

**IN THE SUPREME COURT OF OHIO**

Boards of Education of the South-Western :  
City Schools and Columbus City Schools, :  
Appellants, : Case No. 2014-0884  
v. :  
Franklin County Board of Revision, : Appeal from the Ohio Board of  
Franklin County Auditor, and Lutheran : Tax Appeal - Case Nos. 2012-144  
Social Services of Central OH Groveport : and 2012-145  
Housing, Inc. and Lutheran Social Services :  
of Central Ohio, Inc. :  
Appellees.

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**MERIT BRIEF OF APPELLANT BOARDS OF EDUCATION OF THE  
SOUTH-WESTERN CITY SCHOOL DISTRICT AND THE  
COLUMBUS CITY SCHOOL DISTRICT**

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**TABLE OF CONTENTS**

Table of Authorities ..... ii

Law and Argument ..... 1

    Reply to Appellees’ Proposition of Law No. 1.....1

    Reply to Appellees’ Proposition of Law No. 3.....7

    Reply to Appellees’ Proposition of Law No. 4.....11

Conclusion .....14

Certificate of Service .....16

Appendix ..... Appx. P.

Ohio Administrative Code §5717-1-16 .....1

**TABLE OF AUTHORITIES**

**Cases**

*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).....4, 8, 9

*Cambridge Arms v. Hamilton Cty. Bd. of Revision*, 69 Ohio St.3d 337, 632 N.E.2d 496 (1994)4, 8

*Cleveland Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 68 Ohio St.3d 336, 626 N.E.2d 933 (1994) .....5

*Crow v. Cuyahoga Cty. Bd. of Revision*, 50 Ohio St.3d 55, 552 N.E.2d 892 (1990) .....5

*Dublin City Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 139 Ohio St.3d 212, 2014-Ohio-1940 .....5

*MB West Chester v. Butler Cty. Bd. of Revision*, 126 Ohio St.3d 430, 2010-Ohio-3781, 934 N.E.2d 928 .....12

*Mentor Exempted Village Bd. of Edn. v. Lake Cty. Bd. of Revision*, 37 Ohio St.3d 318, 526 N.E.2d 64 (1988).....5

*S.-W. City Schools Bd. of Edn v. Franklin Cty. Bd. of Revision*, 10<sup>th</sup> Dist. Franklin No. 14AP-729, 2015-Ohio-1780.....6, 7, 11

*Vandalia-Butler City School Dist. Bd. of Edn. v. Montgomery Cty. Bd. of Revision*, 106 Ohio St.3d 157, 2005-Ohio-4385, 833 N.E.2d 271 .....12

**Statutes & Rules**

Ohio Administrative Code §5717-1-16 .....14

## LAW AND ARGUMENT

### Reply to Appellees' Proposition of Law No. 1:

In its first proposition of law, the appellant Boards of Education argued that the BTA's decision was *per se* unreasonable and unlawful because the BTA failed to set forth even a single fact that was relevant to its determination of the true value of the property before it. The one and only operative sentence in the BTA's entire decision was the following:

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).

As stated by Appellants in their Merit Brief (pages 6 and 7), the three criteria identified by the brackets in the above quotation are not even relevant to the determination of whether the property owners' appraisal (prepared by Donald Miller) constituted "probative" evidence or whether the appraiser's "value conclusions were reasonable and well supported." While the BTA stated that it did "review the property owner's appraisal evidence" there is nothing in the BTA's decision to show that it actually did so. The BTA did not refer to a single fact about the property owner's appraisal in its decision. The standardized template form decision that the BTA used to decide this appeal, and the numerous other appeals now before this Court (see Appellant's Merit Brief at 6, fn. 2), does not even contain a description of the property that is before it or an identification of the type of property involved in the appeal.

Appellees do not, in fact, address the issue raised by Appellants in their first proposition of law. That issue is whether or not what the BTA *actually said it relied upon* to support its decision was reasonable and lawful, and whether the property owners' appraisals could be

adopted by the BTA for no other reason than they provided “an opinion of value as of tax lien date;” were “prepared for tax valuation purposes;” and were “attested to by a qualified expert.”

In the first proposition of law in the Appellee property owners’ merit brief, Appellees err in stating that “the BTA *found* the appraisals probative and competent.” Appellees’ Merit Brief at 3. (emphasis added.) In its decision, the BTA “found” nothing at all: rather the BTA simply declared that “we find the appraisal to be competent and probative evidence and the value conclusion reasonable and well supported.” BTA Decision and Order at 2. (App. Appx. at 9.) A finding of the BTA must be based upon facts, and in this case the BTA cited no relevant facts to support its mere conclusory statement that the property owner’s appraisal constituted “probative evidence and the value conclusion reasonable and well supported.”

Instead, on pages 3 and 4 of their merit brief, Appellees set forth what they claim are the actual facts from the Miller appraisal reports that the BTA *could have* relied upon or “found” to be “probative” evidence had the BTA actually “review[ed] [the] property owner’s appraisal evidence” as it claimed to have done. In other words, Appellees attempt to provide the relevant facts that could support their appraiser’s values. However, the fact remains that the BTA did not specifically state what facts it relied upon in rendering its decision herein. . Second, Appellees attempt to address the obvious errors in the Miller appraisals that show that Miller’s values cannot be the true value of the two properties involved in this appeal. See pages 3 and 4 of Appellees’ merit brief. The issue addressed by Appellees is that Miller’s sales comparison or market approach in each of the two appraisals show that his income approach grossly undervalued the two properties.

In each of the two appraisals, Miller's income approach was based on the four standard components of that approach which estimate: (1) market rents for the property; (2) a stabilized vacancy rate; (3) stabilized operating expenses; and (4) a capitalization rate to be applied to net operating income to transform net operating income into a value estimate. It is possible for the appraiser to err in making any one or more of these estimates or to manipulate the data to arrive at a desired value. That is why the income approach must always be checked or verified by relying on a market approach, which shows what comparable properties actually sell for in the open market notwithstanding any desktop income approach value at which the appraiser might have arrived.

In his income approach for the two properties, Miller arrived at a value of \$26,620 per unit for Grovewood Place, the Grove City apartment complex (\$1,890,000 divided by 71 units); and \$25,000 per unit for Little Brook Place, the Columbus apartment complex, (\$1,100,000 divided by 44 units). These two values are so grossly low that in order to have his sales comparison approach "support" this value, Miller had to use sales comparables in his market approach that were *not even remotely comparable to the two subject properties*. The two subject properties were built in 1994 and 1998. The comparable sales used by Miller were built in 1973, 1963, 1970, 1986, and 1980 (Grovewood Place, Miller's appraisal report, p. 35), and in 1962, 1973, 1963, 1970, and 1965 (Little Brook Place, Miller's appraisal report, p. 36): *eight of ten of these properties were twenty-five to thirty years older than the two subject properties*. Miller admitted in his appraisals that these *all ten of these properties* were "below average" in "quality" and "construction" and were *all "inferior" to the two subject properties* (Grovewood Place, Miller's appraisal report, p. 35; and Little Brook Place, Miller's appraisal report, p. 36).

Historically, when the BTA used to conduct an *independent analysis of the evidence*, it would have rejected Miller's two appraisals on these grounds alone. As shown by the photographs of the comparable properties, the comparables are not even of the same generation of apartment complexes as are the two modern subject properties. Because Miller *had to use the actual sale prices* of his comparables in order *to match in his income approach values*, Miller had to offset the inferior quality, inferior construction, and the substantially older age of these comparable by making compensating adjustments for the larger "size" of the units in each comparable, while refusing at the same time to make any positive adjustments for the fact that each of the two subject properties had large amounts of common areas to account for the smaller size of the individual units. *Eight of the ten comparable properties had no common spaces at all*, when compared to the two subject properties which had 4,181 square feet of common space (Grovewood Place) and 10,930 square feet of common space (Little Brook Place). To make downward adjustments to the comparable sales for the larger "size" of the individual units, while at the same time refusing to make any upward adjustments at all for the substantial amounts of common space in the subject property is an age-old trick and is precisely what the BTA said an appraiser could not do 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), as affirmed by this Court in *Cambridge Arms v. Hamilton Cty. Bd. of Revision*, 69 Ohio St.3d 337, 632 N.E.2d 496 (1994). See Appellants' Merit Brief at 3, 15.

Appellees' reply to this issue misses the point altogether. Appellees respond by claiming that Miller's "*rent comparables*," and not his sales or market comparables, which was the sole point, were similar to the subject properties. Appellees note that Miller's "*5 rent comparables*

\*\*\* were close in proximity in age” to the two subject properties (Appellees’ Merit Brief at 3), and that his “*rent comparables*” were not “older and inferior buildings.” Appellees’ Merit Brief at 4. (emphasis added.)

Finally, Appellees claim that the “BTA does not need to state” what particular “evidence” or appraisal data that it found to support its values “[b]ecause Miller’s appraisals and testimony were the only evidence in the record.” Appellees’ Merit Brief, at 5. However, the mere fact that Miller’s appraisals were the only documentary evidence in the record is not sufficient to prove the true value of the property because the BTA must determine whether any appraisal presented to it is consistent with the laws that govern the determination of true value. Appellees’ and the BTA ignore the fundamental principal requiring a complainant who seeks an increase or decrease in value must prove the right to the requested increase or reduction with competent and probative evidence in the first place. *Cleveland Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision* 68 Ohio St.3d 336, 626 N.E.2d 933 (1994); *Crow v. Cuyahoga Cty. Bd. of Revision*, 50 Ohio St.3d 55, 552 N.E.2d 892 (1990); *Mentor Exempted Village Bd. of Edn. v. Lake Cty. Bd. of Revision*, 37 Ohio St.3d 318, 526 N.E.2d 64 (1988). Any party can present vast quantities of unreliable, unsubstantiated “evidence” that is of little or no probative value or that is otherwise legally insufficient to prove value. An appraisal that “does not comport with the statutory purposes of real-property taxation” is not a valid appraisal. See *Dublin City Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 139 Ohio St.3d 212, 2014-Ohio-1940, ¶ 25 (East Bank II). As a result, the BTA was required to specifically address the arguments submitted by the BOE demonstrating the legal flaws of the Miller appraisals and the findings of the BTA on those points must be supported by the facts contained in the record.

In fact, on May 12, 2015, the 10<sup>th</sup> District Court of Appeals ruled as such in *S.-W. City Schools Bd. of Edn v. Franklin Cty. Bd. of Revision*, 10<sup>th</sup> Dist. Franklin No. 14AP-729, 2015-Ohio-1780 (Bank Street Partners). In *Bank Street Partners*, the Court was presented with a BTA decision, unlike the present case, with at least some, albeit very little, actual analysis of the evidence contained within the record. In response, the Appellate Court correctly held that:

{¶ 34} Although the BTA decision concludes that Bank Street presented insufficient evidence to support the BOR's reduction in value, the ***BTA decision does not contain any factual findings in support of that conclusion.*** With regard to the threshold issue of Clarke's competency to offer his opinion of fair market value, Clarke testified in his capacity as both an owner of the subject real property and as a real estate broker with experience in the local market and knowledge of recent sales of commercial real estate in the area. Because Clarke is an owner of the property, he is competent to offer his opinion of fair market value. The BOE acknowledged Clarke's competency at the proceedings before the BTA, but objected to his opinion of fair market value on other grounds. Because the BTA decision contains no finding regarding Clarke's competency and no ruling upon the objection interposed by the BOR, we are unable to determine whether the BTA engaged in the burden-shifting analysis required by *Worthington*.

{¶ 36} In *Bedford Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 132 Ohio St.3d 371, 2012-Ohio-2844, the Supreme Court "recognized that the ***BTA 'has the duty to state what evidence it considered relevant in reaching its determination,' and we thereby require that the BTA evaluate the evidence before it in making its findings.***" *Id.* at ¶ 18, quoting *HealthSouth Corp. v. Levin*, 121 Ohio St.3d 282, 2009-Ohio-584, ¶ 34, 36. The court further stated:

We hold that the BTA erred by ignoring and failing to weigh the significance of the testimony regarding the seller's tax motivations in allocating the sale price to the subject property. Because it is the duty of the BTA to weigh the evidence and determine the facts concerning valuation, we must remand for proper consideration of the effect of that testimony.

\* \* \*

When 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. *Dublin Senior Community L.P. v. Franklin Cty. Bd. of Revision*, 80 Ohio St.3d 455, 462, 687 N.E.2d 426 (1997), quoting *Howard v. Cuyahoga Cty. Bd. of Revision*, 37 Ohio St.3d 195, 197, 524 N.E.2d 887 (1988). *Id.* at ¶ 3, 29.

In remanding the decision back to the BTA with an order to “examine and evaluate all the evidence before it.” the *Bank Street* Court specifically stated:

The *BTA decision also lacks the type of critical analysis* that was cited with approval by the Supreme Court in *Vandalia-Butler*. *Given the state of the BTA decision, we cannot conclude that the BTA satisfied its duty* to weigh the evidence and determine the facts concerning valuation. *Id.* at ¶ 38.

The very same thing can be said about “the state of the BTA decision” in the present matter. The BTA decision clearly “lacks the type of critical analysis that was cited with approval by the Supreme Court in *Vandalia-Butler*” and there is simply no way for this Court to determine whether the BTA satisfied its “duty to *independently* weigh all of the evidence before it.” In fact, other than citing to the three largely irrelevant factors that the appraisal had the correct “as of” date, was “prepared for tax valuation purposes,” and “attested to by a qualified expert” it is quite clear that the BTA performed no actual analysis of the evidence whatsoever. Otherwise, the BTA would have had to have discussed its own conflicting decision in *Cambridge Arms* and this Court controlling authority affirming the BTA’s decision therein. Without such analysis, it is clear that the BTA merely rubber stamped the BOR’s decision.

**Reply to Appellees’ Proposition of Law No. 3:**

Appellees misconstrue the arguments made by Appellants in their Proposition of Law No. 3. In their Proposition of Law No. 3, Appellants pointed out that Miller’s appraisals were not consistent with law and with prior BTA decisions, one of which was affirmed by this Court, which govern how an appraiser is to treat an apartment complex that is specifically designed to

have smaller-sized units but which have large amounts of common areas to offset the smaller unit sizes. See *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 *Cambridge Arms v. Hamilton Cty. Bd. of Revision*, 69 Ohio St.3d 337, 632 N.E.2d 496 (1994), discussed by Appellants on pages 14 and 15 of their Merit Brief. The typical senior citizens housing project, such as the two apartment complexes involved in this appeal, has smaller units with special features in the units and large amounts of common areas that provide additional amenities to the elderly residents and that offset the small size of the individual units. In the two *Cambridge Arms* decisions cited above, both the BTA and this Court held that an appraiser could not disregard the large amounts of common space and amenities in this type of property.

In his appraisals of the two subject properties, Miller placed no value on any of the common areas; he did not describe the common areas in his appraisals; and nine of the ten comparable sales used to value the properties had no common areas. Miller testified at the BOR that he placed little or no value on any of the common areas.

Appellees' response in its Merit Brief does not address this issue. Instead, Appellees argue that an appraiser does "not need [to do] a separate valuation" of the common areas. Appellees' Merit Brief at 9. Appellees appear to claim that Appellant argued that an appraiser needs to "value common areas separately" and that the "common areas" had to "be valued separately." Appellees' Merit Brief at 9, 10. Of course, Appellants made no such claim. What Appellant did state in Proposition of Law No. 3 was that the laws governing the determination of the true value of real property require the appraiser to take into account the fact that the property he or she was appraising has large amounts of common areas. Even Appellees admit that the

common areas of the two subject properties “ha[ve] value” and that “[i]f the common areas did not have value they would not have been built.” See Appellees’ Merit Brief at 10.

The issue, then, is not whether the common areas have to be “valued separately,” but rather whether the property owner’s appraiser attributed the appropriate value to the common areas through adjustments to his comparables. There is no evidence in this case to show that Miller gave the common areas *any* value at all, and indeed Miller’s appraisal shows that he gave the common areas no value.

As stated above, in his market or sales comparison approach, Miller gave the common areas no value at all. Nine of the ten comparable sales he relied on in the two appraisals had no common areas. Only one of the ten comparable sales had a “clubhouse” of undisclosed size or condition. Miller made a downward or negative adjustment to his comparable sales to reflect the fact that the living units in the comparable sales were larger than the units in the two subject properties. However, Miller made no positive or upward adjustments to the sale price of the comparables to reflect the fact that the two subject properties had large common areas as additional amenities for the residents. In *Cambridge Arms Ltd. v. Hamilton Cty. Bd. of Revision*, BTA Nos. 90-M-1352 and 90-M-1353, 1992 Ohio Tax LEXIS1365 (Oct. 30, 1992), the BTA held that in order to reflect the value of large common areas in properties like the two subject for real property tax purposes, the appraiser must appraise the property using either: (1) sales 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. Miller stated in his appraisals that the

“applicability [of the market approach] in this case is good” and that the market approach was used “to support the primary approach, the income capitalization approach.” Miller appraisals at 36 and 37. However, the values arrived at by Miller is his market approach cannot be correct, which necessarily means that his income approach must be flawed because an even higher value under the sales comparison approach does not “support” Miller’s lowball income approach.

Once again, Appellees argue that *some* of Miller’s “rent comparables”, but not his sales comparables, had common areas, such as clubhouses. Appellees’ Merit Brief at 10. That is not the point. There is no evidence in Miller’s appraisals to show that he distinguished between the rent comparables that had common areas from those that did not in determining the market rents for the subject property. Appellees argue that “to do so would require an analysis of what common area the subject has, and what common areas the comparables have.” Appellees’ Merit Brief at 10. This is an absolutely correct statement and is the reason that Miller’s appraisals must be rejected. As the original complainants before the BOR, Appellees were required to present competent and probative evidence of value. Presenting an appraisal for a property with substantial amounts of common area with no descriptions of that common area and no descriptions of the common areas of those comparables that even had any common areas at all means that the report itself was incomplete and the proper analysis to determine whether or not the entire property was properly valued could not have been conducted by the either the BOR or the BTA.

The incompetency of Miller’s reports are further illustrated by the fact that none of Miller’s sales comparables had any common areas, and that his downward adjustments for the “size” of the units without a compensating upward adjustment for the large amounts of common

areas made his sales comparison approach incorrect, and the sales comparison approach, according to Miller, was a “good” indicator to the value of the two properties. Consequently, his income approach to value was then suspect as a correct market approach would provide no support to Miller’s income approach and in fact would result in a substantially higher value.

**Reply to Appellees’ Proposition of Law No. 4:**

Appellees’ misstate Appellants’ Proposition of Law No. 4. Appellants’ Proposition of Law No. 4 states that “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.” Appellants specifically referred to the issue that the property owner’s appraiser 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. This issue was presented to the BTA in the Appellants’ briefs. However, the BTA made no reference to either this issue or to the briefs submitted by Appellants. The refusal of the BTA to address a critical issue raised by a party in the appeal, and the refusal of the BTA to even acknowledge that it gave any consideration to this issue, is both unreasonable and unlawful. See *Bank Street Partners*, 2015-Ohio-1780, *supra*.

Appellees respond by claiming that “[t]he BTA is not required to address *each* issue raised by a party.” Appellees’ Merit Brief at 11. (emphasis added.) Appellants did not argue that the BTA was required to address “each issue” or all issues put to it, but that it was required to address issues relating to the laws governing the determination of the true value of real property. The requirement to value all parts of real property and to insure that no parts of the two subject properties were improperly exempted from taxation meant that the BTA was required to address

the issue of whether the property owner's appraiser, in fact, valued the subject properties as they actually existed or whether he, in fact, valued the properties as if the large amounts of common areas in each building were exempt from taxation. By refusing to address one of the main issues in the appeal before it, the BTA has not satisfied its statutory duty to independently evaluate all of the evidence properly before it and to independently determine value.

Lastly, the crux of the Board of Education's argument can be summed up in what has to be one of the most ludicrous statements ever argued in the real property tax realm. On page 11 of its brief Appellees make the following argument:

Because the BTA has the option to "confine itself to the record and the evidence certified to it by the BOR" they do not have to entertain briefs. Because they do not have to entertain briefs, they may elect not to address issues raised in briefs in the BTA decisions.

Appellees cite no authority for this utterly ridiculous statement because not only does no authority exist, but this Court's prior decisions are in direct contradiction to Appellees' preposterous claims. First of all, the basic tenant of an "appeal" of a prior decision is the right to argue the case before the appellate tribunal either orally or in writing or both. In other words "the school board plainly possesses a *statutory* right to be heard in the context of valuation appeals." *MB West Chester v. Butler Cty. Bd. of Revision*, 126 Ohio St.3d 430, 2010-Ohio-3781. Furthermore, in *Vandalia-Butler City School Dist. Bd. of Edn. v. Montgomery Cty. Bd. of Revision*, 106 Ohio St.3d 157, 2005-Ohio-4385, 833 N.E.2d 271, this Court unequivocally held that:

The board of education could meet its burden of proof before the BTA by showing through cross-examination of Timberlake's appraiser ***and in a posthearing brief*** that the board of revision had erred when it reduced the value from the amount first determined by the auditor.

Under Appellees' unsupportable theory, the BTA could effectively eliminate any appellant's right to be heard or any ability to meet its burden as appellant by refusing to hold a hearing or reviewing briefs. This could be a very effective tool to be used by the BTA to clear its docket and could be easily used by property owner attorneys to effectively eliminate a board of education's ability to ever defend against an improper or illegal reduction in value.

It must be remembered that in a case where the owner has filed an original complaint seeking a reduction in value, the board of education has no opportunity to conduct discovery before the county board of revision as there are no provisions allowing such a process at the county level.<sup>1</sup> Therefore, it is routine practice for property owners to refuse to permit an appraiser hired by a board of education to inspect the property or to review the financial statements for the subject property for the sole purpose of hindering a board of education's ability to combat the owner's evidence. It is also routine practice for property owner attorneys to produce all evidence at the hearing where the board of education sees it for the first time while the hearing is already in progress. The Board of Education is then charged with reviewing an appraisal for the first time *during the ongoing testimony of the appraiser*. There is no opportunity given to the board of education to research or otherwise vet the appraisal by viewing the comparables or otherwise ensuring that the report meets all of the legal requirements for an appraisal to be competent and probative evidence of value. The first opportunity to perform any such analysis is on appeal before the BTA. To hold that the BTA is not required to read, review and rule upon arguments properly presented to it on appeal and in a merit brief renders the appeal process meaningless

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<sup>1</sup> A property owner never has this situation arise since they own the subject property; they already have knowledge of the relevant information.

since such a ruling would mean that the BTA is not required to listen to, read or ever comment on any legal arguments presented to it.

Finally, the BTA's own rules state:

- (A) Parties are encouraged to file written legal argument in support of their respective positions in compliance with the case management schedules set forth in rules 5717-1-06 or 5717-1-07 of the Administrative Code as applicable. If a hearing is conducted, the board may request briefs from the parties, and parties may file briefs without being so requested. If any party fails to submit a brief within the established time limit, the board may proceed to determine the appeal and exclude the brief from its consideration. After the deadline for submission of briefs has passed, a party may file, as additional authority, relevant cases subsequently decided, but without further argument. OAC 5717-1-16.

The BTA "encourages" parties to file written legal arguments. The rule states that "parties may file briefs without being [] requested. It is only when a brief is untimely filed that the BTA "may proceed to determine the appeal and exclude the brief from its consideration." That did not happen in this case. The BTA requested briefs from the parties by the issuance of a briefing schedule. The BTA claimed to have considered the "written argument submitted by the parties." However, as is argued by the BOE and admitted by Appellees, there is no evidence in the BTA's decision that it even read the briefs as there is certainly no mention of any of the arguments made or more importantly, any analysis or determinations on those arguments.

### **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 \$2,348,500 for the property involved in Grove City appeal (BTA Case No. 2012-144, parcel number 040-001519), and \$1,480,500 for the Columbus property (BTA Case No. 2012-145 parcel number 010-021378), because no competent and probative evidence exists

which proves that the properties have a lower or different value, or in the alternative to remand these appeals back to the BTA with instructions that it address the specific issues raised by Appellant in each appeal and that it specifically determine the relevant facts of the matter, and that it set forth those facts in its decision.

Respectfully Submitted,

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**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 6<sup>th</sup> day of July 2015.

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## 5717-1-16 Briefs.

(A) Parties are encouraged to file written legal argument in support of their respective positions in compliance with the case management schedules set forth in rules [5717-1-06](#) or [5717-1-07](#) of the Administrative Code as applicable. If a hearing is conducted, the board may request briefs from the parties, and parties may file briefs without being so requested. If any party fails to submit a brief within the established time limit, the board may proceed to determine the appeal and exclude the brief from its consideration. After the deadline for submission of briefs has passed, a party may file, as additional authority, relevant cases subsequently decided, but without further argument.

(B) With the exception of this board's decisions, copies of any unreported decisions cited in a brief shall be attached to the brief.

(C) Briefs amicus curiae may be filed with leave of the board and shall be filed according to the briefing deadlines established by the board.

Effective: 10/09/2013

Promulgated Under: [5703.14](#)

Statutory Authority: [5703.14](#)

Rule Amplifies: [5703.02](#)

Prior Effective Dates: 10/20/1977, 3/24/1989, 3/1/1996, 1/14/2005