

OHIO BOARD OF TAX APPEALS

RLG Properties, LLC,)
)
 Appellant,) (REAL PROPERTY TAX)
)
 vs.) DECISION AND ORDER
)
 Franklin County Board of Revision,)
 the Franklin County Auditor and the)
 Columbus City School District)
 Board of Education,) **Affirmed on Appeal Sept. 29, 2006**
) **Franklin County Court of Appeals**
)
 Appellees.)

APPEARANCES: **2006-Ohio-5096**

For the Appellant - Lucas, Prendergast, Albright, Gibson & Newman
Robert E. Albright
Stacey L. Wideman
600 South High Street
Columbus, Ohio 43215

For the County Appellees - Ron O'Brien
Franklin County Prosecuting Attorney
Paul Stickel
Assistant Prosecuting Attorney
373 South High Street, 20th Floor
Columbus, Ohio 43215

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

Entered January 13, 2006

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

This cause and matter comes to be considered by the Board of Tax Appeals upon a notice of appeal filed by appellant on September 24, 2004, from a decision, mailed August 27, 2004, of the Franklin County Board of Revision ("BOR"), appellee herein.

The subject property is located in the city of Columbus, Columbus City School taxing district of Franklin County, Ohio, and further identified as parcel nos. 010-134969, 010-113359, 010-134710, 010-134711, 010-134712, 0100-134713, 010-134714, 010-134966, 010-134967, and 010-134968.

The Franklin County Auditor found the true and taxable values of the subject property for tax year 2003 to be as follows:

Parcel No. 010-134969

	True Value	Taxable Value
Land	\$ 30,000	\$ 10,500
Building	\$ 185,100	\$ 64,790
Total	\$ 215,100	\$ 75,290

Parcel No. 010-113359

	True Value	Taxable Value
Land	\$ 26,800	\$ 9,380
Building	\$ 29,800	\$ 10,430
Total	\$ 56,600	\$ 19,810

Parcel No. 010-134710

	True Value	Taxable Value
Land	\$ 1,600	\$ 560
Building	\$ -0-	\$ 0
Total	\$ 1,600	\$ 560

Parcel No. 010-134711

	True Value	Taxable Value
Land	\$ 10,000	\$ 3,500
Building	\$ 60,000	\$ 21,000
Total	\$ 70,000	\$ 24,500

Parcel No. 010-134712

	True Value	Taxable Value
Land	\$ 10,000	\$ 3,500
Building	\$ 60,000	\$ 21,000
Total	\$ 70,000	\$ 24,500

Parcel No. 010-134713

	True Value	Taxable Value
Land	\$ 10,000	\$ 3,500
Building	\$ -0-	\$ 0
Total	\$ 10,000	\$ 3,500

Parcel No. 010-134714

	True Value	Taxable Value
Land	\$ 10,000	\$ 3,500
Building	\$ 60,000	\$ 21,000
Total	\$ 70,000	\$ 24,500

Parcel No. 010-134966

	True Value	Taxable Value
Land	\$ 35,000	\$ 12,250
Building	\$ 234,900	\$ 82,220
Total	\$ 269,900	\$ 94,470

Parcel No. 010-113967

	True Value	Taxable Value
Land	\$ 50,000	\$ 17,500
Building	\$ 236,500	\$ 82,780
Total	\$ 286,500	\$ 100,280

Parcel No. 010-113968

	True Value	Taxable Value
Land	\$ 50,000	\$ 17,500
Building	\$ 308,600	\$ 108,010
Total	\$ 358,000	\$ 125,510

The property owner, RLG Properties, LLC ("RLG") filed a complaint with the BOR challenging the auditor's values. The Columbus City School District Board of Education ("BOE") filed a counter-complaint. Upon consideration of those complaints, the BOR determined the true and taxable values were correct and did not amend the auditor's values.

Through its notice of appeal, RLG challenges the values assigned to the subject property by the BOR. While RLG did not provide a breakdown of value-per-parcel within its notice of appeal, RLG has consistently asserted that the property should be valued on a per-unit basis, with the denominator of that figure the \$1,800,000 purchase price of the mortgage note and the numerator the number of units contained in the subject property. Therefore, a simple calculation reveals the property owner's assertion of value for the subject property as of tax year 2003:

All Parcels	True Value	Taxable Value
Total	\$ 553,316	\$193,660

The matter was submitted to the Board of Tax Appeals pursuant to R.C. 5717.01 upon the notice of appeal, the statutory transcript certified by the Franklin County Auditor as the secretary for the BOR, the testimony adduced at the hearing before this board, and the legal argument provided by counsel for the property owner and counsel for the school board.

This matter is released the same date as *Woodbury Commons, Inc. v. Franklin Cty. Bd. of Revision*, BTA Nos. 2004-M-899, 900. In that appeal, the board fully discussed the circumstances surrounding the purchase of the subject property, which was purchased in the same manner and under the same conditions as the property in the *Woodbury* appeal. Therein, this board found that the evidence regarding the purchase of a mortgage note and subsequent transfer of title through bankruptcy

proceedings was not evidence sufficient to support a finding that the subject property transferred in an arm's-length transaction. We make the same findings herein. As no other evidence of value was introduced either before the BOR or before this board, the board finds that we must affirm the actions of the BOR in sustaining the auditor's assessed values. Therefore, based on the preponderance of competent and probative evidence, the value of the subject property as of tax lien date 2003 was as follows:

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	True Value	Taxable Value
Land	\$ 30,000	\$ 10,500
Building	\$ 185,100	\$ 64,790
Total	\$ 215,100	\$ 75,290

Parcel No. 010-113359

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Land	\$ 1,600	\$ 560
Building	\$ -0-	\$ 0
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Parcel No. 010-134711

	True Value	Taxable Value
Land	\$ 10,000	\$ 3,500
Building	\$ 60,000	\$ 21,000
Total	\$ 70,000	\$ 24,500

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Land	\$ 10,000	\$ 3,500
Building	\$ 60,000	\$ 21,000
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	True Value	Taxable Value
Land	\$ 10,000	\$ 3,500
Building	\$ -0-	\$ 0
Total	\$ 10,000	\$ 3,500

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Land	\$ 10,000	\$ 3,500
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Total	\$ 358,000	\$ 125,510

It is the order of the Board of Tax Appeals that the Auditor of Franklin County list and assess the subject real property in conformity with this decision and order. It is further ordered that this value be carried forward in accordance with the law.