

IN THE SUPREME COURT OF OHIO

NOTICE OF APPEAL FROM THE BOARD OF TAX APPEALS

Giant Oil, Inc.	:	CASE NO.
	:	
Appellant	:	On Appeal from the
	:	Ohio Board of Tax Appeals
v.	:	
	:	
Ashland County Board of Revision,	:	BTA Case No: 2015-930
Ashland County Auditor, Ashland City	:	
School District Board of Education,	:	
Tax Commissioner of Ohio	:	
	:	
Appellees	:	

NOTICE OF APPEAL OF APPELLANT, GIANT OIL, INC.

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NOTICE OF APPEAL OF APPELLANT, GIANT OIL, INC.

Appellant, Giant Oil, Inc., an Ohio LLC, (“Taxpayer”) hereby gives notice of its appeal as of right, pursuant to R.C. 5717.04, to the Supreme court of Ohio, from a Decision and Order of the Board of Tax Appeals (“BTA”), journalized on April 14, 2016, in Case No. 2015-930. A true copy of the BTA’s Decision and Order being appealed is attached hereto as “Exhibit A” and is incorporated herein by reference. The Appellant Taxpayer complains of the following errors in the BTA’s Decision and Order:

1. The Board of Tax Appeals’ decision and order is unreasonable and unlawful because the Taxpayer provided that board with separate and sufficient valuation information relating to the subject property, the personal property, and the goodwill under Taxpayer’s purchase contract at issue per *FirstCal Indus. 2 Acquisitions, L.L.C. v. Franklin Cty. Bd. of Revision*, 125 Ohio St.3d 485, 2010-Ohio-1921.
2. The Board of Tax Appeals’ decision and order is unreasonable and unlawful because that board did not properly consider Taxpayer’s President’s testimony as sufficient corroborating and best available evidence in allocating values to the various types of property and goodwill under the purchase contract for the subject property per *Sapina v. Cuyahoga Cty. Bd. of Revision*, 136 Ohio St.3d 188, 2013-Ohio-3028.
3. The Board of Tax Appeals’ decision and order is unreasonable and unlawful because that board did not properly consider Taxpayer’s supporting documentation as sufficient corroborating and best available evidence in allocating values to the various types of property under the purchase contract for the subject property.
4. The Board of Tax Appeals’ decision and order is unreasonable and unlawful because that board did not properly consider Taxpayer’s President’s experience and knowledge in the gasoline station-convenience store industry in determining the strength and sufficiency of the evidence he presented at the Board of Tax Appeals merit hearing.
5. The Board of Tax Appeals’ decision and order is unreasonable and unlawful because that board determined that goodwill and personal property experts’ reports and valuations were needed in addition to Taxpayer’s President’s experience and knowledge in determining the allocated values to those assets separate and apart from the subject property.

6. The Board of Tax Appeals abused its discretion when it heard but did not properly consider the Taxpayer's President's testimony at the Board of Tax Appeals merit hearing, and, as a result, its decision and order is unreasonable and unlawful.
7. The Board of Tax Appeals' decision and order is unreasonable and unlawful because the Board of Tax Appeals ignored the Taxpayer's President's competent, probative, and credible testimony on value at the Board of Tax Appeals merit hearing.
8. The Board of Tax Appeals abused its discretion when it heard but did not properly consider the Taxpayer's appraisal witness's testimony at the Board of Tax Appeals merit hearing, and, as a result, its decision and order is unreasonable and unlawful.
9. The Board of Tax Appeals' decision and order is unreasonable and unlawful because the Board of Tax Appeals ignored the Taxpayer's appraisal witness's competent, probative, and credible testimony on value at the Board of Tax Appeals merit hearing.
10. The Board of Tax Appeals abused its discretion when it heard but did not properly consider gasoline station-convenience store industry market evidence distinguishing that industry from other industries in asset purchase contract matters, and, as a result, its decision and order is unreasonable and unlawful.
11. The Board of Tax Appeals' decision and order is unreasonable and unlawful because the Appellees provided no evidence at the Board of Tax Appeals merit hearing and the Board of Revision merit hearing held prior in time in support of their respective positions.
12. The Board of Tax Appeals abused its discretion by not considering all of the evidence presented to it at its merit hearing.
13. The Board of Tax Appeals' decision and order is unreasonable and unlawful because it is against the manifest weight of the evidence.
14. The Board of Tax Appeals unreasonably and unlawfully failed to value the subject property and parcel at its true value in money as required by the Ohio Constitution and case law.
15. The Board of Tax Appeals' decision violates the Taxpayer's right to due process under both the Ohio Constitution and the United States Constitution and, as a result, is unreasonable and unlawful.
16. The Board of Tax Appeals' decision results in an unlawful taking of property under both the Ohio Constitution and the United States Constitution and, as a result, is unreasonable and unlawful.

Appellant requests that the Court vacate the Board of Tax Appeals' decision and order the Board of Tax Appeals to properly re-consider the Taxpayer's President's testimony, the

Taxpayer's appraisal witness's testimony, and Taxpayer's supporting documentation in determining the subject property's true value applicable to the subject parcel.

Respectfully submitted,

/s/ David P. Suich

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CERTIFICATE OF SERVICE

The undersigned does hereby certify that a copy of the Notice of Appeal was sent via certified mail, return receipt requested to the following on this **12th** day of May, 2016:

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