

CASE NO. 2015-1388

**IN THE
SUPREME COURT OF OHIO**

BOARD OF EDUCATION OF THE HUBER HEIGHTS CITY SCHOOL DISTRICT
Appellant

vs.

MONTGOMERY COUNTY BOARD OF REVISION, et al.,
Appellees

BRIEF OF APPELLEE HUBER HEIGHTS, ABG, LLC

ON APPEAL FROM THE OHIO BOARD OF TAX APPEALS,
CASE NO. 2014-4891

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& JOHNSTON, LTD.**

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STATEMENT OF THE CASE AND THE FACTS

The brief of Appellant Board of Education of the Huber Heights City School District (“BOE”) sets forth what the BOE characterizes as three propositions of law. It should be noted at the outset that Huber Heights ABG, LLC (“Huber ABG”) does not take issue with the propositions of law set forth by the BOE; in fact, those propositions support Huber ABG’s position. The BOE’s arguments fail because each hinges on the failed premise that the testimony and documents Huber ABG presented at the Montgomery County Board of Revision (“BOR”) hearing lacked sufficient competence, credibility and probative value. The reality is that the evidence Huber ABG presented was so competent, credible and probative, that it created a rebuttable presumption that \$550,000.00 was the true value of the Property on January 1, 2013.

Undisputed evidence shows that Huber ABG purchased the property located at 7611 Old Troy Pike in Huber Heights, Ohio (“Property”), for \$550,000.00 in an arm’s length transaction on June 25, 2012. (Testimony of Matthew Rentschler (“Rentschler Testimony”), at BOR Hearing 3:15, 5:20, 7:52; *see also* Appendix A). That same year, Huber ABG spent approximately \$200,000 to fit the Property for its occupant at the time.¹ (Rentschler Testimony, at BOR Hearing 3:23). Huber AGB challenged the valuation of the Property for the 2012 taxable year and the parties agreed to value the Property at \$850,000.00. (Rentschler Testimony, at BOR Hearing 7:52). The approximately thirteen acre parcel where the Property was located was split in 2013 to permit the seller to retain ownership of a portion of the parcel not sold to Huber ABG. The split resulted in a small parcel that retained original parcel number P70 04005 0056 and a new parcel created for the 11.496 acre Property purchased by Huber ABG. (Rentschler Testimony, at BOR Hearing 2:45). The Property containing the building was assigned a new parcel number, P70

¹ The BOE’s brief improperly claims the record is devoid of evidence regarding the specific changes made to the property after the sale. (Merit Brief of BOE, p.9 fn2)

04005 0140, and the auditor assigned the new, now smaller parcel, a tax value of \$2,199,700, representing an increase of more than two hundred fifty percent over the tax valuation of the Property prior to the split.

Huber ABG challenged the 2013 valuation, submitted evidence regarding its purchase of the Property and Matthew Rentschler, an employee at the time, testified at the Board of Revision (“BOR”) hearing on behalf of Huber ABG to the facts laid out above. (Rentschler Testimony, at BOR Hearing 3:15, 5:20, 7:52). Mr. Rentschler was the only witness who testified at the hearing. The BOE presented no evidence to support the auditor’s value (or any other value for that matter). Rather, the BOE simply argued the complaint should be dismissed on the basis that Huber ABG filed two complaints within a three year period. After weighing the evidence before it, the BOR determined the value of Huber ABG’s Property on January 1, 2013 was \$1,282,740 “based on location and condition as testified to.” (BOR Decision).

The BOE subsequently filed an appeal with the Ohio Board of Tax Appeals (“BTA”). Both the BOE and Huber ABG filed waivers of their right to a hearing, indicating their intent to rest on the existing record from the BOR (Appellant BOE’s Waiver of hearing, filed July 10, 2015)—the entirety of which was available through the BTA’s online docket. The parties submitted simultaneous briefs and there was no dispute amongst the parties that the BOR’s \$1,282,740.00 valuation could not be replicated. The issue before the BTA was, therefore, what the true value of the Property was on January 1, 2013 based upon the evidence.

Because the BOE offered no evidence at any stage to support any valuation, the only evidence in the record was the evidence submitted by Huber ABG. By law, the BTA had an independent duty to evaluate that evidence and, to the extent it determined the evidence to be competent, credible and probative, render a decision as to the value of the Property. The BTA

relied on the evidence in the record regarding Huber ABG's purchase of the Property and determined the value of the Property to be \$550,000.00. (BTA's Decision and Order, filed July 23, 2015). The BOE subsequently filed this appeal, arguing the evidence relied upon was not competent, credible or probative. Notably, however, the BOE presented no evidence of its own to challenge the credibility, competence or probative value of Huber ABG's evidence. As a result, the BOE is left with the meritless position that Huber ABG's evidence, on its face, lacked competence, credibility or probative value *or* should be stricken from the record. The argument that certain evidence should be stricken from the record is addressed below in an abundance of caution, but should be quickly disregarded as the BOE failed to make this argument at any stage in the proceedings prior to now.

The BTA's Decision and Order should be affirmed because the BOE fails to demonstrate that BTA erred in exercising its independent duty to determine the value of the Property, let alone abused its discretion by relying on evidence in the record on which the BOE expressly rested its case.

LAW AND ARGUMENT

I. INTRODUCTION

Huber ABG presented competent credible evidence that the fair market value of the Property on January 1, 2013 was \$550,000.00. Huber ABG is in agreement with the BOE that no evidence exists in the record to support the BOR's initial \$1,282,740.00 valuation. (Merit Brief of Appellant BOE, p.4-5). Accordingly, the BTA properly rejected that valuation and exercised its independent duty to evaluate and weigh the evidence in the record. The BTA determined that, based on competent, credible, and probative evidence in the record, the true value of the Property on the January 1, 2013 lien date was \$550,000.00. The BOE takes issue with the BTA's independent evaluation, specifically the weight and credibility the BTA attributed to the evidence in the record. However, nothing in the BOE's brief demonstrates (or even argues) that the BTA abused its discretion in doing so. As a result, the BTA's Decision and Order should be affirmed.

II. STANDARD OF REVIEW

This Court has routinely held that the overall standard of review from a decision of the BTA is whether it is "reasonable and lawful." *Columbus City School Dist. Bd. of Edn. v. Zaino*, 90 Ohio St.3d 496, 497, 2001 Ohio 5, 739 N.E.2d 783 (2001); *Global Knowledge Training, LLC v. Levin*, 127 Ohio St.3d 34, 2010-Ohio-4411, 936 N.E.2d 463, 2010 Ohio LEXIS 2262 (2010); *Gesler v. Worthington Income Tax Bd. of Appeals*, 138 Ohio St.3d 76, 2013-Ohio-4986, ¶ 10, 3 N.E.3d 1177; *Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 10th Dist. No. 12AP-682, 2013-Ohio-4504, ¶ 8. However, this Court has noted more specifically that "[t]he BTA's findings of fact are to be affirmed where the record contains reliable and probative evidence, and the BTA's determination of the credibility of witnesses and its weighing of the evidence are subject to a highly deferential abuse-of-discretion review on appeal." *Worthington City Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 129 Ohio St.3d 3, 2011-Ohio-2316, ¶ 18, 949 N.E.2d 986

(emphasis added) (citing *Olentangy Local Schools Bd. of Edn. v. Delaware Cty. Bd. of Revision*, 125 Ohio St.3d 103, 2010-Ohio-1040, ¶ 15, 926 N.E.2d 302 and *Satullo v. Wilkins*, 111 Ohio St.3d 399, 2006-Ohio-5856, ¶ 14, 856 N.E.2d 954); see also, *Am. Natl. Can Co. v. Tracy*, 72 Ohio St. 3d 150, 152, 1995 Ohio 42, 648 N.E.2d 483 (1995). “The term ‘abuse of discretion’ connotes more than an error of law or judgment; it implies that the [decision maker’s] attitude is unreasonable, arbitrary or unconscionable.” *Blakemore v. Blakemore*, 5 Ohio St.3d 217, 450 N.E.2d 1140, 1983 Ohio LEXIS 754, 5 Ohio B. Rep. 481 (1983).

The BTA in no way abused its discretion by relying on documents and testimony in the record that the Property was purchased for \$550,000.00 in an arm’s length transaction just six months prior to January 1, 2013. Accordingly, the BTA’s Decision and Order was reasonable and lawful and should be affirmed.

III. BURDEN OF PROOF

“When cases are appealed from a board of revision to the BTA, the burden of proof is on the appellant, [in this case the BOE], to prove its right to an increase [in] or decrease from the value determined by the board of revision.” *Columbus City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 90 Ohio St.3d 564, 566 (2001). See also, *Shinkle v. Ashtabula Cty. Bd. of Revision*, 135 Ohio St.3d 227, 2013-Ohio-397; *Sapina v. Cuyahoga Cty. Bd. of Revision*, 136 Ohio St.3d 188, 2013-Ohio-3028, ¶ 26, 992 N.E.2d 1117 “To prevail on appeal, the appellant must present competent and probative evidence supporting the value the appellant asserts.” *Bd. of Educ. of the Columbus City Schs v. Franklin County Bd. of Revision*, 2014-Ohio-4360, ¶19, 20 N.E.3d 1086, 2014 Ohio App. LEXIS 4266 (2014) (internal citations omitted).

Despite bearing the burden of proof at the BTA level, the BOE chose to present no evidence regarding the value of the Property and to rest on the record from the original BOR hearing. In

the absence of any evidence from the auditor or the BOE, Huber ABG presented the only competent, credible, and probative evidence of the Property's true value. Contrary to what the BOE suggests, Huber ABG in no way failed to meet its initial burden of presenting competent, credible and probative evidence of value. Rather, the BOR failed to properly weigh and consider that evidence. It cannot be said that the BTA abused its discretion by correcting the BOR's mistake and determining that the true value of the Property on January 1, 2013 was consistent with the \$550,000.00 sale price from June 25, 2012. As a result, the Decision and Order of the BTA should be affirmed.

IV. HUBER ABG PRESENTED COMPETENT, CREDIBLE AND PROBATIVE EVIDENCE TO SUPPORT THE BTA'S \$550,000.00 VALUATION.

The BTA unquestionably has an independent duty to weigh the evidence and determine value when reviewing board of revision decisions. *Vandalia-Butler City Sch. Bd. Of Educ. V. Montgomery County Bd. of Revision*, 130 Ohio St.3d 291, 2011-Ohio-5078, 958 N.E.2d 131. Being an independent duty, the law is clear that the BTA is not bound by the values advocated or arguments set forth by the parties. *Sapina*, 2013-Ohio-3028 ¶ 26. Ohio law has, however, long recognized that an owner of either real or personal property is, by virtue of such ownership, competent to testify as to the market value of the property. *Smith v. Padgett*, 32 Ohio St.3d 344, 347, 513 N.E.2d 737 (1987).

It is undeniable that evidence existed that the Property was purchased by Huber ABG on June 25, 2012 for \$550,000.00. At the initial BOR hearing, Mr. Rentschler testified on behalf of Huber ABG that the Property at issue was purchased for \$550,000.00 in June of 2012—just six months prior to the valuation date at issue. (Rentschler Testimony, at BOR Hearing 3:15, 5:20, 7:52). In addition, the settlement statement from Huber ABG's purchase of the Property demonstrated that Huber ABG purchased the Property at issue from Muriel Litt, et al., on June 25,

2012 for \$550,000.00. (Appendix A). Because the BOE cannot argue in good faith that no evidence exists regarding the sale, the BOE attempts to argue that this evidence was somehow not credible, competent or probative on its face *or* should be stricken from the record.

Ohio law is clear that “the best evidence of ‘true value in money’ of real property is an actual, recent sale of the property in an arm’s length transaction.” *Conalco v. Bd. of Revision*, 50 Ohio St. 2d 129 (1977); See also, *Worthington City Schs. Bd. of Educ.*, 2011-Ohio-2316. This Court recently reaffirmed that position, indicating “[t]he *only* way a party can show that a sale price is not representative of value is to show that the sale was either not recent or not an arm’s length transaction.” *HIN, LLC v. Cuyahoga Cty. Bd. of Revision*, 138 Ohio St.3d 223, 2014-Ohio-523, ¶14. Furthermore, the burden rests with the opponent of a reported sale price, in this case the BOE, to demonstrate why a sale does not reflect a given property’s value. *Cincinnati Bd. of Edn. V. Hamilton Cty. Bd. of Revision*, 78 Ohio St.3d 325, 327.

A. Huber ABG’s June 25, 2012 purchase of the Property was an arm’s length transaction.

The BOE improperly attempts to shift the burden, arguing Huber ABG failed to prove the sale was arm’s length in nature. As acknowledged in the BOE’s brief, “the submission of basic sale documentation, such as deed and conveyance fee statement, gives rise to a rebuttable presumption that the sale is arm’s length and indicative of value.” (Appellant BOE’s Brief, p. 8) (citing *FirstCal Indus. 2 Acquisitions, LLC v. Franklin County Bd. of Revision*, 125 Ohio St.3d 485, 2010 Ohio 1921). Presumably, this is so because such evidence is considered inherently credible, competent and probative of value.

Once the sale price was entered into evidence (Rentschler Testimony, at BOR Hearing 3:15, 5:20, 7:52; Appendix A), the burden was on the BOE to present evidence rebutting the arm’s length nature of the sale. As previously noted, the BOE failed to produce any evidence at any

stage. As a result, the BTA determination that the \$550,000 sale price was arm's length in nature and reflective of the true value of the property was not an abuse of discretion.

B. Huber ABG's June 25, 2012 purchase of the Property was sufficiently recent to the January 1, 2013 tax lien date.

The BTA noted that Ohio Courts have refrained from setting forth a bright line test to establish whether the sale of a property is sufficiently close to a tax lien date to be presumed to accurately reflect its value. *New Winchester Gardens, Ltd. V. Franklin Cty. Bd. of Revision*, 80 Ohio St.3d 36, 44 (1997) overruled in part on other grounds *Cummins Property Servs., LLC v. Franklin Cty. Bd. of Revision*, 117 Ohio St.3d 516, 2008-Ohio-1473 (indicating that the question of recency varies from case to case and involves factors such as changes in the market). In evaluating the evidence, the BTA considered whether the parcel split that occurred after the sale or the approximately \$200,000 in changes made to the Property rebutted the presumption of recency and determined they did not. (Decision and Order, p.3). Accordingly, the BTA held the June 25, 2012 sale was sufficiently recent.

The BOE would have this Court believe the BTA ignored or failed to consider testimony about the changes made to the property. However, exactly the opposite is true. The BTA directly addressed the testimony in the record that approximately \$200,000 in changes were made, indicating that "although the cost of repairs was considerable as compared to the sale price, no evidence [was] offered to show that these changes substantially changed the property." (BTA Decision and Order, p.4). In further support of its decision, the BTA noted that the BTA has routinely rejected dollar-for-dollar deductions for repairs since this Court's holdings in *Throckmorton v. Hamilton Cty. Bd. of Revision*, 75 Ohio St.3d 227 (1996) and *Hotel Statler v. Cuyahoga Cty. Bd. of Revision*, 79 Ohio St.3d 299.

In addition, the BOE argues, for the first time, that it disputes that the Property was transferred from Muriel Litt, et al., to Huber Heights ABG, LLC on June 25, 2012 for \$550,000.00. If the evidence presented by Huber ABG was somehow inaccurate, the BOE had an opportunity to rebut this evidence by presenting its own evidence. Instead, the BOE asks this Court to rule that the BTA abused its discretion by not assuming that: (1) the changes increased the value of the property, and (2) the BOE disputed the terms of the sale as evidenced in the record. The BOE must take responsibility for its decision to rest on the record and its own failure to present evidence sufficient to meet its burden of proof.

The BOE's mere disagreement with the BTA's analysis fails to in any way demonstrate an abuse of discretion on the part of the BTA. As a result, this Court should affirm the BTA's Decision and Order.

V. THE BOE WAIVED ANY ARGUMENT THAT EVIDENCE SHOULD BE STRICKEN FROM THE RECORD.

The BOE cannot raise arguments here that it failed to make to the BTA (or the BOR). As previously noted, Huber ABG's submission of basic sale documentation, such as the settlement statements attached in Appendix A, creates a rebuttable presumption that the June 25, 2012 sale is arm's length in nature, sufficiently recent, and indicative of the true value of the Property. In an effort to get around the fact that the BOE presented no evidence to rebut said presumptions, the BOE argues, for the very first time in its merit brief to this Court, that the settlement statements should be stricken from the record. The law is well-settled that a litigant's failure to raise an issue before the trial court waives a litigant's right to raise that issue on appeal. *Stores Realty Co. v. Cleveland* (1975), 41 Ohio St.2d 41, 43, 322 N.E.2d 629. Ordinarily, errors which arise during the course of a trial, which are not brought to the attention of the court by objection or otherwise, are waived and may not be raised upon appeal. *Id.* Thus, the BOE cannot raise new issues or legal

theories for the first time here in this Court.

The BOE unquestionably had the opportunity to object to the presentation of these documents at the BOR hearing. However, even if you take the BOE at its word that copies “of [the settlement statement and the BOR’s 2012 tax appeal determination were] never provided to the BOE,...were not discussed at the BOR hearing, and...[were] never admitted into evidence” (Appellant BOE’s Brief, p.8), it certainly had the opportunity to brief the issue to the BTA and did not. Furthermore, even if this Court accepts the BOE’s argument that it was unaware such documents were placed into the record at the BOR level, it is disingenuous to argue the BTA erred by considering them, when the BOE filed a waiver with the BTA explicitly stating that it “consent[ed] to the instant appeal being decided upon the existing record” (Appellant BOE’s Waiver of hearing, filed July 10, 2015)—the entirety of which was available online at the time of such filing and which record clearly and unambiguously labeled the documents at issue “EvidencePresented.” (See Board of Tax Appeals Docket, 2013.0829 Evidence.pdf).

The BTA cannot possibly have erred by considering documents that the BOE explicitly consented to it considering. At minimum, the BOE was required to raise this issue with the BTA and did not. As a result, it waived any argument it may have had regarding striking evidence in the record. Regardless, even if this Court were to ignore the documents in the record, there was testimony—separate and apart from the challenged documents—regarding the sale of the Property. As a result, this Court should affirm the BTA’s Decision and Order.

CONCLUSION

The BOE's arguments all rest on the failed premise that the evidence presented by Huber ABG at that BOR hearing lacked competence, credibility or probative value. The BOE attempts to claim the only evidence presented by Huber ABG was that relating to the 2012 valuation. The reality, however, is that Huber ABG presented testimony about its June 25, 2012 purchase of the Property and the settlement statements associated with that purchase. This evidence is so competent, credible and probative that the law presumes the value of the Property is consistent with the sale price evidenced therein.

The BOE cannot point to any evidence that the BTA failed to consider, nor can it point to any evidence it presented to rebut what is contained in the record. As a result, the BTA properly exercised its independent duty to consider all the competent, credible and probative evidence and determined that: (1) Huber ABG's purchase of the Property was arm's length in nature; (2) Huber ABG's purchase of the Property was sufficiently recent to the January 1, 2013 tax lien date; and (3) the true value of the Property was consistent with the June 25, 2012 sale price of \$550,000.00. This Court should, therefore, affirm the Ohio Board of Tax Appeals July 23, 2015 Decision and Order.

Respectfully submitted,
CRITCHFIELD, CRITCHFIELD &
JOHNSTON, LTD.

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served via electronic mail and regular U.S.

mail this 21st day of December, 2015 upon:

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APPENDIX A

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1 S. Main St Suite 330
Dayton, OH 45402
Phone: (937) 223-8378

SELLER'S STATEMENT

SETTLEMENT DATE: June 25, 2012

ORDER NO.: 38120363

PURCHASER: HUBER HEIGHTS ABG, LLC, A
MISSOURI LIMITED LIABILITY
COMPANY
4216 Dewitt Avenue
Mattoon, IL 61938

SELLER: MURIEL LITT

MURIEL LITT AND KAREN LITT LIPPES,
SUCCESSOR TRUSTEES TO SOLOMON S.
LITT, TRUSTEE OF THE SOLOMON S. LITT
DECLARATION OF LIVING TRUST DATED
DECEMBER 20, 1991

JEFFREY ROSENBERG

STEVEN ROSENBERG

DAVID DYBVIG, TRUSTEE OF THE
MARTHA MEYER REVOCABLE TRUST
UNDER AGREEMENT DATED DECEMBER
29, 2003

PROPERTY: 7611 OLD TROY PIKE
HUBER HEIGHTS, OH 45424

Sales Price	\$550,000.00
Reimbursements/Credits	\$0.00
Total Reimbursements/Credits	\$0.00
Gross Amount Due to Seller	\$550,000.00
Less: Charges and Deductions	
Commission to Oberer Realty Services Ltd.	\$11,000.00
Proceeds to David Dybvig, Trustee of the Martha Meyer Trust	\$119,411.38
Proceeds to Muriel Litt and Karen Litt Lippes, Successor Trustees to Solomon S Litt Trust	\$159,961.24
Proceeds to Muriel Litt	\$78,761.50
Proceeds to Jeffrey Rosenberg	\$59,655.68
Proceeds to Steven Rosenberg	\$59,655.68
Deed Preparation to William H. Frapwell, Attorney At Law	\$250.00
Conveyance Fee to Montgomery County Auditor	\$1,650.00
Transfer Fee for parcel to City of Huber Heights to Montgomery County Auditor	\$0.50
Survey Fee to Choice One Engineering	\$225.00
Filing Fees	\$792.00
Filing Fees (Estimated) - Deeds to Huber Heights ABG, Deed to City of Huber Heights, Affidavit of Facts (Re: old leases),	\$524.00

File No: 38120363

Release		
Filing of REA - estimated	\$100.00	
Advance Filing of Affidavit and Mortgage Release -	\$168.00	
Reimburse Chicago Title		
Legal fees to Dinsmore & Shohl		\$5,517.50
Title Company Fees to Chicago Title Company, LLC		\$850.00
Closing Fee	\$200.00	
Title Exam	\$300.00	
Title Commitment	\$50.00	
Courier Fee	\$100.00	
Closing Protection Seller - Paid from Litt Trust Proceeds	\$50.00	
Closing Protection Seller Paid from M. Litt Proceeds	\$50.00	
Closing Protection Seller - Paid from S. Rosenberg Proceeds	\$50.00	
Closing Protection Seller - Paid from J. Rosenberg Proceeds	\$50.00	
Title Insurance to Chicago Title Company, LLC		\$1,512.50
Owner's/ Leasehold Basic	\$1,162.50	
A17 Access & Entry Owners	\$75.00	
ALTA 19 Contiguity-Multiple Pa	\$25.00	
ALTA 25 Same as Survey	\$75.00	
OH 101.1 Survey Del - Owner's	\$50.00	
ALTA 17.1 Access & Entry-Indir	\$125.00	
June 2012 Tax Installment to Montgomery County Treasurer		\$24,246.05
Escrow for 2012 Taxes to Chicago Title Company, LLC		\$26,510.97
Escrow Fee to Chicago Title to hold Tax Escrow- \$50.00 will be split equally by buyer and seller. Fee will be collected when tax escrow is disbursed.		\$0.00
		\$0.00
Total Charges and Deductions		\$550,800.00
Net Amount Due To Seller		\$0.00

Seller understands the Closing or Escrow Agent has assembled this information representing the transaction from the best information available from other sources and cannot guarantee the accuracy thereof. The lender involved may be furnished a copy of this statement.

Seller understands that tax and insurance proration and reserves were based on figures for the preceding year or supplied by others or estimates for the current year, and in the event of any change for current year, all necessary adjustments must be made between Purchaser and Seller directly.

The undersigned hereby authorizes Chicago Title Company, LLC to make expenditure and disbursements as shown above and approves same for payment. The undersigned also acknowledges receipt of Loan Funds, if applicable, in the amount shown above and a receipt of a copy of this Statement.

Escrow Agent:

Chicago Title Company, LLC

By:
Name:
Title:

Cheryl L. White

Sellers:

Muriel Litt
MURIEL LITT

Muriel Litt
MURIEL LITT, SUCCESSOR CO-TRUSTEE TO SOLOMON S. LITT,
TRUSTEE OF THE SOLOMON S. LITT DECLARATION OF LIVING
TRUST DATED DECEMBER 20, 1991

Karen Litt Lippe
KAREN LITT LIPPE, SUCCESSOR CO-TRUSTEE TO SOLOMON S.
LITT, TRUSTEE OF THE SOLOMON S. LITT DECLARATION OF LIVING
TRUST DATED DECEMBER 20, 1991

JEFFREY ROSENBERG

STEVEN ROSENBERG

DAVID DYBVIC, TRUSTEE OF THE MARTHA MEYER REVOCABLE
TRUST UNDER AGREEMENT DATED DECEMBER 29, 2003

Chicago Title Company, LLC
 1 S. Main St Suite 330
 Dayton, OH 45402
 Phone: (937) 223-8378

PURCHASER'S STATEMENT

SETTLEMENT DATE: June 25, 2012

ORDER NO.: 38120363

PURCHASER: HUBER HEIGHTS ABG, LLC, A
 MISSOURI LIMITED LIABILITY
 COMPANY
 4216 Dewitt Avenue
 Matteson, IL 61888

SELLER: MURIEL LITT

MURIEL LITT AND KAREN LITT LIPPES,
 SUCCESSOR TRUSTEES TO SOLOMON S.
 LITT, TRUSTEE OF THE SOLOMON S. LITT
 DECLARATION OF LIVING TRUST DATED
 DECEMBER 20, 1991

JEFFREY ROSENBERG

STEVEN ROSENBERG

DAVID DYBEVIG, TRUSTEE OF THE
 MARTHA MEYER REVOCABLE TRUST
 UNDER AGREEMENT DATED DECEMBER
 29, 2003

PROPERTY: 7611 OLD TROY PIKE
 HUBER HEIGHTS, OH 45424

Purchase Price	\$550,000.00
Plus: Charges	
Commission to EVEREST GROUP	\$11,000.00
Transfer Fee to Montgomery County Auditor	\$0.50
Survey Fee to Choice One Engineering	\$225.00
Filing Fees	\$100.00
Filing of REA - estimated	\$100.00
Title Company Fees to Chicago Title Company, LLC	\$585.00
Closing Fee	\$200.00
Title Exam	\$300.00
Title Commitment	\$50.00
Courier Fee	\$20.00
Closing Protection - Buyer	\$15.00
Title Insurance to Chicago Title Company, LLC	\$1,512.50
Owner's/ Lendhold Basic	\$1,162.50
A17 Access & Entry Owners	\$75.00
ALTA 19 Contiguity-Multiple Pa	\$25.00
ALTA 25 Same as Survey	\$75.00
OH 101.1S Survey Fee - Owner's	\$50.00
ALTA 17.1 Access & Entry-Indic	\$125.00
Escrow for 2012 Taxes to Chicago Title Company, LLC	\$23,258.30
Escrow Fee to Chicago Title to hold Tax Escrow - \$50.00 will be split equally by buyer and seller. This fee will be collected when tax escrow is disbursed.	\$0.00
	\$0.00

File No: 38120363

Total Charges	\$36,681.30
Gross Amount Due from Purchaser	\$366,681.30
Less: Credits	
Earnest Deposit	\$25,000.00
Total Credits	\$25,000.00
Balance Due From Purchaser	\$361,681.30

Purchaser understands the Closing or Escrow Agent has assembled this information representing the transaction from the best information available from other sources and does not guarantee the accuracy thereof. The lender involved may be furnished a copy of this statement.

Purchaser understands that tax and insurance provisions and reserves were based on figures for the preceding year or supplied by others or estimates for the current year, and in the event of any change for current year, all necessary adjustments must be made between Purchaser and Seller directly.

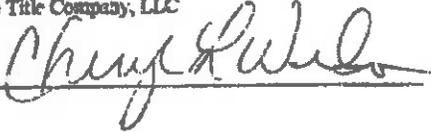
The undersigned hereby authorizes Chicago Title Company, LLC to make expenditure and disbursements as shown above and approve same for payment. The undersigned also acknowledges receipt of Loan Funds, if applicable, in the amount shown above and a receipt of a copy of this Statement.

Escrow Agent:

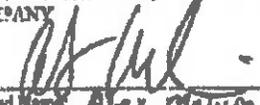
Purchaser:

Chicago Title Company, LLC

By:
Name:
Title:



JUPITER HEIGHTS ABG, LLC/A MISSOURI LIMITED LIABILITY COMPANY

By: 
Printed Name: Alex Melvin
Title: Managing Member

File No: 38120363

Escrow Agent:

Chicago Title Company, LLC

By: _____
Name: _____
Title: _____



Seller:

MURIEL LITT

MURIEL LITT, SUCCESSOR CO-TRUSTEE TO SOLOMON S. LITT,
TRUSTEE OF THE SOLOMON S. LITT DECLARATION OF LIVING
TRUST DATED DECEMBER 20, 1991

KAREN LITT LIPPES, SUCCESSOR CO-TRUSTEE TO SOLOMON S.
LITT, TRUSTEE OF THE SOLOMON S. LITT DECLARATION OF
LIVING TRUST DATED DECEMBER 20, 1991

JEFFREY ROSENBERG

STEVEN ROSENBERG



DAVID DYBVIG, TRUSTEE OF THE MARTHA MEYER REVOCABLE
TRUST UNDER AGREEMENT DATED DECEMBER 29, 2003