on the DTE Form 3, i.e., the statutory transcript; while the BOR's representations appear to indicate that its valuation determination relates to the "wrong" parcel number, we presume that it in fact relates to the "correct" parcel number, as determined through discussions at the BOR hearing. We also note that the parcel number reference was corrected by the property owner on the notice of appeal.

[*3]

We acknowledge that courts have held that for a complaint to be valid, it must include all information that goes to the core of procedural efficiency. *Cleveland Elec. Illum. Co. v. Lake Cty. Bd. of Revision* (1998), 80 Ohio St.3d 591, 1998 Ohio 179, 687 N.E.2d 723; *Trotwood-Madison City School Dist. v. Montgomery Cty. Bd. of Revision* (June 30, 1997), BTA No. 1995-S-1282, 1997 Ohio Tax LEXIS 778, unreported; *Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (Dec. 18, 1998), BTA No. 1998-J-481, 1998 Ohio Tax LEXIS 1555, unreported, reversed on other grounds, (2000), 87 Ohio St.3d 363, 2000 Ohio 452, 721 N.E.2d 40; *Ritz Carlton Hotel Partnership v. Cuyahoga Cty. Bd. of Revision* (May 11, 2001), BTA No. 1998-L-355, 2001 Ohio Tax LEXIS 816, unreported. Further, this board has held that identification of the parcels for which a decrease is claimed certainly goes to the "core of procedural efficiency." See *Cincinnati Gas & Electric Co. vs. Hamilton Cty. Bd. of Revision* (Dec. 1, 2000), BTA No. 1998-L-1386, 2000 Ohio Tax LEXIS 1611, unreported. In that regard, in *Cincinnati*, we held that a complaint that correctly identified eight of nine parcels listed was jurisdictionally sound with regard to the eight parcels properly identified. We determined that only the one misidentified parcel [*4] should be dismissed. See, also, *Sunset Development/Sugar Creek, Ltd. v. Greene Cty. Bd. of Revision* (Apr. 30, 2004), BTA No. 2002-G-2000, 2004 Ohio Tax LEXIS 617, unreported (where this board affirmed the action taken by the BOR in refusing to consider the valuation of a parcel that was not listed on the original complaint and where the complainant also failed to amend such complaint in a timely fashion to include the omitted parcel number); *Quail Hollow Management, Inc. v. Lake Cty. Bd. of Revision* (Feb. 2, 1996), BTA No. 1993-J-800, 1996 Ohio Tax LEXIS 112, unreported (where this board determined that the BOR cannot properly exercise jurisdiction over a parcel not listed on a complaint).

This board, however, has also reversed a BOR's dismissal of a complaint on which a parcel number was misidentified, holding "the complaint sufficiently identified the property in issue by referring to its correct owner, address and tax mailing address, and the mere fact that the parcel number reflected on the complaint was inconsistent with the parcel number reflected on other material accompanying said complaint did not render the complaint jurisdictionally defective." *Midview Local School Dist. Bd. of Edn. v. Lorain Cty. Bd. of Revision* (Sept. 2, 2008), BTA No. 2006-Z-796, 2008 Ohio Tax LEXIS 1712 at *6, unreported [*5]. We also denied a motion to remand with instructions to dismiss the underlying complaint when the property address was listed correctly on the complaint and the auditor had no apparent difficulty in meeting the statutory notice obligations associated with the filing of a complaint. *Fogg Brooklyn Heights, LLC v. Cuyahoga Cty. Bd. of Revision* (Interim Order, Nov. 2, 2001), BTA No. 2001-K-47, unreported. See, also, *Knickerbocker v. Delaware Cty. Bd. of Revision*, 119 Ohio St.3d 233, 2008-Ohio-3192, P11, 893 N.E.2d 457, (where the court held that "R.C. 5715.19, the section that provides for the filing of valuation complaints, does not itself require any specific content for the complaint").

Herein, the complaint properly lists the address of the subject property, 507 Illinois Avenue; however, according to the property record cards in the statutory transcript, 507 Illinois Avenue is the property address associated with both the correct and the incorrect parcel number. Although the board of education was not provided notice of the property owner's filing by the BOR, based upon the record, we cannot conclude that such failure was caused [*6] by the listing of the wrong parcel number on the original complaint, regardless of the BOE's suppositions in that regard; it is possible that the failure to notify the BOE of the property owner's complaint could have been mere oversight. Accordingly, based upon the identity of ownership and address location of the two parcels involved, as well as the fact that the BOE ultimately participated in the instant proceedings with the filing of a countercomplaint and its appearance at the BOR hearing, the record does not demonstrate that the BOR's procedural efficiency was affected. Compare *Hilltop Commons, L.L.C. v. Mingo, Franklin App. No. 11AP-1089, 2012-Ohio-5661*. Therefore, the BOE's motion must be, and hereby is, denied.

On behalf of the Board of Tax Appeals, pursuant to *Ohio Adm. Code 5717-1-10*

Carrie C. Young

Attorney Examiner

Legal Topics:

For related research and practice materials, see the following legal topics:
Tax Law State & Local Taxes Administration & Proceedings Audits & Investigations Tax Law State & Local Taxes Ad-
ministration & Proceedings Judicial Review Tax Law State & Local Taxes Real Property Tax Assessment & Valuation-
Valuation

OHIO BOARD OF TAX APPEALS

Heather Daprano,)	CASE NO. 2012-Q-1250
)	
Appellant,)	(REAL PROPERTY TAX)
)	
vs.)	DECISION AND ORDER
)	
Cuyahoga County Board of Revision and)	
Cuyahoga County Fiscal Officer,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant - Heather Daprano, pro se
6314 Orchard
Parma, Ohio 44129

For the County Appellees - William D. Mason
Cuyahoga County Prosecuting Attorney
Saundra Curtis-Patrick
Assistant Prosecuting Attorney
Courts Tower, 8th Floor
1200 Ontario Street
Cleveland, Ohio 44113

Entered OCT 23 2012

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

This matter is now before the Board of Tax Appeals upon review of matters currently pending. Specifically, this board must determine whether the Cuyahoga County Board of Revision ("BOR") properly dismissed the underlying complaint for failure to properly name the owner of the property on line 1. As indicated in its decision letter, the BOR found that it lacked jurisdiction pursuant to R.C. 5715.13 because the owner listed was not the owner of record per the deed and her relationship to the property was unknown.

In her notice of appeal and in response to this board's inquiry, appellant explained that the subject property is titled under her maiden name, Heather Sypniewski. Attached to her notice of appeal is a copy of the complaint, listing Heather Daprano, her married name, on line 1 as the owner of the property.¹ She also provided a copy of her marriage certificate, as well as various other identification documents.

A valid complaint filed pursuant to R.C. 5715.19 and 5715.13 must include all information that goes to the core of procedural efficiency. *Cleveland Elec. Illum. Co. v. Lake Cty. Bd. of Revision* (1998), 80 Ohio St.3d 591; *Renner v. Tuscarawas Cty. Bd. of Revision* (1991), 59 Ohio St.3d 142; *Akron Standard Div. v. Lindley* (1984), 11 Ohio St.3d 10. In this context, we have previously discussed the need for a complainant to correctly identify an owner of a property the valuation of which is being challenged. *Trotwood-Madison City School Dist. Bd. of Edn. v. Montgomery Cty. Bd. of Revision* (June 30, 1997), BTA No. 19950S-1282, unreported; *Triple V's Holding v. Cuyahoga Cty. Bd. of Revision* (Apr. 24, 2000), BTA No. 1997-K-1701, unreported. We have concluded that the need to identify an owner runs to the core jurisdiction of a county board of revision.

"[W]e have never adopted a 'bright line' test as to what constitutes a properly identified owner on a complaint, and have avoided raising jurisdictional barriers in instances of minor differences in an owner's actual name versus the name listed on a complaint." *Paul Grammas Family L.P. v. Clermont Cty. Bd. of Revision*

¹ Although this board requested a statutory transcript sufficient to allow this board to review the propriety of the BOR's action, no such transcript has been filed. However, we find the information submitted by the appellant sufficient to allow us to make a determination.

(Interim Order, Feb. 27, 2004), BTA No. 2003-T-905, unreported, at 6. We find the present matter to be one involving such a minor difference. The owner's address listed on the complaint form was clearly the address of the subject property and the address of the property owner.² Given that both the owner of the property and the complainant have the same first name and use the same address, we find that the use of appellant's married name on the complaint form does not run to the core of procedural efficiency.

Based upon the foregoing, it is the decision of the Board of Tax Appeals that the original decrease complaint filed in this matter was sufficient to invoke the jurisdiction of the Cuyahoga County Board of Revision and its dismissal improper. We therefore remand the matter to the board of revision for further consideration.

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

² Indeed, the decision letter in this matter was sent, not to Heather Daprano, but to Heather A. Sypniewski, at the subject property's address.



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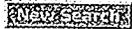
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Entity Number	Business Name	Type	Original Filing Date	Expiry Date	Status	Business Location	County	State
813471	JAMES NAVRATIL DEVELOPMENT CO., INC.	CORPORATION FOR PROFIT	02/27/1992	-	Active	MEDINA	MEDINA	OHIO

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Corporation Details

Corporation Details			
Entity Number	813471		
Business Name	JAMES NAVRATIL DEVELOPMENT CO., INC.		
Filing Type	CORPORATION FOR PROFIT		
Status	Active		
Original Filing Date	02/27/1992		
Expiry Date			
Location: MEDINA	County: MEDINA	State: OHIO	
Agent / Registrant Information			
CHRISTINE NAVRATIL DEETER 403 E WASHINGTON ST MEDINA, OH 44256 Effective Date: 02/27/1992 Contact Status: Active			
Incorporator Information			
JAMES NAVRATIL			
Share Information			
	Type	Par Value	Total
	NO PAR COMMON	0.00	200
Filings			
	Filing Type	Date of Filing	Document Number/Image
	DOMESTIC ARTICLES/FOR PROFIT	02/27/1992	H300_0082
	DOMESTIC CONTINUED EXISTENCE LETTER	09/09/1993	000000117183

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OHIO SECRETARY OF STATE
PROCESSING STATEMENT
12/27/02

H300-0082

CHARTER NUMBER: 813471
ROLL AND FRAME: H300-0082

CORPORATION:

JAMES NAVRATIL DEVELOPMENT CO., INC.

DOCUMENT NUMBER	CODE	FEE
92022704101	ARF	75.00
92022704101	MIS	10.00

062548

RETURN TO: JAMES NAVRATIL DEVELOPMENT CO.
ATT:CHRISTINE
403 F. WASH. ST.
MEDINA, OH 44256

0292

H0300-0088



The State of Ohio

Bob Taft
Secretary of State

913471

Certificate

It is hereby certified that the Secretary of State of Ohio has custody of the Records of Incorporation and Miscellaneous Filings; that said records show the filing and recording of: ARF MIS

_____ of:
JAMES NAVPATIL DEVELOPMENT CO., INC.

United States of America
State of Ohio
Office of the Secretary of State

Recorded on Roll H300 at Frame 0024 of
the Records of Incorporation and Miscellaneous Filings.

Witness my hand and the seal of the Secretary of State at
Columbus, Ohio, this 27TH day of SEP,
A.D. 1902.



Bob Taft
Bob Taft
Secretary of State

HC300-0084

APPROVED

By MHP

Date 2-27-92

Amount \$75

92027 70-1101

Articles Of Incorporation

(Under Chapter 1701.01 et seq.)
Profit Corporation

The undersigned, a majority of whom are citizens of the United States, desiring to form a corporation, for profit, under Sections 1701.01 et seq. of the Revised Code of Ohio, do hereby certify:

FIRST. The name of said corporation shall be _____

James Navratil Development Co., Inc.

SECOND. The place in Ohio where its principal office is to be located is

Medina Medina County.
(City, Village or Township)

THIRD. The purposes for which it is formed are:

Development of real estate for the construction of residences and related structures including all phases of development and the sale of improved and unimproved lots.

HC300-0085

FOURTH. The number of shares which the corporation is authorized to have outstanding is 200 (Please state whether shares are common or preferred and their par value, if any.)

Common stock, no par value

IN WITNESS WHEREOF, We have to subscribed our names, this 26 day of February 19, 92

James Navratil Development Co., Inc. (Name of Corporation)

By: James Navratil, Incorporator

By: _____, Incorporator

By: _____, Incorporator

Print or type Incorporator's Names beneath their signatures.

Articles will be returned unless accompanied by form designating statutory agent. See 1701.07, Revised Code of Ohio.

~~HC300-0082~~

Original Appointment of Statutory Agent

Ohio Corporation
Section 1701.07 Revised Code

The undersigned, being at least a majority of the incorporators of _____

James Navratil Development Co., Inc. hereby appoint
(Name of Corporation)

Christine Navratil Deeter
(Name of Agent)

to be statutory agent upon whom any process, notice or demand required or permitted by statute to be served upon the corporation may be served.

Complete address of the agent is: 403 East Washington Street
(Street)

Medina, Ohio 44256
(City or Village)

Medina County, Ohio 44256
(Zip Code)

NOTE: P.O. Box addresses are not acceptable for cities with populations over 2,000.

Date: 2/26/92


James Navratil
(Incorporator)

(Incorporator)

(Incorporator)

INSTRUCTIONS

- 1) Profit and non-profit articles of incorporation must be accompanied by an original appointment of agent, R.C. 1701.07(B), 1702.09(B).
- 2) The statutory agent for a corporation may be any natural person who is a resident of Ohio, or an Ohio corporation or a foreign profit corporation licensed in Ohio which has a business address in this state and is explicitly authorized by its articles of incorporation to act as a statutory agent, R.C. 1701.07(A), 1702.09(A).
- 3) An original appointment of agent form must be signed by at least a majority of the incorporators of the corporation, R.C. 1701.07(B), 1702.09(B). These signatures must be the same as the signatures on the articles of incorporation.

Revised 1990

(2.)

PLEASE RETURN THE ATTACHED DOCUMENTS TO:

JAMES NAUGHTON DEVELOPMENT CO.
(Name of Firm or Company)

CHRISTINE
(Attention)

403 E. WASH. ST.
(Street Address)

MEDINA, OHIO 44256
(City, State and Zip code)

(216) 725-6661 (Telephone Number)

How many documents are being filed? 1

Type of payment

Check (please indicate check # 85100)

Cash (receipt # _____)

Amount of payment \$ 85100

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CORRESPONDENCE



Mike Kovack
Auditor

Medina County Auditor, Mike Kovack
Property Records

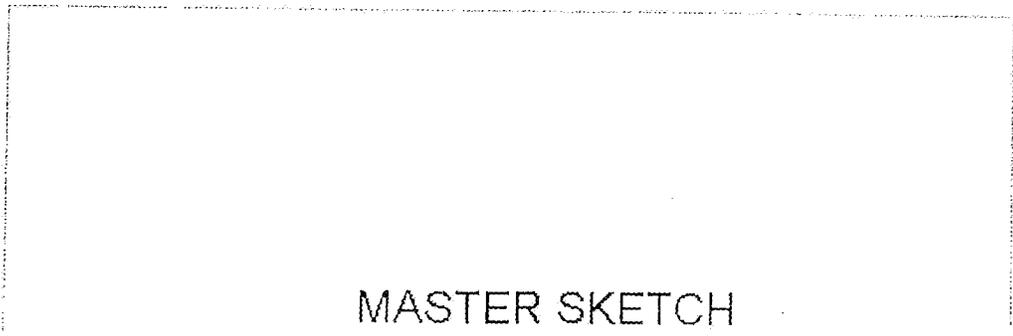
[Tax Bill](#) |
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 [Assessments](#) |
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 [Home](#)

Parcel Number	026-06D-31-056
Owner Name	NAVRATIL JAMES & HILDY
Property Class	447-Office, 1-2 stories
Acreage	1.95
Street Number	4018
Street	MEDINA RD
City	MEDINA
Legal:	LOT 77 MID PT 1.9530 AC

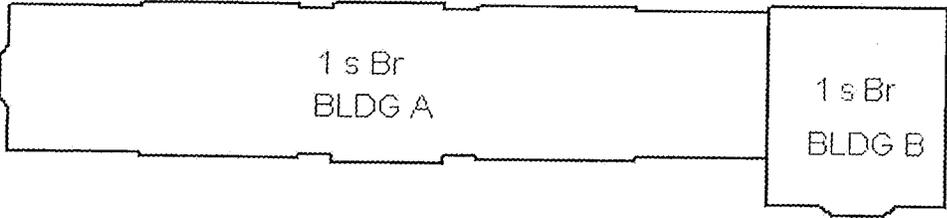
Land Value	394340
Cauv Land	0
Building Value	1030840
Total Value	1425180
Taxable Land Value	138020
Taxable CAUV Land Value	0
Taxable Bldg Value	360790
Taxable Total	498810

Card Number	Year Built	ID	Area	Wall Height	Description
002	2000	001	10723	10	Office Building
003	2000	001	3360	12	Office Building

Addition Improvement Feature	Card No.	Length	Width	Height	Capacity	Description
IMP	002	15	6		90.0	CNPY
IMP	002				35600.0	Paving
IMP	001				0.0	Paving



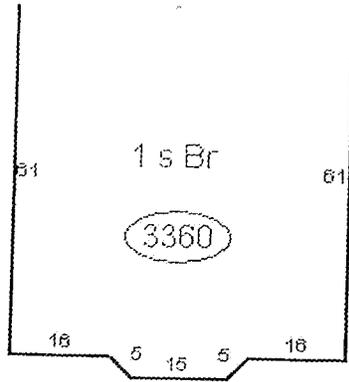
MASTER SKETCH



1

PAVING

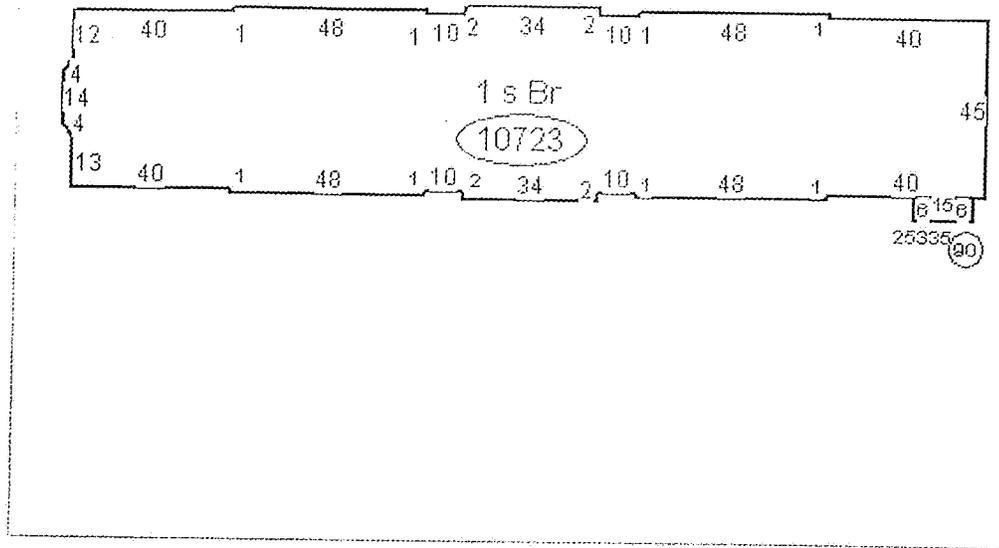
BLDG B



BLDG A

1

PAVING



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Parcel Number	026-06D-31-059
Owner Name	NAVRATIL JAMES & HILDY
Property Class	500-Residential vacant land
Acreage	0.49
Street Number	
Street	MEDINA RD
City	MEDINA
Legal:	LOT 77 MID PT. 4895 AC

Land Value	18030
Cauv Land	0
Building Value	0
Total Value	18030
Taxable Land Value	6310
Taxable CAUV Land Value	0
Taxable Bldg Value	0
Taxable Total	6310

**Sorry, there is no sketch
available for this parcel!**

 (This could be vacant land
or new construction)

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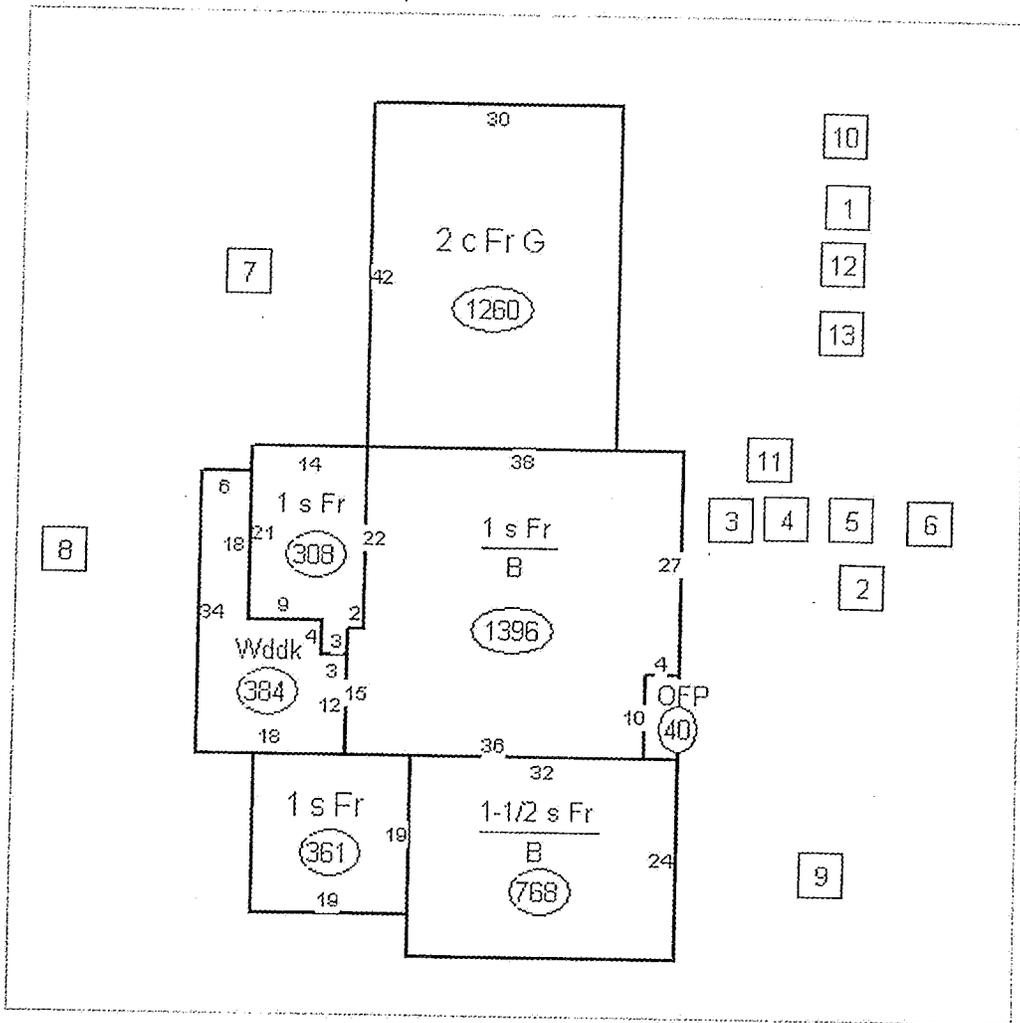
Parcel Number	033-12B-22-051
Owner Name	NAVRATIL JAMES C & HILDY J
Property Class	111-Grain or Gen Farm - Cauv
Acreage	11.0
Street Number	1039
Street	RIDGEWOOD RD
City	SHARON CTR
Legal:	LOT 14 SW PT 11.000A

Land Value	170790
Cauv Land	64180
Building Value	528480
Total Value	592660
Taxable Land Value	59780
Taxable CAUV Land Value	22460
Taxable Bldg Value	184970
Taxable Total	207430

Stories	1.5	Bedrooms	3
Exterior Walls	Siding	Full baths	4
Year Built	1850	Half baths	1
Basement	Full Basement	Area Floor 1.0	2833
Basement area	2164	Area Floor 1.5	384
Heating	Forced hot air	Area Floor 2.0	0
A/C	Yes	Attic area	0
Fireplace stacks	Yes	Garage area	1260
Card Number	001		

Addition Improvement Feature	Card No.	Length	Width	Height	Capacity	Description
ADDN	001				384.0	Wood Deck
ADDN	001				40.0	Open Frame Porch
FEAT	001				1200.0	RR1
IMP	001	16	12		192.0	Residential Shed - Small Util
IMP	001	40	20		800.0	Residential Pool In Ground

IMP	001			0.0	Residential Gazebo
IMP	001	24	20	480.0	Lean-to
IMP	001	200	40	8000.0	Livestock Arena/Stable
IMP	001	40	24	960.0	Livestock Arena/Stable
IMP	001	24	16	384.0	Livestock Arena/Stable
IMP	001	72	38	2736.0	Livestock Arena/Stable
IMP	001			0.0	General Purpose Bldg Wood Pole
IMP	001	220	40	8800.0	Livestock Arena/Stable
IMP	001	36	14	504.0	Cabin
IMP	001	60	14	840.0	Lean-to
IMP	001	40	12	480.0	General Purpose Bldg Wood Pole



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