

OHIO BOARD OF TAX APPEALS

Muddy Run Limited Partnership,)	CASE NO. 2006-B-2308
)	
Appellant,)	(REAL PROPERTY TAX)
)	
vs.)	ORDER
)	
Harrison County Board of Revision and Harrison County Auditor,)	(Ordering Board of Revision to File Statutory Transcript)
)	
)	
Appellees.)	

APPEARANCES:

For the Appellant	-	Karen H. Bauernschmidt Co., LPA Karen H. Bauernschmidt, Esq. 1370 West 6 th St., Suite 200 Cleveland, Ohio 44113
For the County Appellees	-	T. Shawn Hervey Harrison County Prosecuting Attorney 111 West Warren Street P.O. Box 248 Cadiz, Ohio 43907

Entered January 30, 2009

The Board of Tax Appeals (“BTA”) considers this matter pursuant to a review of the matters before it.

On December 14, 2006, this board requested that the Harrison County Auditor certify its copy of the statutory transcript. By letter dated May 7, 2007, said auditor stated that the recording of the subject board of revision hearing was inaudible and that there were no handwritten notes. He stated that there would be no transcript sent to the Board of Tax Appeals.

On December 18, 2008, this board telephonically informed the auditor's office that a statutory transcript detailing other relevant information such as auditor's value, the determination of the board of revision, property record cards, etc. would still be required. (A listing of the documents that must be included within a statutory transcript can be found on the second page of the Department of Tax Equalization Form 3, available from the Ohio Department of Tax Equalization.) No statutory transcript has been certified to this board to date.

Therefore, the Board of Tax Appeals orders the Harrison County Board of Revision to prepare and file with this board the statutory transcript as required by Ohio Adm. Code 5717-1-09(B) within fourteen (14) day of the issuance of this order.

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