

**OHIO BOARD OF TAX APPEALS**

Kanwal N. Singh,	)	
	)	
Appellant,	)	CASE NO. 2003-A-422
	)	
vs.	)	(REAL PROPERTY TAX)
	)	
	)	ORDER
Franklin County Board of Revision,	)	
Franklin County Auditor, and the Board of	)	
Education of the Gahanna-Jefferson Public	)	(Dismissing Appeal)
Schools,	)	
	)	Affirmed on Appeal Mar. 11, 2004
	)	Franklin Cty. (10th Dist. Ct. of Appeals)
Appellees.	)	2004-Ohio-1139

APPEARANCES: **Dismissed on Appeal to Ohio Supreme Court July 14, 2004**

For the Appellant - Kanwal N. Singh, pro se  
2701 Indianola Avenue  
Columbus, Ohio 43202

For the County Appellees - Ron O'Brien  
Franklin County Prosecuting Attorney  
Richard F. Hoffman  
Assistant Prosecuting Attorney  
373 S. High Street, 20<sup>th</sup> Floor  
Columbus, Ohio 43215

For the Bd. of Edn. - Rich, Crites & Wesp  
Mark H. Gillis  
300 East Broad Street, Suite 300  
Columbus, Ohio 43215

Entered July 11, 2003

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

This cause and matter came on to be considered by the Board of Tax Appeals upon a motion to dismiss filed by the appellee board of education<sup>1</sup> (“BOE”). Said motion provides, as follows:

“Now comes Appellee Board of Education of the Gahanna-Jefferson Public Schools, and hereby moves this Board to dismiss the present appeal for lack of subject matter jurisdiction. The grounds for this Motion to Dismiss are that the appeal filed by Appellant is not from a *decision* of the Franklin County Board of Revision. In fact, this Board issued a decision and order involving this case on September 14, 2001. No appeal was taken from that decision and the case was finalized 30 days later. The BTA’s decision did not remand the case back to the Board of Revision. Thus the mailing sent by the Board of Revision and asserted to be a decision of the Board of Revision by Appellant, is of no legal significance.” (Emphasis sic.)

In the memorandum in support of said motion, the BOE summarized the facts in this matter, as follows:

“On March 16, 2000, the Board of Education of the Gahanna-Jefferson Public Schools filed a complaint with the Franklin County Board of Revision (BOR) seeking an increase in the true value of a total of four parcels based upon a recent arm’s-length sale for \$1,172,200. After conducting a hearing on the matter, the BOR increased the value of the four parcels to the sale price. On or about August 21, 2000 Appellant filed a Notice of Appeal [BTA No. 2000-A-1048] with this Board. On September 14, 2001, after conducting a merit hearing, this Board issued its Decision and Order affirming the BOR’s decision and setting the value of the four parcels at the sale price. No appeal from the BTA’s decision was filed to any other appellate tribunal.

“Apparently confusing this case with another one that also involved Appellant [BTA No. 2000-A-1047], which was

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<sup>1</sup> Appellant argues that the board of education is not a proper party to the instant matter. Based upon the provisions of R.C. 5717.01 and R.C. 5715.19, we disagree.

remanded from the BTA to the BOR, the BOR scheduled the present case for a new hearing \*\*\*. Then, on March 3, 2003, the BOR \*\*\* mailed to the parties a letter for each of the four parcels involved stating in part:

‘With regard to the above complaint, the decision and order of the Board of Tax Appeals, entered September 14, 2001, was officially implemented by the Board of Revision.’

“Each letter then simply went on to indicate each parcels’ [sic] allocated value from the sale price. From these letters, Appellant filed the current appeal.”

This matter is now before the Board of Tax Appeals upon the purported notice of appeal, the statutory transcript certified to this board by the county board of revision, the instant motion and memorandum in support, and a response thereto filed by the appellant.

R.C. 5717.01 provides:

“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 section 5715.20 of the Revised Code.”

Based upon the record before us, we find that appellant has filed a notice of appeal from what, in effect, constituted correspondence to him from the board of revision, not a decision. In its letters to appellant, the BOR simply “memorialized,” in writing, the ministerial act performed by it to put into effect this board’s earlier decision and order in BTA No. 2000-A-1048, from which no appeal was taken, by any party. Cf. *Kelsch v. Hamilton Cty. Bd. of Revision* (Feb. 7, 2003), BTA Nos. 2002-T-1271, 2002-T-1322, unreported; *Hohman v. Ottawa Cty. Bd. of Revision* (Nov. 15,

2002), BTA No. 2002-S-81, unreported; *Horine v. Hamilton Cty. Bd. of Revision* (Nov. 25, 1992), BTA No. 1992-M-3, unreported. Clearly, such letters do not constitute new decisions by the BOR, as it had no jurisdiction to consider the matter anew at a hearing, or to render new decisions.<sup>2</sup> BTA No. 2000-A-1048 became a finalized matter thirty days after it was decided by this board, i.e., October 14, 2001. Accordingly, based upon the foregoing, the instant matter must be, and hereby is, dismissed.

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<sup>2</sup> Appellant claims that the letters he received from the BOR indicate that an appeal may be taken from the BOR's action. However, upon review of such correspondence, we find no statement that any new decision had been rendered, or that an appeal could be taken by appellant, but, simply, that this board's prior decision regarding the subject parcels had been implemented.