

IN THE SUPREME COURT OF OHIO

Lutheran Social Services of Central Ohio Village  
Housing, Inc., et al.

Appellant,

v.

Board of Education of the South-Western City  
Schools

Appellee,

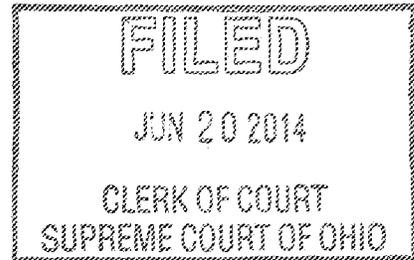
v.

Franklin County Board of Revision and  
Franklin County Auditor,

Appellees.

Case No. **14-1032**

Appeal from the Ohio Board of  
Tax Appeals - Case Nos. 2012-386  
and 2012-387



NOTICE OF APPEAL OF THE BOARD OF EDUCATION OF THE  
SOUTH-WESTERN CITY SCHOOLS

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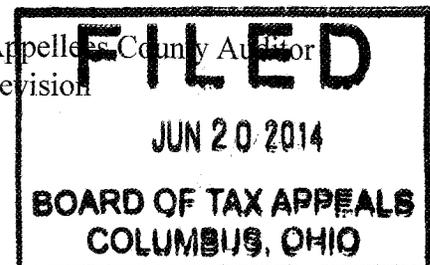
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**IN THE SUPREME COURT OF OHIO**

Lutheran Social Services of Central Ohio Village :  
Housing, Inc., et al.

Appellant,

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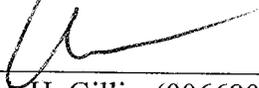
Case No. \_\_\_\_\_

Appeal from the Ohio Board of  
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and 2012-387

NOTICE OF APPEAL OF THE BOARD OF EDUCATION OF THE  
SOUTH-WESTERN CITY SCHOOLS

Now comes Appellant, the Board of Education of the South-Western City School District, and gives notice of appeal to the Supreme Court of Ohio from the decision of the Ohio Board of Tax Appeals in the case of *Lutheran Social Services of Central Ohio Village Housing, Inc. and Lutheran Social Services v. Franklin County Board of Revision, Franklin County Auditor, and Board of Education of the South-Western City Schools*, BTA Case Nos. 2012-386 and 2012-387, rendered on May 23, 2014, a copy of which is attached hereto as Exhibit B. The Errors complained of therein are set forth herein as Exhibit A.

Respectfully submitted,



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South-Western City Schools

## EXHIBIT A - STATEMENT OF ERRORS

(1) The Ohio Board of Tax Appeals (BTA) erred in holding that an appraisal is competent and probative evidence of value merely because: (1) “It provides an opinion of value as of tax lien date; (2) “was prepared for tax valuation purposes;” and (3) was “attested to by a qualified expert.”

(2) The BTA erred by failing to conduct a de novo review of the evidence in the record;

(3) The BTA erred by failing to specifically state the facts and figures upon which its decision is based.

(4) The BTA erred by failing to independently determine the true value of the subject properties.

(5) The BTA erred in accepting appraisal reports as the true value of the subject properties when said reports failed to value all of the real estate.

(6) The BTA erred in accepting appraisal reports as the true value of the subject properties when none of the appraiser’s sale comparables or rent comparables included age-restricted properties such as the subject properties and all were decades older than the subject properties.

(7) The BTA erred in accepting appraisal reports in which none of the sale comparable properties or rent comparable properties contained therein were designed or used for the same purpose as the subject property and no adjustments were made to account for the differences between the properties.

(8) The BTA erred by failing to even acknowledge let alone specifically address any of the evidence and arguments presented by the Board of Education that demonstrated the flaws in and insufficiency of the evidence presented by the property owners and the case law rejecting similar appraisal reports.

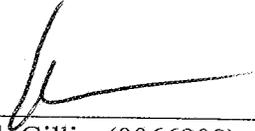
(9) The BTA erred in accepting appraisal reports in which all of the sale comparables were admittedly inferior to the subject property and did not contain the same types of common areas and other amenities that the subject property contains.

(10) The BTA erred by failing to accept the Auditor's original value as the default value of the subject property because the record is devoid of competent and probative evidence to support a reduction in value for the subject property.

(11) The BTA erred in holding that Lutheran Social Services of Central Ohio Village Housing, Inc. and Lutheran Social Services sustained their burdens of proof to prove that the subject properties were over-valued and further failed to prove the true value of the subject properties.

PROOF OF SERVICE ON THE OHIO BOARD OF TAX APPEALS

I hereby certify that a true and complete copy of the foregoing notice of appeal was served upon the Clerk of the Ohio Board of Tax Appeals, as is evidenced by its filing stamp set forth hereon.

  
\_\_\_\_\_  
Mark Gillis (0066908)  
Attorney for Appellants

CERTIFICATE OF SERVICE BY CERTIFIED MAIL

I hereby certify that a true and complete copy of the foregoing notice of appeal was served on the following by certified mail, return receipt requested, with postage prepaid, this 20 th day of June, 2014.

Timothy A. Pirtle, Esq.  
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Franklin County Prosecutor  
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373 South High St., 20<sup>th</sup> Floor  
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Mark Gillis (0066908)  
Attorney for Appellants

**IN THE SUPREME COURT OF OHIO**

Lutheran Social Services of Central Ohio Village :  
Housing, Inc. :

Appellant, :

v. :

Board of Education of the South-Western City :  
Schools :

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Franklin County Board of Revision and :  
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Case No. \_\_\_\_\_

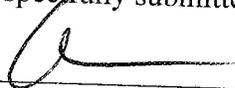
Appeal from the Ohio Board of  
Tax Appeals - Case Nos. 2012-386  
and 2012-387

REQUEST TO CERTIFY ORIGINAL PAPERS TO THE SUPREME COURT OF OHIO

TO: The Clerk of the Ohio Board of Tax Appeals:

The Appellant, who has filed a notice of appeal with the Supreme Court, makes this written demand upon the Clerk and this Board to certify the record of its proceedings and the original papers of this Board and statutory transcript of the Board of Revision in the case *Lutheran Social Services of Central Ohio Village Housing, Inc. and Lutheran Social Services v. Franklin County Board of Revision, Franklin County Auditor, and Board of Education of the South-Western City Schools*, BTA Case Nos. 2012-386 and 2012-387, rendered on May 23, 2014, to the Supreme Court of Ohio within 30 days of service hereof as set forth in R.C. 5717.04.

Respectfully submitted,



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Mark Gillis (0066908)  
Rich & Gillis Law Group, LLC  
Attorneys for Appellant Board of Education

**OHIO BOARD OF TAX APPEALS**

Lutheran Services of Central Ohio Village Housing Inc.,	)	CASE NO(S). 2012-386 and 2012-387
	)	
Appellant(s),	)	(REAL PROPERTY TAX)
	)	
vs.	)	DECISION AND ORDER
	)	
Franklin County Board of Revision, et al.,	)	
	)	
Appellees.	)	

APPEARANCES:

- For the Appellant - Timothy A. Pirtle, Esq.  
2935 Kenny Road, Suite 225  
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- For the County Appellees - Ron O'Brien  
Franklin County Prosecuting Attorney  
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- For the Board of Education - Rich & Gillis Law Group, LLC  
Jeffrey A. Rich  
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Entered **MAY 23 2014**

Mr. Williamson, Mr. Johrendt, and Mr. Harbarger concur.

Appellant appeals decisions of the board of revision (“BOR”) which determined the value of the subject properties, parcel numbers 570-242616 and 570-170045, for tax years 2008, 2009 and 2010. These matters are now considered upon the notices of appeal, the transcripts certified by the BOR pursuant to R.C. 5717.01 and any written argument submitted by the parties. For tax year 2008, the subject properties were initially assessed \$1,250,000 for parcel number 570-242616 and \$1,456,400 for parcel number 570-170045. Decrease complaints were filed with the BOR seeking reductions to the subject properties’ values. The affected board of education (“BOE”) filed counter-complaints objecting to the requests. The BOR issued decisions maintaining the initially assessed valuations, which led to the present appeals.<sup>1</sup>

When cases are appealed from a board of revision to this board, an appellant must prove the adjustment in value requested. See, e.g., *Shinkle v. Ashtabula Cty. Bd. of Revision*, 135

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<sup>1</sup> The BOR also issued decisions for tax year 2011; however, those decisions are not the subject of these appeals.

Ohio St.3d 227, 2013-Ohio-397. As the Supreme Court of Ohio has consistently held, “[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. \*\*\* However, such information is not usually available, and thus an appraisal becomes necessary.” *State ex rel. Park Invest. Co. v. Bd. of Tax Appeals* (1964), 175 Ohio St. 410.

Such is the case in these matters, as the records do not indicate that the subject properties “recently” transferred through qualifying sales. Upon review of property owner’s appraisal evidence, which provides opinions of value as of tax lien date, was prepared for tax valuation purposes, and attested to by a qualified expert, we find the appraisals to be competent and probative and the value conclusions reasonable and well-supported.

It is therefore the order of this board that the subject properties’ true and taxable values, as of January 1, 2008, January 1, 2009 and January 1, 2010, were as follows:

PARCEL NUMBER	TRUE VALUE	TAXABLE VALUE
570-242616	\$810,000	\$283,500
PARCEL NUMBER	TRUE VALUE	TAXABLE VALUE
570-170045	\$700,000	\$245,000

It is the order of the Board of Tax Appeals that the subject properties be assessed in conformity with this decision and order.

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.



A.J. Groeber, Board Secretary