

OHIO BOARD OF TAX APPEALS

Board of Education of the Olentangy)	
Local Schools,)	
)	Case No. 00-A-1675
Appellant,)	
)	
)	(Real Property Tax)
vs.)	
)	
)	DECISION AND ORDER
Delaware County Board of Revision,)	
Delaware County Auditor, and)	
Greif Bros. Corp.,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant -

Rich, Crites, & Wesp
Mark H. Gillis
20 East Broad Street
3rd Floor
Columbus, Ohio 43215-3682

For the County
Appellees -

W. Duncan Whitney
Delaware County Prosecuting Attorney
Courthouse
Delaware, Ohio 43015

For the Appellee
Property Owner -

Greif Bros. Corporation
425 Winter Road
Delaware, Ohio 43015

Entered: November 30, 2001

Mr. Johnson, Ms. Jackson, and Ms. Margulies concur.

This cause and matter came on to be considered by the Board of Tax Appeals upon a notice of appeal filed herein by the above-named appellant from a decision of the Delaware County Board of Revision. In said decision, the board of revision determined the taxable value of the subject real property for tax year 1999.

The matter was submitted to the Board of Tax Appeals upon the notice of appeal, the statutory transcript certified to this Board by the county board of revision, and the record of the hearing before this Board. The appellee property owner notified this Board that it would waive its appearance at the merit hearing and, although duly notified by letter of the date and time of said hearing, the county appellees made no appearance.

The subject property is located in the Liberty Township/Olentangy Local Schools taxing district and is identified on the auditor's records as parcel numbers 419-440-03-059-000 and 418-330-01-067-001. The value of the parcels, as determined by the county auditor and retained by the board of revision, is as follows:

#419-440-03-059-000

	TRUE VALUE	TAXABLE VALUE
Land	\$ 337,200	\$ 118,020
Building	\$ -0-	\$ -0-
Total	\$ 337,200	\$ 118,020

#418-330-01-067-001

	TRUE VALUE	TAXABLE VALUE
Land	\$ 16,500	\$ 5,780
Building	\$ -0-	\$ -0-
Total	\$ 16,500	\$ 5,780

In its notice of appeal, the appellant board of education has alleged that the correct value is as follows:

#419-440-03-059-000

	TRUE VALUE	TAXABLE VALUE
Land	\$ 514,800	\$ 180,180
Building	\$ -0-	\$ -0-
Total	\$ 514,800	\$ 180,180

#418-330-01-067-001

	TRUE VALUE	TAXABLE VALUE
Land	\$ 25,200	\$ 8,820
Building	\$ -0-	\$ -0-
Total	\$ 25,200	\$ 8,820

The property under consideration was sold August 6, 1999 for \$540,000. In March 2000, relying upon the sale price obtained, the board of education filed a complaint against the valuation of real property with the Delaware County Board of Revision seeking an increase in the subject's value. The board of revision ultimately declined to change the values assigned by the auditor since the second parcel under consideration did not exist on tax lien date, due to its split from the first parcel, which occurred after January 1, 1999. The BOR likened the split to a zoning change and determined that it would not affect the property's value until the next tax year, thus making the sale inapplicable to the split parcel for tax lien year 1999.

This Board, in *Big Walnut City Schools Bd. of Edn v. Delaware Cty. Bd. of Revision* (Sept. 7, 2001), B.T.A. No. 00-R-1702, unreported, addressed a similar argument. Therein we stated:

“* * * the plain language of R.C. 5715.19 authorizes a board of education to file a complaint against valuation for any property in its jurisdiction that appears on the tax list. It is uncontroverted in the existing record the parcel that is the subject of the BOE's complaint did, in fact, appear on the tax list and duplicate for 1999.

“Consequently, the BOE was entitled to file a complaint on that parcel pursuant to R.C. 5715.19.”

A similar result is warranted herein. Although the second parcel whose value is being challenged in this instance may not have existed on January 1, 1999, the Auditor properly performed his statutory duty by creating a new parcel,¹ and acted appropriately by placing it on the tax list for the then current tax year, i.e., 1999. See R.C. 319.28. The board of education was authorized to file its complaint for such parcel since the parcel appeared on the 1999 tax list and duplicate.

We next address the issue of the subject's valuation. At this Board's hearing, counsel for the appellant sought a total value of \$540,000 and referenced the deed and conveyance fee statement which evidence the August 6, 1999 sale for that amount.

The Ohio Supreme Court has consistently held that the best evidence of true value of real property is an actual recent arm's-length sale. *Zazworsky v. Licking Cty. Bd. of Revision* (1991), 61 Ohio St.3d 604; *Hilliard City School Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1990), 53 Ohio St.3d 57; *State, ex rel. Park Investment Co. v. Bd. of Tax Appeals* (1964), 175 Ohio St. 410. Further, we have previously held that a copy of a real property conveyance fee statement, not otherwise controverted, is competent and probative evidence of value in an arm's-length sale. See *Bd. of Ed. of the Princeton School Dist. v. Butler Cty. Bd. of*

¹ R.C. 319.20 provides in part:

“After complying with section 319.202 * * * of the Revised Code and on application and presentation of title, with the affidavits required by law, * * * the county auditor shall transfer any land or town lot or part thereof, * * * charged with taxes on the tax list, from the name in which it stands into the name of the owner, when rendered necessary by a conveyance * * *.

“* * *

“The auditor shall endorse on the deed or other evidence of title presented to him that the proper transfer of the real estate described in such deed has been made in his office or that it is not entered for taxation, and sign the auditor's name to such deed.”

Revision (Dec. 20, 1991), B.T.A. No. 90-J-920, unreported; *Bounds, MAI v. Butler Cty. Bd. of Revision*, (August 7, 1992), B.T.A. No. 90-M-838, unreported. *Bd. of Ed. of the Princeton School Dist. v. Butler Cty. Bd. of Revision* (Jan. 28, 1993), B.T.A. No. 90-J-830.

Since the board of education has submitted evidence of the recent sale, the burden shifts to the opposing parties to submit evidence that the sale was not arm's-length. No competent or probative evidence rebutting the presumption that the sale price is the best evidence of value is contained within the record. Accordingly, this Board finds that the best evidence of value of the subject property is its \$540,000 sale price paid on August 6, 1999.

Therefore, based upon the record before this Board, we determine that the value of the subject property as of January 1, 1999 shall be as follows:

#419-440-03-059-000

	TRUE VALUE	TAXABLE VALUE
Land	\$ 514,800	\$ 180,180
Building	\$ -0-	\$ -0-
Total	\$ 514,800	\$ 180,180

#418-330-01-067-001

	TRUE VALUE	TAXABLE VALUE
Land	\$ 25,200	\$ 8,820
Building	\$ -0-	\$ -0-
Total	\$ 25,200	\$ 8,820

The Auditor of Delaware County is hereby ordered to cause his records to reflect the value determined herein for the subject real property and to assess the same in accordance therewith as provided by law.

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