

OHIO BOARD OF TAX APPEALS

John Cummins,)
)
 Appellant,) (CASE NO. 2006-Z-1109
) (REAL PROPERTY TAX)
 vs.)
) ORDER
)
 Montgomery County Board of Revision) (Denying Motion for Reconsideration)
 and Montgomery County Auditor,)
)
 Appellees.)

APPEARANCES:

For the Appellant - John Cummins, pro se
1692 Ladera Trail
Dayton, Ohio 45459

For the County Appellees - Mathias H. Heck, Jr.
Montgomery County Prosecuting Attorney
Nolan Thomas
Assistant Prosecuting Attorney
301 West Third Street
P.O. Box 972
Dayton, Ohio 45422

Entered January 22, 2009

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

This matter is once again before the Board of Tax Appeals upon the appellant’s filing of a motion for reconsideration on January 21, 2009 wherein he requests that this board reconsider its decision and order previously issued on December 23, 2008. The lack of a response by the county to the appellant’s motion is not surprising given the appellant’s delay in filing his motion with this board and the

apparent failure on the part of the appellant to provide a copy of said motion to the county.

In his motion for reconsideration, the appellant argues that his oral appraisal of the subject property was given less weight than the written appraisal of Mr. Culp, the appraiser for the county. In support of this argument, the appellant cites Standard 2 and Standards Rule 2-1 of the Uniform Standards of Professional Appraisal Practice (“USPAP”) which sets forth certain requirements of written or oral real property appraisal reports. Additionally, the appellant cites Standard 3 of USPAP in support of his argument that he reviewed Mr. Culp’s written appraisal report and arrived at a value of \$83,000. The appellant again criticizes various aspects of Mr. Culp’s written appraisal report, including but not limited to, the lack of certain adjustments to the comparable sales contained therein.

After consideration of the appellant’s motion and arguments made therein, it is our determination that no issues have been raised which would support our granting a motion for reconsideration of this matter under the applicable standard of law. The test generally applied upon the filing of a motion for reconsideration is whether the motion calls to our attention an obvious error in our decision, or raises an issue for consideration that was either not considered at all, or was not fully considered when it should have been. *Matthews v. Matthews* (1981), 5 Ohio App.3d 140.

Having found that no issue has been raised that would support our granting the appellant’s motion for reconsideration under the standard set forth above,

it is the decision and order of the Board of Tax Appeals that said motion is not well taken and is hereby denied.

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