

OHIO BOARD OF TAX APPEALS

The Plains Limited, A Limited Partnership,)	CASE NO. 2006-B-1183
)	
)	
)	
Appellant,)	(REAL PROPERTY TAX)
)	
vs.)	
)	ORDER
Athens County Board of Revision, Athens County Auditor, and Athens City School District Board of Education,)	(Granting Motion to Supplement the Statutory Transcript)
)	
)	
Appellees.)	

APPEARANCES:

For the Appellant		- Karen H. Bauernschmidt Co., LPA Karen H. Bauernschmidt, Esq. 1370 West 6 th Street, Suite 200 Cleveland, Ohio 44113
For the County Appellees		- Rich & Gillis Law Group, LLP James Gorry, Esq. 300 E. Broad Street, Suite 300 Columbus, Ohio 43215
For the Appellee Bd. of Edn.		- Pat Lang, Law Director City of Athens Office of the Director of Law Lisa A. Eliason, Esq. Assistant Prosecutor Law Administration Building, Suite 301 Athens, Ohio 45701-2411

Entered May 5, 2009

This matter came on to be considered by the Board of Tax Appeals (“BTA”) upon a motion to supplement the statutory transcript by counsel for the

property owner at the board's February 6, 2009 hearing.¹ H.R. at 6-7. Appellant states that said statutory transcript omitted the sworn testimonial evidence provided by the property owner at the BOR hearing and notes that there is "no transcription of what occurred at the [b]oard of [r]evision hearing." H.R. at 7.

R.C. 5715.08 states that "[t]he county board of revision shall take full minutes of all evidence given before the board, and it may cause the same to be taken in shorthand and extended in typewritten form. The secretary of the board shall preserve in his office separate records of all minutes and documentary evidence offered on each complaint." R.C. 5717.01 states that "[u]pon receipt of such notice of appeal *** [t]he county board of revision shall thereupon certify to the board of tax appeals a transcript of the record of the proceedings of the county board of revision pertaining to the original complaint, and all evidence offered in connection therewith." See, *Dublin Senior Community L.P. v. Franklin Cty. Bd. of Revision* (1997), 80 Ohio St.3d 455; *Davis v. Ashtabula Cty. Bd. of Revision* (Nov. 5, 1993), BTA No. 1991-N-611, unreported; *Rite Aid of Ohio, Inc. v. Cuyahoga Cty. Bd. of Revision* (Jan. 15, 1999), BTA No. 1997-K-1253, unreported.

Upon review of the unopposed motion, the board determines said request to be with merit and grant the property owner's motion to supplement the statutory transcript as requested. The Athens County Auditor is hereby ordered to supplement

¹ Although made in the form of a request at hearing, counsel for the county appellees agreed to address the matter with the county auditor. There has been no response by the auditor to date. Counsel for appellant again raised the issue in its April 29, 2009 correspondence to this board. Therefore, we construe this request as a motion to supplement the record.

the statutory transcript with a record of the evidentiary hearing conducted by the BOR
within fourteen days of the date of this order.

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