

IN THE SUPREME COURT OF OHIO

Board of Education of the Groveport- Madison Local School District,	:	
	:	Case No. 2014-0882
Appellant,	:	
	:	
v.	:	
	:	Appeal from the Ohio Board of Tax Appeal - Case No. 2012-146
Franklin County Board of Revision, Franklin County Auditor, and Lutheran Social Services of Central OH Groveport Housing	:	
	:	
Appellees.	:	

**MERIT BRIEF OF APPELLANT BOARD OF EDUCATION OF THE
GROVEPORT-MADISON LOCAL SCHOOL DISTRICT**

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STATEMENT OF THE CASE AND FACTS

This is an appeal from the Board of Tax Appeals (BTA) for tax year 2009, involving the determination of the true value of a 48-unit apartment complex for the elderly. Each unit has one bedroom and one bath, and the building has an elevator (property record cards). The apartment complex is located on 3.147 acres of land and was built in 1998. (Supp. 2, Miller appraisal p. 14.)

According to the property owner's appraiser, Donald Miller, the building contains a significantly large amount of "common area," which takes up 34% of the space in the building. The building itself contains a total of 40,534 square-feet of space, but the units occupy only 24,880 square-feet of space. (Supp. 2, Miller appraisal p. 14.) Miller did not describe the common areas and Miller did not value the common areas. Miller testified at the Board of Revision hearing that he placed little or no value on the common areas.

Miller prepared five appraisals for property owned by the Appellee property owner and he used the same methods in each appraisal.¹ To value these properties, Miller typically selects rental comps that are either **30-40 years older** than the subject property or selects brand new properties in the start-up or lease-up phase. In the case at hand, two of Miller's rental comps were built in 1957 and 1973, making both not comparable to the subject property built in 1998 (Supp. 4, 5, Miller appraisal, p. 21, 22.) Two other rental comps were **brand new properties** finished in 2009, which were in the rent-up phase: a brand new property in Canal Winchester, which is not in a comparable location to the subject property, and a brand new Groveport apartment complex (Supp. 3, 6, Miller appraisal, p. 19, 23.) In his sales comparison approach, he used the sales of apartment complexes that were substantially older than the subject, being built

¹ This Court's Case No. 2014-884 deals with two of these properties and Case No. 2014-1032 deals with two other properties. All of these properties are almost identical to each other.

in **1973, 1963, and 1970, and 1980** (Supp. 7-9, 11, Miller appraisal, p. 30 -32, 34.) Miller admitted that all of the apartments were “below average” in condition and “inferior” to the subject property. (Supp. 12, Miller appraisal, p. 35.) In his sales approach, Miller then used the actual sale prices of these properties without adjustments to value the subject property. He did this by creating adjustments that exactly offset the poor condition and extreme age of each of his comparables. For instance, two of the comparables sold for \$32,000 per unit and Miller wanted to adjust these sales down to \$24,000, which was his final value for the subject property. So Miller had to knock off twenty-five percent of the value of these sales. Miller’s Comparable Sale No. 5 was a thirty year old “Cardinal” apartment complex, which consists of prefabricated, modular units that are trucked to the site and bolted to a slab foundation. After 30 years, these units have typically deteriorated to a substantial extent, and Miller acknowledged that these units were “below average” in condition and “inferior” to the subject. However, this property sold for \$31,438 per unit. To knock off almost \$8,000 from the sale price of these units, Miller made a “location” adjustment because this property was located off Livingston Avenue on the east side of Columbus. The bogus nature of this adjustment is shown by the fact that the Cardinal units were actually renting for less than the subject property and the Cardinal project was less valuable per unit than the subject, based on Miller’s own income estimates for the subject property.

The Franklin County Auditor appraised the property for tax year 2009 at \$2,050,000. That value included the value of the common areas in the building (see property record cards). On the other hand, Miller valued the property at only \$1,130,000. (Supp. 1, Miller appraisal, p. 1.)

After hearing the matter, the Board of Revision (BOR) reduced the value to \$1,130,000 for tax year 2009-2010 and in a separate decision placed that same value on the property for tax

year 2011 (two BOR decisions dated January 6, 2012). The Board of Education then appealed these decisions to the Ohio Board of Tax Appeals. The parties waived hearing at the BTA and submitted briefs on the legal and appraisal issues involved in the appeal. In its BTA brief, among other issues, the Board of Education addressed in detail the fact that the property owner's appraiser, Don Miller, had failed to place any value on the extensive common areas and other amenities that are an integral part of the property. Furthermore, the BOE pointed out that the BTA had already rejected an appraisal report like Miller's for precisely this reason in *Cambridge Arms, Ltd. v. Hamilton Cty. Bd. of Revision*, BTA Nos. 90-M-1352 and 90-M-1353, 1992 Ohio Tax LEXIS 1365 (Oct. 30, 1992), and that this Court had affirmed the BTA's decision on that issue. See *Cambridge Arms v. Hamilton Cty. Bd. of Revision*, 69 Ohio St.3d 337, 632 N.E.2d 496 (see the BOE's BTA Merit Brief).

To decide the appeal, the BTA used its now regularly issued standardized template form decision in which all issues before the BTA are resolved by the use of the exact same operative sentence declaring that the appraisal "provides an opinion as of tax lien date, was prepared for tax valuation purposes, and was attested to by a qualified expert" and for these reasons the BTA found "such report to be competent and probative and the value conclusion reasonable and well-supported." (BTA Decision and Order, page 2). (Appx. 9.) The BTA did not address a single issue raised by the Board of Education in its brief and, in its now routine rush to issue a decision, the BTA does not appear to have been aware of its own prior precedent or that of this Court (or at least it did not bother acknowledge the existence of the precedent let alone explain why it was departing from it). The BTA added language on the second page of its template form decision in order to reverse and remand the BOR's decision for tax year 2011 based upon procedural grounds.

The Board of Education filed an appeal with this Court on May 29, 2014.

LAW AND ARGUMENT

Introduction

To decide the appeals before it, the BTA is now regularly issuing its standardized template form decision that has only one or two boilerplate operative sentences by which the BTA purports to resolve all of the issues involved in an appeal. The use of this new template form decision by the BTA is per se unreasonable and unlawful for a number of reasons. In the standardized template decision form used by the BTA to decide the present appeal, the BTA:

- (1) Adopted the property owner's appraisal in one sentence using three specific criteria that literally have nothing to do with the probative nature of the appraisal evidence presented to the BTA;
- (2) Made no findings of fact, and especially none that are essential to the lawful determination of the true value of the property, and did not even identify or otherwise describe the property;
- (3) By refusing to address any issues raised by the Board of Education, the BTA refused to acknowledge its own prior precedent and the precedent established by this Court, which required the BTA to reject the property owner's appraisal; and
- (4) Deprived the Board of Education of its statutory right to be a "party" to the BTA appeal by failing to address a single issue raised by a Board of Education during the course of the appeal.

The consequence of the BTA's use of its new standardized template form decision is to transfer to this Court the BTA's statutory duty to determine the facts upon which true value must be based. This Court must now perform the BTA's duty to determine what facts that are relevant to a determination of the true value of the property in accordance with the statutes and administrative code rules; and it must perform the BTA's duty to "determine the [true] value of the property" in accordance with the facts. Finally, this Court must decide the issues raised by

the BOE without the benefit of having the BTA even comment on, let alone decide, those issues, because the BTA now refuses to do so.

It is difficult to see how this Court can perform its duty to determine whether the BTA's decision is "reasonable and lawful" under R.C. 5717.04, when there is not a single fact set forth in the BTA's decision that shows how the BTA determined the true value of the property. For these reasons, Appellant respectfully requests this Court to hold that the BTA's use of its new standardized template form decision in which the BTA purports to resolve all issues before it one or two boilerplate sentences, fails to set forth a single fact upon which it relied to determine the true value of the property, and fails to address a single issue raised by the Board of Education, is per se illegal and unreasonable and unlawful.

Proposition of Law No. 1:

A decision of the Board of Tax Appeals must be based on probative evidence that is sufficient to prove the true value of the property.

As indicated in the Introduction, the BTA's new standardized template form decision used in this appeal contains only one sentence that is relevant to its determination of the true value of the property. In this one sentence, the BTA accepts and adopts the property owner's appraisal with the following proclamation:

Upon review of property owner's appraisal evidence, [1] **which provides an opinion of value as of tax lien date, [2] was prepared for tax valuation purposes, and [3] attested to by a qualified expert, we find the appraisal to be competent and probative evidence and the value conclusion reasonable and well supported.**" (BTA Decision and Order, page 2, brackets added).²

² A nearly identical operative phrase can be found in the BTA decisions in at least 7 other cases currently pending before this Court. See *Sears Roebuck & Co. v. Franklin Cty. Bd. of Revision*, S. Ct. Case No. 2014-0722; *Board of Edn. of the Columbus City Sch. v. Franklin Cty. Bd. of Revision*, S. Ct. Case No. 2014-0723; *Board of Edn. of the Dublin City Sch. v. Franklin Cty. Bd. of Revision*, S. Ct. Case No. 2014-0881; *Board of Edn. of the South-Western City Sch. v. Franklin Cty. Bd. of Revision*, S. Ct. Case No. 2014-0884; *Board of Edn. of the Columbus City Sch. v. Franklin Cty. Bd. of Revision*, S. Ct. Case No. 2014-0885; *Dayton-Point West Real Estate*

On its face, this sentence clearly violates well-settled principles of law that require a property owner to present “competent and probative” that proves the true value of the property. Probative evidence that is sufficient to “prove” the true value of the property consists of appraisal-related facts or market data. Obviously, none of the BTA’s three criteria, identified by the brackets in the quotation set out above, have anything to do with the “probative” nature of the appraisal evidence, nor are they even relevant in deciding whether an appraisal is “reasonable and well-supported.”

The requirement to present the BTA with “probative” evidence means that the evidence must “prove that the value that [the property owner] proffers is correct.” *Dak, PLL v Franklin Cty. Bd. of Revision*, 105 Ohio St.3d 84, 2005-Ohio- 573; 822 N.E.2d 790, ¶13. The property owner before the BTA must “prove a right to a reduction in value.” *Westlake Med. Investors, L.P. v. Cuyahoga Cty. Bd. of Revision*, 74 Ohio St.3d 547, 549, 660 N.E.2d 467 (1996). “The taxpayers had the obligation to prove their right to a reduction in value.” *Mentor Exempted Village Bd. of Edn. v. Lake Cty. Bd. of Revision*, 37 Ohio St.3d 318, 319; 526 N.E.2d 64 (1988). The property owner must “prove its right to an increase or decrease from the value determined by the board of revision” (*Board of Edn. of the Columbus City Sch. Dist. v. Franklin Cty. Bd. of Revision*, 90 Ohio St.3d 564, 566, 740 N.E.2d 276, 279 (2001)). “[T]he appellant must come forward and demonstrate that the value it advocates is a correct value.” (*Springfield Local Bd. of Edn. v. Summit Cty. Bd. of Revision*, 68 Ohio St.3d 493, 628 N.E.2d 1365 (1994)).

Assoc., LLC, S. Ct. Case No. 2014-0927; *Lutheran Soc. Serv. of Central Ohio Vill. Housing, Inc. v. Franklin Cty. Bd. of Revision*, S. Ct. Case No. 2014-1032. All of the cases were decided by the BTA in 2014. Compare the BTA decision rendered in *Board of Edn. of the Columbus City Sch. v. Franklin Cty. Bd. of Revision*, S. Ct. Case No. 2013-0449 also pending before the Court. That decision was a well-reasoned 16 page decision issued on Feb. 20, 2013. It is now clear that the BTA will continue to summarily declare a value having to perform any of the legally required analysis until instructed otherwise.

The three factors that the BTA cited as justification for its acceptance of the Miller appraisal report (a correct “as of” date; “attested to by a qualified expert”; and an appraisal prepared for tax purposes) have nothing to do with the “probative” nature of the evidence and do not in any manner “establish” or “prove” the true value of the property involved in this appeal. Indeed, these criteria have nothing at all to do with the true value of the property. The first and third requirements (a correct “as of” date and “attested to by a qualified expert”) obviously have nothing to do with the question of whether any appraisal evidence is “probative” or whether the appraiser’s conclusions are “reasonable and well-supported”. These two factors relate only to the legally competent nature of the appraisal as evidence before the BTA, not to the probative nature of the appraisal evidence itself. The second requirement (an appraisal prepared for tax purposes) likewise only pertains to the competency of the appraisal, but says nothing regarding its probativeness in proving the true value of the subject property. Just because an appraisal meets the minimum requirements to be considered competent evidence does not mean that it does not contain errors within the report that render it not probative of value.

This Court’s review of this single sentence, which is the only sentence in the BTA’s decision that relates to the valuation of the property, should be sufficient to justify a reversal of the BTA’s decision. What this Court said in *Colonial Vill., Ltd. v. Washington Cty. Bd. of Revision*, 123 Ohio St.3d 268, 2009 -Ohio-4975, 915 N.E.2d 1196, at the head of ¶ 28, is applicable here:

C. On remand, the BTA has authority to determine the probative value of the evidence before it for each tax year, and the county does not have the burden to prove the accuracy of the appraisal upon which it relies.

The BTA not only “has the authority to determine the probative value of the evidence” but it is required to do so by the constitutional “uniform rule” and the statutes implementing that rule.

Proposition of Law No. 2:

The BTA must determine the facts upon which the true value of the property must be based in accordance with the provisions of both R.C. 5715.01 and the administrative code rules adopted under that section, and the BTA must set forth the relevant facts in its decision.

The BTA’s use of its new standardized template form decision to decide the appeal before it was per se “unreasonable and unlawful” because the BTA does not identify a single fact upon which it relied to determine the true value of the property, and because the BTA refused to address even a single issue raised by the BOE in its brief. This Court has held numerous times that it is impossible for it to review the BTA’s decision as required by R.C. 5717.04 when the BTA fails to set forth the facts upon which its decision is based. As part of the requirement to state the facts upon which it relies is the requirement to address the issues raised by the BOE in its brief.

This Court has stated numerous times that the BTA is required to identify and set forth the relevant “facts” in its decision. This requirement has been referred to as the *Howard* rule or standard, after *Howard v. Cuyahoga Cty. Bd. of Revision*, 37 Ohio St.3d 195, 197, 524 N.E.2d 887 (1988), in which this Court stated the following:

This court is unable to perform its appellate duty when it does not know which facts the BTA selected in rendering its decision. We now require it to state what evidence it considered relevant in reaching its value determinations. Accordingly, the decision of the BTA is reversed and the cause is remanded for reconsideration in conformity with this opinion.

The “facts” upon which the BTA must base its determination of true value are set forth in the Revised Code and the Administrative Code Rules adopted by the Tax Commissioner. Article

XII, Section 2, of the Ohio Constitution states that “[l]and and improvements thereon shall be taxed by uniform rule according to value” and the first sentence of this section refers to “true value in money” as the criterion of “value.” (Appx. 11.) R.C. 5715.01 implements the constitutional “uniform rule” requirement by instructing the Tax Commissioner to “adopt, prescribe, and promulgate rules for the determination of true value and taxable value of real property by uniform rule.” (Appx. 17.) These two provisions set forth both the general “facts” and a large number of specific “facts” upon which true value must be based. R.C. 5715.01 sets forth the “facts” that “shall be used” to determine true value:

The uniform rules shall prescribe methods of determining the true value and taxable value of real property *** which method shall reflect standard and modern appraisal techniques ***. The rules shall provide that in determining the true value of lands or improvements thereon for tax purposes, all facts and circumstances relating to the value of the property, its availability for the purposes for which it is constructed or being used, its obsolete character, if any, the income capacity of the property, if any, and any other factor that tends to prove its true value shall be used. (Appx. 17.)

Adm. Code Rule 5703-25-06(A) implements the statutory requirements set forth above by stating the following:

“True value in money” shall be determined *** on c onsideration of all facts tending to indicate the current or fair market value of the property including, but not limited to, the physical nature and construction of the property, its adaptation and availability for the purpose for which it was acquired or constructed or for the purpose for which it is or may be used, its actual cost, the method and terms of financing its acquisition, its value as indicated by reproduction cost less physical depreciation and all forms of obsolescence if any, its replacement cost, and its rental income-producing capacity, if any. (Appx. 19.)

In *Porter v. Bd. of Revision*, 50 Ohio St.2d 307, 311, 364 N.E.2d 261 (1977), this Court held that the BTA was subject to these requirements: “In determining [true value], this court has held on several occasions that, for tax assessment purposes, all facts and circumstances which may affect the value of the property must be taken into consideration.”

General holdings of this Court that require the BTA to set forth the facts that it relies on to justify its acceptance of an appraisal report are set in *HealthSouth Corp. v. Levin*, 121 Ohio St.3d 282, 2009-Ohio-584, 903 N.E.2d 1179, in citing from *Howard v. Cuyahoga Cty. Bd. of Revision*, 37 Ohio St.3d 195, 197, 524 N.E.2d 887 (1988), ¶ 34 (“the BTA has the duty to state what evidence it considered relevant in reaching its determination”); *Cleveland v. Budget Comm.*, 47 Ohio St.2d 27, 31, 350 N.E.2d 924 (1976) (the BTA’s decision must “set out adequate reasons, supported by the evidence, for its finding”); and *Board of Educ. of the Columbus City Sch. Dist. v. Franklin County Bd. of Revision*, 90 Ohio St.3d 564, 565, 740 N.E.2d 276 (2001) (“We also require the BTA to state what evidence it considers relevant in reaching a value determination”).

The BTA cannot satisfy the *Howard* standard by simply proclaiming that it has found an appraisal to be “competent and probative evidence,” as is done by the BTA in its new standardized template form decision. In *Dublin Senior Community Ltd. Pshp. v. Franklin County Bd. of Revision*, 80 Ohio St.3d 455, 462, 687 N.E.2d 426 (1997), this Court stated the “BTA must analyze the appraisal and set forth its reasons for accepting or rejecting it” and the BTA’s conclusory statement does not constitute an analysis of the Miller appraisal or state the “reasons for accepting or rejecting it.” According to this Court:

If the BTA considered, but did not accept, Swift’s appraisal, it should have set forth that fact in its decision, along with its reasons for not accepting the appraisal. In *Howard v. Cuyahoga County Board of Revision*, 37 Ohio St.3d 195, 197, 524 N.E.2d 887 (1988), we stated, “This court is unable to perform its appellate duty when it does not know which facts the BTA selected in rendering its decision. We now require it to state what evidence it considered relevant in reaching its value determinations.” Before we can rule on the BTA’s decision concerning Swift’s appraisal, the BTA must set forth its determination thereon. On remand, the BTA must analyze the Swift appraisal and set forth its reasons for accepting or rejecting it. *Id.* at 462.

The requirement to state the “facts” based on an analysis of the appraisal means that the BTA must provide this Court with a “detailed explanation” of the specific appraisal data or market data that it relies on to justify its opinion of value. The details of the data to be identified by the BTA are described in *Villa Park Limited v. Clark Cty. Bd. of Revision*, 68 Ohio St.3d 215, 218-219, 625 N.E.2d 613 (1994); *Olmsted Falls Village Assn. v. Cuyahoga Cty. Bd. of Revision*, 75 Ohio St.3d 552, 555, 664 N.E.2d 922 (1996); and in *General Motors Corp. v. Cuyahoga Cty. Bd. of Revision*, 67 Ohio St.3d 310, 617 N.E.2d 1102 (1993). In the *Villa Park Limited* decision, *supra*, the Court reversed a BTA decision because it did not make specific findings of fact of the specific rents and expenses that it relied on to determine the true value of the property:

The decision of the BTA is reversed and remanded to the BTA with instructions to (1) review and reconsider the record, (2) make factual findings, that are supported by the record, of the appropriate economic or market rents and expenses to be used in the income approach to value, and (3) indicate the specific calculations the BTA uses to determine the fair market value or the “true value in money.” *Id.* at 218-219.

The extent of the detailed “facts” required to be set forth by the BTA in its decision was given and described in *General Motors Corp. v. Cuyahoga Cty. Bd. of Revision*, *supra*, where this Court stated the following:

Howard v. Cuyahoga Cty. Bd. of Revision (1988), 37 Ohio St.3d 195, 197, 524 N.E.2d 887, 889, requires that the BTA ‘state what evidence it considered relevant in reaching its value determinations.’ In *Gen. Motors, supra*, 53 Ohio St.3d at 235, 559 N.E.2d at 1330, to the same effect, we said: ‘We can perform our duty to affirm reasonable, and to reverse unreasonable, determinations only when the BTA sets forth its findings and the basis therefor.’ We meant what we said. In our earlier remand, we intended for the BTA, in conformity with the *Howard* standard, and in compliance with our admonition for ‘clarification,’ **to spell out the steps it took to arrive at the true value of GM’s real property for the years in question.** This clarification includes **(1) what amounts or percentages it used for its computation of true value, and the evidence of record supporting them; (2) what evidence it relied on in determining depreciation or obsolescence; and, finally, (3) why it made the particular selections in preference to some other approach, depreciation factor, obsolescence factor or appraiser which opposed that which was chosen by the**

BTA, and how and why it might have deviated from the amounts or percentages used by appraisers whose testimony was presented. Only after seeing this detailed explanation can we be assured that the BTA possessed and used the ‘experience’ and ‘expertise’ that it claimed for itself, and that its decision was not unreasonable or unlawful. *Id.* at 311. (emphasis added.)

The BTA’s decision in the appeal at hand was unreasonable and unlawful because the BTA failed to identify a single appraisal-related fact upon which it relied to justify its determination of the true value of the property. The BTA’s purely conclusory statement that “we find the appraisal to be competent and probative and the value conclusion reasonable and well-supported” does not satisfy any of this Court’s requirements to state the facts upon which the BTA justifies its decision and is not consistent with the provisions of the Constitution and R.C. 5715.01.

Proposition of Law No. 3:

The common areas in any housing project, including the common areas of a subsidized independent living facility, have value for real property tax purposes under the “uniform rule” of valuation set forth in Article XII, Section 2, of the Ohio Constitution.

The property owner’s appraiser, Don Miller, acknowledged that he assigned little or no value to the large common areas in the subject property. There is certainly no basis in law for this conclusion. R.C. 5713.01(B) states that any “improvements” on the land must be “appraised at its true value in money” and R.C. 5713.03 states that the “county auditor, shall determine *** the true value *** of buildings, structures, and improvements located” on the land. (Appx. 14, 16.) R.C. 5709.01(A) states that “[a]ll real property in this state is subject to taxation, except only such as is expressly exempted therefrom.” (Appx. 13.) No part of an elderly housing project, whether federally subsidized or not, can be exempt from taxation. See *NBC-USA Hous., Inc.- Five v. Levin*, 125 Ohio St.3d 394, 395; 2010-Ohio-1553, 928 N.E.2d 715.

The units in an elderly housing project are typically smaller than the units in a standard apartment complex, but the small size of the units is intentionally offset by the fact that the building itself will contain large amounts of common areas and other amenities that can be used and enjoyed by the residents. “Common area” is defined to be “[t]he total area within a property that is not designated for sale or rental, but is available for common use by all owners, tenants, or their invitees”. *Dictionary of Real Estate Appraisal* (1984) at 62. (Appx. 22.) An “amenity” is defined to be “[a] tangible or intangible benefit of real property that enhances its attractiveness or increases the satisfaction of the user.” *Dictionary of Real Estate Appraisal* (1984) at 12. (Appx. 21.)

The Appellee property owner in this appeal had the burden to prove that Miller was correct in effectively exempting 34% of the building by refusing to assign any value to the common areas in the subject property. There is no evidence in the record to show, for instance, that the existence of the large common areas in the building would not “enhance[] its attractiveness or increase[] the satisfaction of the user” and there is no evidence in the record to show that any potential tenant of Appellee’s property, whether the tenant is elderly or not, would not pay additional rent for Appellee’s units because of the large amounts of common areas and amenities that are found within the building. Miller provided no evidence of any kind to support his conclusion that the common areas of the subject property have little or no value. Furthermore, there is no evidence in the record to suggest that potential tenants of Appellee’s property would not be senior citizens who could afford to live in a non-subsidized elderly housing project and would, indeed, find that the large common areas were a benefit for which additional rent would be paid over and above what they would pay for a standard apartment unit.

Contrary to Miller’s opinion, the BTA has previously held that the “common areas” that

are part of a federally subsidized housing project for the elderly, have value for real property tax purposes. To reflect that value, any appraiser valuing this type of real property for tax purposes must appraise the property using either: (1) sales and rental data taken directly from similar non-subsidized elderly housing projects; or (2) if the appraiser uses simple apartment complexes as comparable data, the appraiser must make the necessary “adjustments” to the data to account for the large amounts of “common space” and other amenities found in the elderly housing project. In *Cambridge Arms Ltd., v. Hamilton Cty. Bd. of Revision*, BTA Nos. 90-M-1352 and 90-M-1353, 1992 Ohio Tax LEXIS 1365 (Oct. 30, 1992), the BTA dealt with a 215- unit federally “subsidized housing project for elderly and handicapped occupants” *Id.* at *3. The property owner’s appraiser valued the property using comparable sales and market rental comparables that did “not have amenities commonly built into newer apartment units constructed specifically for the elderly and handicapped.” *Id.* at *5. According to the BTA:

Further, while adjustments downward were made for amenities such as a club room, in no case were adjustments upwards made based upon the fact that the subject property appears to be newer and appears to have amenities desired by the elderly and necessary for the handicapped. Therefore, this Board finds that the market rent comparable of \$375.00 per one bedroom unit and \$575.00 per two bedroom unit is not supported by the evidence. *Id.* at *11.

The BTA’s decision was affirmed by this Court in *Cambridge Arms, Ltd v. Hamilton Cty. Bd. of Revision*, 69 Ohio St.3d 337, 632 N.E.2d 496 (1994). The BTA repeated this conclusion in several cases decided after the original *Cambridge Arms* decision in *Cambridge Arms, Ltd. v. Hamilton Cty. Bd. of Revision*, BTA No. 94-P-1129, 1996 Ohio Tax LEXIS 1281 (Nov. 1, 1996), and in *Cambridge Arms II, Ltd. v. Hamilton Cty. Bd. of Revision*, BTA No. 94-P-1130, 1996 Ohio Tax Lexis 1282 (Nov. 1, 1996).

The property owner had the burden to prove its right to a reduction in the true value of its property. There is no evidence in the record to prove that the claim by the property owner’s

appraiser that the common areas in the subject property had little or no value. As such, the BTA erred in accepting an appraisal that placed little or no value on a significantly large part of the property involved in this appeal and effectively granted the property owner an exemption on 34% of its building.

Proposition of Law No. 4:

The BTA is required to address and decide issues raised by a statutory party that directly relate to the proper determination of the true value of real property.

The BTA was required to address and decide the issues raised by the BOE in its brief because the BOE was a statutory “party” to the BTA’s proceeding, and by refusing to address even a single argument made by the BOE, the BTA essentially deprives the BOE of its statutory rights. Upon the filing of its counter-complaint, the BOE was made a statutory party to both the BOR proceedings and to the BTA’s proceedings under R.C. 5715.19(B). This provision states that “[u]pon the filing of a [counter] complaint under this division, the board of education or the property owner shall be made a party to the action.” R.C. 5717.01 states that an appeal shall be “heard on t he record” by the BTA and the requirement to hear an appeal includes the requirement to consider the arguments made by the parties and to address those arguments in the decision. (Appx. 18.) The need of the BTA to pay at least some attention to the briefs and to address the issues set forth in the briefs was even more critical in the present appeal because the parties waived hearing, which the BTA actually encourages.³

In its brief before the BTA, the Appellant BOE raised several important issues that the BTA did not refer to, address, or decide. One such issue was that the property owner’s appraiser

³ The form notice of appeal available on the BTA’s website specifically states: “All evidence is required to be presented to the BOR, a record of which is transmitted to the BTA for consideration. **BTA hearings are therefore unnecessary unless new evidence has become available since the BOR proceedings.**” (Appx. 23.)

failed to make any adjustments to his comparable sales or rent comparables to account for the fact that the property had a substantial amount of common areas that was not found in the comparables. In *Bedford Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 132 Ohio St.3d 371, 2012-Ohio-2844, 972 N.E.2d 559, ¶ 29, this Court stated that “[w]hen the BTA’s decision is ‘silent on the subject’ of potentially material evidence, that silence makes the court ‘unable to perform its appellate duty,’ with the result that the proper course is to remand so that the BTA may afford the taxpayer the review of the evidence that is its due.” (emphasis added.) As a statutory party to the BTA proceedings, the BOE was entitled to have the BTA address its issues and to resolve them in its decision.

In *RDSOR v. Knox Cty. Bd. of Revision*, 5th Dist. Knox No. 07-CA-12, 2008-Ohio-897, ¶ 26, the Court of Appeals stated that “[t]he court’s hearing of the appeal necessarily contemplates the duty to allow the parties to be heard, and the trial court erred in issuing its decision without providing the parties an opportunity to present their respective arguments relative to the appeal.” The right of public officials to file a brief in an administrative appeal was also recognized by the Montgomery County Court of Appeals in *Borgerding v. City of Dayton*, 91 Ohio App. 3d 96, 97, 631 N.E.2d 1081 (2nd Dist.1993). The right to submit a brief to the BTA is rendered worthless unless there is evidence to show that the BTA actually read the brief and this can occur only when the BTA addresses and decides the arguments and issues raised in said brief.

The BTA’s decision was unreasonable and unlawful because the BTA failed to address a single argument made by the BOE in its briefs.

CONCLUSION

For the reasons set forth herein, this Court is respectfully requested to reverse the decision of the Board of Tax Appeals and to reinstate the Franklin County Auditor’s original

appraised value of the \$2,050,000 because no competent and probative evidence exists which proves that the property has a lower or different value, or in the alternative to remand this appeal back to the BTA with instructions that it address the specific issues raised by Appellant in this appeal, that it specifically determine the relevant facts of the matter, and that it set forth those facts in its decision. Finally, Appellant requests this Court to hold that the BTA's use of its new template form decision with the one sentence referred to by Appellant in this Brief is per se unreasonable and unlawful for the reasons set forth herein.

Respectfully Submitted,

/s/ Mark H. Gillis

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Board of Education of the Groveport-

Madison Local School District

CERTIFICATE OF SERVICE

I hereby certify that a true and complete copy of the foregoing merit brief was served on the following by email transmission and/or regular U.S. mail this 27th day of April 2015.

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/s/ Mark H. Gillis
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Attorney for Appellant

ORIGINAL

IN THE SUPREME COURT OF OHIO

Board of Education of the Groveport
Madison Local Schools,

Appellant,

v.

Franklin County Board of Revision,
Franklin County Auditor, and Lutheran Social
Services of Central OH Groveport Housing

Appellees.

Case No. 14-0882

Appeal from the Ohio Board of
Tax Appeals - Case No. 2012-146

**NOTICE OF APPEAL OF THE BOARD OF EDUCATION OF THE
GROVEPORT MADISON LOCAL SCHOOLS**

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FILED
MAY 29 2014
BOARD OF TAX APPEALS
COLUMBUS, OHIO

FILED
MAY 29 2014
CLERK OF COURT
SUPREME COURT OF OHIO

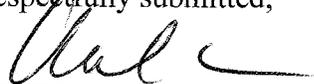
IN THE SUPREME COURT OF OHIO

Board of Education of the Groveport Madison Local Schools,	:	
	:	Case No. _____
Appellant,	:	
	:	
v.	:	
	:	Appeal from the Ohio Board of Tax Appeals - Case No. 2012-146
Franklin County Board of Revision, Franklin County Auditor, and Lutheran Social Services of Central OH Groveport Housing	:	
	:	
Appellees.	:	

NOTICE OF APPEAL OF THE BOARD OF EDUCATION OF THE GROVEPORT MADISON LOCAL SCHOOLS

Now comes the Appellant, the Board of Education of the Groveport Madison Local 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 *Board of Education of the Groveport Madison Local Schools v. Franklin County Board of Revision, Franklin County Auditor, and Lutheran Social Services of Central OH Groveport Housing*, BTA Case No. 2012-146, rendered on May 1, 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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Attorneys for Appellant
Board of Education of the Groveport Madison Local
School District

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 property.

(5) The BTA erred in accepting an appraisal report as the true value of the subject property when said report failed to value more than a third of the subject property.

(6) The BTA erred in accepting an appraisal report as the true value of the subject property when none of the appraiser’s sale comparables or rent comparables were for age-restricted properties such as the subject property.

(7) The BTA erred in accepting an appraisal 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 specifically address any of the 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.

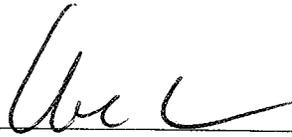
(9) The BTA erred in accepting an appraisal report in which all of the sale comparables were admittedly inferior to the subject property and did not contain the same types of common areas and other amenities that the subject property contains.

(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 OH Groveport Housing sustained its burden of proof before the Franklin County Board of Revision to prove that the subject property was over-valued and further failed to prove the true value of the subject property.

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 Appellant

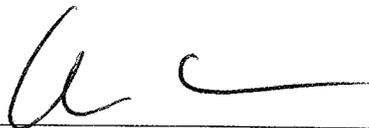
CERTIFICATE OF SERVICE BY CERTIFIED MAIL

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 29 th day of May, 2014.

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IN THE SUPREME COURT OF OHIO

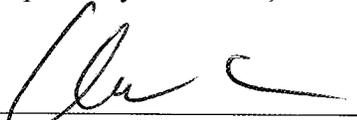
Board of Education of the Groveport Madison Local Schools,	:	
	:	Case No. _____
Appellant,	:	
	:	
v.	:	
	:	Appeal from the Ohio Board of Tax Appeals - Case No. 2012-146
Franklin County Board of Revision, Franklin County Auditor, and Lutheran Social Services of Central OH Groveport Housing	:	
	:	
Appellees.	:	

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 of *Board of Education of the Groveport Madison Local Schools v. Franklin County Board of Revision, Franklin County Auditor, and Lutheran Social Services of Central OH Groveport Housing*, BTA Case No. 2012-146, rendered on May 1, 2014, to the Supreme Court of Ohio within 30 days of service hereof as set forth in R.C. 5717.04.

Respectfully submitted,



 Mark Gillis (0066908)
 Rich & Gillis Law Group, LLC

Attorneys for Appellant Board of Education

OHIO BOARD OF TAX APPEALS

Board of Education of the Groveport Madison))	CASE NO(S). 2012-146
Local Schools,)	
)	(REAL PROPERTY TAX)
Appellant(s),)	
)	DECISION AND ORDER
vs.)	
)	
Franklin County Board of Revision, et al.,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant	-	Rich & Gillis Law Group, LLC Jeffrey A. Rich 6400 Riverside Drive, Suite D Dublin, OH 43017
For the County Appellees	-	Ron O'Brien Franklin County Prosecuting Attorney William J. Stehle Assistant Prosecuting Attorney 373 South High Street, 20 th Floor Columbus, OH 43215
For the Property Owner	-	Timothy A. Pirtle, Esq. 2935 Kenny Road, Suite 225 Columbus, OH 43221

Entered **MAY 01 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 property, parcel number 185-001833, for tax years 2009, 2010 and 2011. This matter is now considered upon the notice of appeal, the transcript certified by the BOR pursuant to R.C. 5717.01 and written argument submitted by the parties. For tax year 2009, the subject property was initially assessed \$2,050,000. A decrease complaint was filed with the BOR seeking a reduced true value. The appellant, the affected board of education (“BOE”), filed a counter-complaint objecting to the request. The BOR issued decisions reducing the true value of the subject property, consistent with the property owner’s appraisal evidence, for tax years 2009, 2010 and 2011, which led to the present appeal.

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 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 this matter, as the record does not indicate that the subject property “recently” transferred through a qualifying sale. Upon review of property owner’s appraisal evidence, which provides an opinion of value as of tax lien date, was prepared for tax valuation purposes, and attested to by a qualified expert, we find the appraisal to be competent and probative and the value conclusion reasonable and well-supported.

However, as to tax year 2011, we must conclude that the BOR did not have jurisdiction to determine the subject property’s value. As previously noted, the underlying complaint and counter-complaint were filed challenging value for tax year 2009, the second year of the triennial period in Franklin County, which would carry forward through the remaining year(s) of the triennial period, i.e., tax year 2010. “The carryover provision, which is set forth in R.C. 5715.19(D), is cut off by either the filing of a new complaint or the statutorily required reappraisal to be performed by the county auditor.” *Jezeq v. Cuyahoga Cty. Bd. of Revision* (Mar. 11, 2013), BTA No. 2010-Y-3831, unreported at 6, fn. 2. As a result, in this matter, any carryover would have ended because the county auditor was statutorily required to conduct the sexennial reappraisal of real property in tax year 2011. *AERC Saw Mill Village Inc., v. Franklin Cty. Bd. of Revision*, 127 Ohio St.3d 44, 2010-Ohio-4468. Therefore, this matter, as it relates to tax year 2011, is remanded to the BOR with instructions to vacate its decision and afford the parties an opportunity to present evidence of value as of January 1, 2011 tax lien date.¹

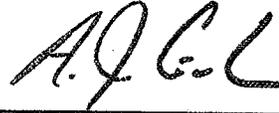
It is therefore the order of this board that the subject properties’ true and taxable values, as of January 1, 2009 and January 1, 2010, were as follows:

PARCEL NUMBER	TRUE VALUE	TAXABLE VALUE
185-001833	\$1,130,000	\$395,500

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

¹ It should be noted that the BOR conducted its hearing on November 9, 2011 and issued its decision on January 6, 2012. However, as the complaint attached to the BOE’s brief demonstrates, the property owner filed a complaint challenging the subject property’s value for tax year 2011 on March 26, 2012. Therefore, it is clear that the BOR inappropriately adjusted the subject property’s value for tax year 2011.

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 handwritten signature in cursive script, appearing to read "A.J. Groeber".

A.J. Groeber, Board Secretary

ty days for persons to change residence in order to be eligible for election.

The governor shall give the persons responsible for apportionment two weeks advance written notice of the date, time, and place of any meeting held pursuant to this section.

(1967)

CONTINUATION OF PRESENT DISTRICT BOUNDARIES.

§14 The boundaries of House of Representatives districts and Senate districts from which representatives and senators were elected to the 107th General Assembly shall be the boundaries of House of Representatives and Senate districts until January 1, 1973, and representatives and senators elected in the general election in 1966 shall hold office for the terms to which they were elected. In the event all or any part of this apportionment plan is held invalid prior to the general election in the year 1970, the persons responsible for apportionment by a majority of their number shall ascertain and determine a plan of apportionment to be effective until January 1, 1973, in accordance with section 13 of this Article.

(1967)

SEVERABILITY PROVISION.

§15 The various provisions of this Article XI are intended to be severable, and the invalidity of one or more of such provisions shall not affect the validity of the remaining provisions.

(1967)

ARTICLE XII: FINANCE AND TAXATION

POLL TAXES PROHIBITED.

§1 No poll tax shall ever be levied in this state, or service required, which may be commuted in money or other thing of value.

(1851, am. 1912)

LIMITATION ON TAX RATE; EXEMPTION.

§2 No property, taxed according to value, shall be so taxed in excess of one per cent of its true value in money for all state and local purposes, but laws may be passed authorizing additional taxes to be levied outside of such limitation, either when approved by at least a majority of the electors of the taxing district voting on such proposition, or when provided for by the charter of a municipal corporation. Land and improvements thereon shall be taxed by uniform rule according to value, except that laws may be passed to reduce taxes by providing for a reduction in value of the homestead of permanently and totally disabled residents, residents sixty-five years of age and older, and residents sixty years of age or older who are surviving spouses of deceased residents who were sixty-five years of age or older or permanently and totally disabled and receiving a reduction in the value of their homestead at the time of death, provided the surviving spouse continues to reside in a qualifying homestead, and providing for income and other qualifications to obtain such reduction. Without limiting the general power, subject to the provisions of Article I of this constitution, to determine the subjects and methods of taxation or exemptions therefrom,

general laws may be passed to exempt burying grounds, public school houses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, and public property used exclusively for any public purpose, but all such laws shall be subject to alteration or repeal; and the value of all property so exempted shall, from time to time, be ascertained and published as may be directed by law.

(1851, am. 1906, 1912, 1918, 1929, 1933, 1970, 1974, 1990)

AUTHORITY TO CLASSIFY REAL ESTATE FOR TAXATION; PROCEDURES.

§2a (A) Except as expressly authorized in this section, land and improvements thereon shall, in all other respects, be taxed as provided in Section 36, of Article II and Section 2 of this article

(B) This section does not apply to any of the following:

(1) Taxes levied at whatever rate is required to produce a specified amount of tax money or an amount to pay debt charges;

(2) Taxes levied within the one per cent limitation imposed by Section 2 of this article;

(3) Taxes provided for by the charter of a municipal corporation.

(C) Notwithstanding Section 2 of this article, laws may be passed that provide all of the following:

(1) Land and improvements thereon in each taxing district shall be placed into one of two classes solely for the purpose of separately reducing the taxes charged against all land and improvements in each of the two classes as provided in division (C)(2) of this section.

The classes shall be:

(a) Residential and agricultural land and improvements;

(b) All other land and improvements.

(2) With respect to each voted tax authorized to be levied by each taxing district, the amount of taxes imposed by such tax against all land and improvements thereon in each class shall be reduced in order that the amount charged for collection against all land and improvements in that class in the current year, exclusive of land and improvements not taxed by the district in both the preceding year and in the current year and those not taxed in that class in the preceding year, equals the amount charged for collection against such land and improvements in the preceding year.

(D) Laws may be passed to provide that the reductions made under this section in the amounts of taxes charged for the current expenses of cities, townships, school districts, counties, or other taxing districts are subject to the limitation that the sum of the amounts of all taxes charged for current expenses against the land and improvements thereon in each of the two classes of property subject to taxation in cities, townships, school districts, counties, or other types of taxing districts, shall not be less than a uniform per cent of the taxable value of the property in the districts to which the limitation applies. Different but uniform percentage limitations may be established for cities, townships, school districts, counties, and other types of taxing districts.

(1980)

5709.01 Taxable property entered on general tax list and duplicate.

- (A) All real property in this state is subject to taxation, except only such as is expressly exempted therefrom.
- (B) Except as provided by division (C) of this section or otherwise expressly exempted from taxation:
- (1) All personal property located and used in business in this state, and all domestic animals kept in this state and not used in agriculture are subject to taxation, regardless of the residence of the owners thereof.
 - (2) All ships, vessels, and boats, and all shares and interests therein, defined in section [5701.03](#) of the Revised Code as personal property and belonging to persons residing in this state, and aircraft belonging to persons residing in this state and not used in business wholly in another state, other than aircraft licensed in accordance with sections [4561.17](#) to [4561.21](#) of the Revised Code, are subject to taxation.
- (C) The following property of the kinds mentioned in division (B) of this section shall be exempt from taxation:
- (1) Unmanufactured tobacco to the extent of the value, or amounts, of any unpaid nonrecourse loans thereon granted by the United States government or any agency thereof.
 - (2) Spirituous liquor, as defined in division (B)(5) of section [4301.01](#) of the Revised Code, that is stored in warehouses in this state pursuant to an agreement with the division of liquor control.
 - (3) Except as otherwise provided in section [5711.27](#) of the Revised Code, all other such property if the aggregate taxable value thereof required to be listed by the taxpayer under Chapter 5711. of the Revised Code does not exceed ten thousand dollars.
 - (a) If the taxable value of such property exceeds ten thousand dollars only such property having an aggregate taxable value of ten thousand dollars shall be exempt.
 - (b) If such property is located in more than one taxing district as defined in section [5711.01](#) of the Revised Code, the exemption of ten thousand dollars shall be applied as follows:
 - (i) The taxable value of such property in the district having the greatest amount of such value shall be reduced until the exemption has been fully utilized or the value has been reduced to zero, whichever occurs first;
 - (ii) If the exemption has not been fully utilized under division (C)(3)(b)(i) of this section, the value in the district having the second greatest value shall be reduced until the exemption has been fully utilized or the value has been reduced to zero, whichever occurs first;
 - (iii) If the exemption has not been fully utilized under division (C)(3)(b)(ii) of this section, further reductions shall be made, in repeated steps which include property in districts having declining values, until the exemption has been fully utilized.
- (D) All property mentioned as taxable in this section shall be entered on the general tax list and duplicate of taxable property.

Effective Date: 07-01-1997

5713.01 County auditor shall be assessor - assessment procedure - employees.

(A) Each county shall be the unit for assessing real estate for taxation purposes. The county auditor shall be the assessor of all the real estate in the auditor's county for purposes of taxation, but this section does not affect the power conferred by Chapter 5727. of the Revised Code upon the tax commissioner regarding the valuation and assessment of real property used in railroad operations.

(B) The auditor shall assess all the real estate situated in the county at its taxable value in accordance with sections [5713.03](#) , [5713.31](#) , and [5715.01](#) of the Revised Code and with the rules and methods applicable to the auditor's county adopted, prescribed, and promulgated by the tax commissioner. The auditor shall view and appraise or cause to be viewed and appraised at its true value in money, each lot or parcel of real estate, including land devoted exclusively to agricultural use, and the improvements located thereon at least once in each six-year period and the taxable values required to be derived therefrom shall be placed on the auditor's tax list and the county treasurer's duplicate for the tax year ordered by the commissioner pursuant to section [5715.34](#) of the Revised Code. The commissioner may grant an extension of one year or less if the commissioner finds that good cause exists for the extension. When the auditor so views and appraises, the auditor may enter each structure located thereon to determine by actual view what improvements have been made therein or additions made thereto since the next preceding valuation. The auditor shall revalue and assess at any time all or any part of the real estate in such county, including land devoted exclusively to agricultural use, where the auditor finds that the true or taxable values thereof have changed, and when a conservation easement is created under sections [5301.67](#) to [5301.70](#) of the Revised Code. The auditor may increase or decrease the true or taxable value of any lot or parcel of real estate in any township, municipal corporation, or other taxing district by an amount which will cause all real property on the tax list to be valued as required by law, or the auditor may increase or decrease the aggregate value of all real property, or any class of real property, in the county, township, municipal corporation, or other taxing district, or in any ward or other division of a municipal corporation by a per cent or amount which will cause all property to be properly valued and assessed for taxation in accordance with Section 36, Article II, Section 2, Article XII, Ohio Constitution, this section, and sections [5713.03](#) , [5713.31](#) , and [5715.01](#) of the Revised Code.

(C) When the auditor determines to reappraise all the real estate in the county or any class thereof, when the tax commissioner orders an increase in the aggregate true or taxable value of the real estate in any taxing subdivision, or when the taxable value of real estate is increased by the application of a uniform taxable value per cent of true value pursuant to the order of the commissioner, the auditor shall advertise the completion of the reappraisal or equalization action in a newspaper of general circulation in the county once a week for the three consecutive weeks next preceding the issuance of the tax bills, or as provided in section [7.16](#) of the Revised Code for the two consecutive weeks next preceding the issuance of the tax bills. When the auditor changes the true or taxable value of any individual parcels of real estate, the auditor shall notify the owner of the real estate, or the person in whose name the same stands charged on the duplicate, by mail or in person, of the changes the auditor has made in the assessments of such property. Such notice shall be given at least thirty days prior to the issuance of the tax bills. Failure to receive notice shall not invalidate any proceeding under this section.

(D) The auditor shall make the necessary abstracts from books of the auditor's office containing descriptions of real estate in such county, together with such platbooks and lists of transfers of title to land as the auditor deems necessary in the performance of the auditor's duties in valuing such property for taxation. Such abstracts, platbooks, and lists shall be in such form and detail as the tax commissioner prescribes.

(E) The auditor, with the approval of the tax commissioner, may appoint and employ such experts, deputies, clerks, or other employees as the auditor deems necessary to the performance of the auditor's duties as assessor, or, with the approval of the tax commissioner, the auditor may enter into a contract with an individual, partnership, firm, company, or corporation to do all or any part of the work; the amount to be expended in the payment of the compensation of such employees shall be fixed by the board of county commissioners. If, in the opinion of the auditor, the board of county commissioners fails to provide a sufficient amount for the compensation of such employees, the auditor may apply to the tax commissioner for an additional allowance, and the additional amount of

compensation allowed by the commissioner shall be certified to the board of county commissioners, and the same shall be final. The salaries and compensation of such experts, deputies, clerks, and employees shall be paid upon the warrant of the auditor out of the general fund or the real estate assessment fund of the county, or both. If the salaries and compensation are in whole or in part fixed by the commissioner, they shall constitute a charge against the county regardless of the amount of money in the county treasury levied or appropriated for such purposes.

(F) Any contract for goods or services related to the auditor's duties as assessor, including contracts for mapping, computers, and reproduction on any medium of any documents, records, photographs, microfiche, or magnetic tapes, but not including contracts for the professional services of an appraiser, shall be awarded pursuant to the competitive bidding procedures set forth in sections [307.86](#) to [307.92](#) of the Revised Code and shall be paid for, upon the warrant of the auditor, from the real estate assessment fund.

(G) Experts, deputies, clerks, and other employees, in addition to their other duties, shall perform such services as the auditor directs in ascertaining such facts, description, location, character, dimensions of buildings and improvements, and other circumstances reflecting upon the value of real estate as will aid the auditor in fixing its true and taxable value and, in the case of land valued in accordance with section [5713.31](#) of the Revised Code, its current agricultural use value. The auditor may also summon and examine any person under oath in respect to any matter pertaining to the value of any real property within the county.

Amended by 129th General Assembly File No. 28, HB 153, §101.01, eff. 9/29/2011.

Effective Date: 08-19-1992; 06-30-2005

Related Legislative Provision: See 129th General Assembly File No. 117, HB 508, §757.10.

5713.03 County auditor to determine taxable value of real property.

The county auditor, from the best sources of information available, shall determine, as nearly as practicable, the true value of the fee simple estate, as if unencumbered but subject to any effects from the exercise of police powers or from other governmental actions, of each separate tract, lot, or parcel of real property and of buildings, structures, and improvements located thereon and the current agricultural use value of land valued for tax purposes in accordance with section [5713.31](#) of the Revised Code, in every district, according to the rules prescribed by this chapter and section [5715.01](#) of the Revised Code, and in accordance with the uniform rules and methods of valuing and assessing real property as adopted, prescribed, and promulgated by the tax commissioner. The auditor shall determine the taxable value of all real property by reducing its true or current agricultural use value by the percentage ordered by the commissioner. 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 may consider the sale price of such tract, lot, or parcel to be the true value for taxation purposes. However, the sale price in an arm's length transaction between a willing seller and a willing buyer shall not be considered the true value of the property sold if subsequent to the sale:

(A) The tract, lot, or parcel of real estate loses value due to some casualty;

(B) An improvement is added to the property. Nothing in this section or section [5713.01](#) of the Revised Code and no rule adopted under section [5715.01](#) of the Revised Code shall require the county auditor to change the true value in money of any property in any year except a year in which the tax commissioner is required to determine under section [5715.24](#) of the Revised Code whether the property has been assessed as required by law.

The county auditor shall adopt and use a real property record approved by the commissioner for each tract, lot, or parcel of real property, setting forth the true and taxable value of land and, in the case of land valued in accordance with section [5713.31](#) of the Revised Code, its current agricultural use value, the number of acres of arable land, permanent pasture land, woodland, and wasteland in each tract, lot, or parcel. The auditor shall record pertinent information and the true and taxable value of each building, structure, or improvement to land, which value shall be included as a separate part of the total value of each tract, lot, or parcel of real property.

Amended by 129th General Assembly File No. 186, HB 510, §1, eff. 3/27/2013.

Amended by 129th General Assembly File No. 127, HB 487, §101.01, eff. 9/10/2012.

Effective Date: 09-27-1983

Related Legislative Provision: See 129th General Assembly File No. 186, HB 510, §3

See 129th General Assembly File No. 127, HB 487, §757.51.

5715.01 Tax commissioner to supervise assessments by county auditors - rules and procedure - county board of revision.

(A) The tax commissioner shall direct and supervise the assessment for taxation of all real property. The commissioner shall adopt, prescribe, and promulgate rules for the determination of true value and taxable value of real property by uniform rule for such values and for the determination of the current agricultural use value of land devoted exclusively to agricultural use. The uniform rules shall prescribe methods of determining the true value and taxable value of real property and shall also prescribe the method for determining the current agricultural use value of land devoted exclusively to agricultural use, which method shall reflect standard and modern appraisal techniques that take into consideration: the productivity of the soil under normal management practices; the average price patterns of the crops and products produced to determine the income potential to be capitalized; the market value of the land for agricultural use; and other pertinent factors. The rules shall provide that in determining the true value of lands or improvements thereon for tax purposes, all facts and circumstances relating to the value of the property, its availability for the purposes for which it is constructed or being used, its obsolete character, if any, the income capacity of the property, if any, and any other factor that tends to prove its true value shall be used. In determining the true value of minerals or rights to minerals for the purpose of real property taxation, the tax commissioner shall not include in the value of the minerals or rights to minerals the value of any tangible personal property used in the recovery of those minerals.

(B) The taxable value shall be that per cent of true value in money, or current agricultural use value in the case of land valued in accordance with section [5713.31](#) of the Revised Code, the commissioner by rule establishes, but it shall not exceed thirty-five per cent. The uniform rules shall also prescribe methods of making the appraisals set forth in section [5713.03](#) of the Revised Code. The taxable value of each tract, lot, or parcel of real property and improvements thereon, determined in accordance with the uniform rules and methods prescribed thereby, shall be the taxable value of the tract, lot, or parcel for all purposes of sections [5713.01](#) to [5713.26](#) , 5715.01 to [5715.51](#) , and [5717.01](#) to [5717.06](#) of the Revised Code. County auditors shall, under the direction and supervision of the commissioner, be the chief assessing officers of their respective counties, and shall list and value the real property within their respective counties for taxation in accordance with this section and sections [5713.03](#) and [5713.31](#) of the Revised Code and with such rules of the commissioner. There shall also be a board in each county, known as the county board of revision, which shall hear complaints and revise assessments of real property for taxation.

(C) The commissioner shall neither adopt nor enforce any rule that requires true value for any tax year to be any value other than the true value in money on the tax lien date of such tax year or that requires taxable value to be obtained in any way other than by reducing the true value, or in the case of land valued in accordance with section [5713.31](#) of the Revised Code, its current agricultural use value, by a specified, uniform percentage.

Effective Date: 09-27-1983; 06-30-2005

5717.01 Appeal from county board of revision to board of tax appeals - procedure - hearing.

An appeal from a decision of a county board of revision may be taken to the board of tax appeals within thirty days after notice of the decision of the county board of revision is mailed as provided in division (A) of section 5715.20 of the Revised Code. Such an appeal may be taken by the county auditor, the tax commissioner, or any board, legislative authority, public official, or taxpayer authorized by section 5715.19 of the Revised Code to file complaints against valuations or assessments with the auditor. Such appeal shall be taken by the filing of a notice of appeal, in person or by certified mail, express mail, facsimile transmission, electronic transmission, or by authorized delivery service, with the board of tax appeals and with the county board of revision. If notice of appeal is filed by certified mail, express mail, or authorized delivery service as provided in section 5703.056 of the Revised Code, the date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service shall be treated as the date of filing. If notice of appeal is filed by facsimile transmission or electronic transmission, the date and time the notice is received by the board shall be the date and time reflected on a timestamp provided by the board's electronic system, and the appeal shall be considered filed with the board on the date reflected on that timestamp. Any timestamp provided by another computer system or electronic submission device shall not affect the time and date the notice is received by the board. Upon receipt of such notice of appeal such county board of revision shall by certified mail notify all persons thereof who were parties to the proceeding before such county board of revision, and shall file proof of such notice with the board of tax appeals. The county board of revision shall thereupon certify to the board of tax appeals a transcript of the record of the proceedings of the county board of revision pertaining to the original complaint, and all evidence offered in connection therewith. Such appeal may be heard by the board of tax appeals at its offices in Columbus or in the county where the property is listed for taxation, or the board of tax appeals may cause its examiners to conduct such hearing and to report to it their findings for affirmation or rejection. An appeal may proceed pursuant to section 5703.021 of the Revised Code on the small claims docket if the appeal qualifies under that section.

The board of tax appeals may order the appeal to be heard on the record and the evidence certified to it by the county board of revision, or it may order the hearing of additional evidence, and it may make such investigation concerning the appeal as it deems proper.

Amended by 130th General Assembly File No. 37, HB 138, §1, eff. 10/11/2013.

Effective Date: 03-14-2003

5703-25-06 Equalization procedures.

(A) "True value in money" shall be determined, in the first instance, by the county auditor as the assessor of real property in the county on consideration of all facts tending to indicate the current or fair market value of the property including, but not limited to, the physical nature and construction of the property, its adaptation and availability for the purpose for which it was acquired or constructed or for the purpose for which it is or may be used, its actual cost, the method and terms of financing its acquisition, its value as indicated by reproduction cost less physical depreciation and all forms of obsolescence if any, its replacement cost, and its rental income-producing capacity, if any. The assessor shall likewise take into consideration the location of the property and the fair market value of similar properties in the same locality.

(B) At least once each six-year period the county auditor of each county, in conformity with the provisions of section [5713.01](#) of the Revised Code, shall view and appraise each parcel of real property and the improvements thereon in the county and this appraisal shall reflect the one hundred per cent true value in money of each parcel appraised, and the auditor shall place each parcel of real property on the tax duplicate at its "taxable value" which is thirty-five per cent of its true value in money.

(C) In the update year the county auditor shall determine whether each parcel of real property and the improvements thereon is appraised at its true value in money, as defined in paragraph (A) of rule 5705-25-05 of the Administrative Code, as of tax lien date of said year. If the auditor finds that there has been either an increase or decrease in value, the auditor shall adjust the tax records to show the true value in money of each parcel and the improvements thereon as well as the "taxable value" thereof, which "taxable value" shall be thirty-five per cent of the true value in money thereof as redetermined by the county auditor as of tax lien date.

(D) In making this triennial update of the true value in money and the "taxable value" of each parcel of real property, the county auditor shall be guided by sales of comparable property for a like use; the sales ratio and other related studies compiled by the tax commissioner for the three calendar years immediately preceding the update year; by the increase or decrease in current building costs and changes in construction technique both after the proper application of depreciation and obsolescence; by the increase or decrease in the net rental income, expenses, and services for comparable property since the year in which the preceding sexennial reappraisal had been completed; and such other indications of increase or decrease in value as may be pertinent, such as test or sample appraisals on a current basis, where sales of real property are limited or in question.

(E) In implementing any increase or decrease in valuation of real property pursuant to this rule or ordered by the tax commissioner pursuant to section [5715.24](#) of the Revised Code, the county auditor shall, when practicable, increase or decrease the taxable valuation of parcels in accordance with actual changes in valuation of real property which occur in different subdivisions, neighborhoods, or among classes of real property in the county. The auditor may increase or decrease the true or taxable value of any lot or parcel of real estate in any township, municipal corporation, or other taxing district by an amount which will cause all real property on the tax list to be valued as required by law, or the auditor may increase or decrease the aggregate value of all real property, or any class of real property, in the county, township, municipal corporation, or other taxing district, or in any ward or other division of a municipal corporation by a per cent or amount which will cause all property to be properly valued and assessed for taxation in accordance with section 36, Article II and section 2, Article XII, Ohio Constitution, and sections [5713.03](#) and [5715.01](#) of the Revised Code, and this rule.

(F) In determining the true value in the year of the sexennial reappraisal or update year of any tract, lot, or parcel of real estate 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. However, the sale price in an arm's length transaction between a willing seller and a willing buyer shall not be considered the true value of the property sold if subsequent to the sale:

(1) The tract, lot, or parcel of real estate loses value due to some casualty;

(2) An improvement is added to the property.

(G) The lien for taxes attaches to all real property on the first day of January. If a building, structure, fixture or other improvement to land is under construction on January first of any year, its valuation shall be based upon its value or percentage of completion as it existed on January first.

(H) When the county auditor revalues real property, notifications of the change in value shall be made as provided in section [5713.01](#) of the Revised Code.

Eff 12-28-73; 11-1-77; 9-18-03

Rule promulgated under: RC [5703.14](#)

Rule authorized by: RC [5703.05](#)

Rule amplifies: RC [5713.01](#) , [5715.01](#)

Replaces: 5705-3-02

R.C. [119.032](#) review dates: 09/18/2008

amenity

(GPM); reverse annuity mortgage (RAM); variable-rate mortgage (VRM).

amenity

1. A pleasant quality.
2. A tangible or intangible benefit of real property that enhances its attractiveness or increases the satisfaction of the user, but is not essential to its use. Natural amenities may include a pleasant location near water or a scenic view of the surrounding area; man-made amenities include swimming pools, tennis courts, community buildings, and other recreational facilities. [3]

American bond. A masonry process in which every fifth, sixth, or seventh course of bricks is laid with the length perpendicular to the wall as a header course.

American Institute of Real Estate Appraisers (AIREA). The organization dedicated to the development of excellence in the real estate appraisal profession. The Appraisal Institute has been a pioneer in appraisal education and is the foremost publisher of appraisal literature. The Institute confers the MAI designation on individuals who demonstrate the knowledge, experience, and judgment necessary to appraise all types of real property and the RM designation on those who demonstrate the ability to value one- to four-family residences.

American Society of Real Estate Counselors (ASREC). The organization of professionals qualified to provide real estate advice and guidance on a fee basis. The Society confers the CRE designation.

American standard. A system for measuring office areas in buildings which was established by the American National Standards Institute.

AMI. *See* alternative mortgage instrument.

AMO®. ACCREDITED MANAGEMENT ORGANIZATION®. *See also* Institute of Real Estate Management (IREM).

amortization. The process of retiring a debt or recovering a capital investment through scheduled, systematic repayment of principal; a

commitment fee. A fee paid by a borrower to a lender who agrees to make funds available at a future date; frequently expressed as a percentage of the expected loan. [5]

committee deed. A deed by a committee or commission appointed by a court to sell a property.

common area. The total area within a property that is not designed for sale or rental, but is available for common use by all owners, tenants, or their invitees; e.g., parking and its appurtenances, malls, sidewalks, landscaped areas, recreation areas, public toilets, truck and service facilities. [14]

common area charges. Income collected from owners or tenants for the operation and maintenance of common areas. [14]

common base. In construction, a single-member base, usually from four to six inches high.

common costs. Costs for items that benefit more than one portion of a project or more than one project within a development, e.g., hallways and elevators in a condominium, streets, parking areas, amenities. [5]

common law

1. The body of customs, usages, and practices developed by the Anglo-Saxons; English law as distinguished from Roman law, canon law, and other legal systems.
2. An ancient, unwritten body of law founded on customs and precedents, as distinguished from statute law.
3. A system of elementary rules and judicial principles that are continually expanded, adapting themselves to changes in trade, commerce, arts, inventions, and the needs of society.

common property. Land in general or a tract of land that is considered public property, in which all persons enjoy equal rights; property not owned by individuals or government, but by groups, tribes, or formal villages. In law, the incorporeal, heritable right of one person in the land of another, e.g., of estovers, of pasture, of piscary.

NOTICE OF APPEAL TO THE BOARD OF TAX APPEALS FROM A DECISION OF A COUNTY BOARD OF REVISION

READ IMPORTANT FILING INFORMATION ON BACK BEFORE COMPLETING THIS FORM

BOR Case No. _____

Appellant, (Please Print)
 v.
 AUDITOR/FISCAL OFFICER AND THE BOARD OF REVISION OF
 _____ County, Ohio, and

For BTA Use

BTA Case No.

Appellee(s). (All other parties to the appeal)
 Appellant appeals a Board of Revision (BOR) decision mailed on (date) _____ for tax year _____. (Attach decision copy).
 Property Owner's name _____
 Property Owner's address _____

	1 st Parcel	2 nd Parcel	3 rd Parcel
Parcel (or registration) No.			
Parcel's Address – Street City, State Zip	-----	-----	-----
Parcel's School District			
Appellant's Opinion of Parcel's Market Value			

Evidence supporting opinion of market value: _____
 (Arm's-length sale of the subject, a qualifying appraisal, or some other evidence – describe)

Appeal of a BOR decision starts a formal adjudication process often involving lawyers, discovery, motions and expert witness (appraiser) testimony. The Small Claims Option avoids much of the formality and resolves simple disputes quickly and inexpensively. More information is in the form instructions.

Small Claims Option (Check One): YES NO Small claims involve simple disputes that can be resolved quickly and inexpensively. Most residential property qualifies for the small claims option but taxpayer consent is required because decisions have no precedential value, they are final for all parties and cannot be appealed. More information is provided in the instruction portion of this form. By electing to have your appeal resolved as a small claim, you understand and agree to these conditions.

Request Hearing (Check One): YES NO All evidence is required to be presented to the BOR, a record of which is transmitted to the BTA for consideration. BTA hearings are therefore unnecessary unless new evidence has become available since the BOR proceedings. If a BTA hearing is scheduled, it will be held in the BTA's offices in Columbus, OH, and your appeal may be dismissed if you do not attend or if you fail to provide prior notice of your intent not to attend. Hearings for small claims, if requested, will be an informal, non-record hearing conducted by telephone only.

Contact Information:

 Appellant or Representative (signature)

 Print Name and Title of Representative

 Mailing Address

 City State Zip

 Email Address

(_____) _____
 Phone Number

(_____) _____
 Fax Number (If any)

 Date