

**OHIO BOARD OF TAX APPEALS**

City of Green and Green Retirement Partnership,	)	CASE NO. 2007-T-846
	)	
Appellants,	)	(REAL PROPERTY TAX)
	)	
vs.	)	ORDER
	)	
Summit County Board of Revision and Summit County Auditor,	)	(Denying Motion to Place on Inactive Status and Continuing Merit Hearing)
	)	
Appellees.	)	

APPEARANCES:

For the Appellants -	Siegel, Siegel, Johnson & Jennings Co., L.P.A. Steven J. Vivarronda 25700 Science Park Drive, Suite 210 Cleveland, Ohio 44122
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For the County Appellees -	Sherri Bevan Walsh Summit County Prosecuting Attorney Marvin D. Evans Assistant Prosecuting Attorney Tax Division 220 South Balch Street, Suite 118 Akron, Ohio 44302-1606
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Entered March 24, 2009

Appellants, City of Green and Green Retirement Partnership, move the BTA to place this appeal on inactive status. Appellants represent that the instant appeal involves the valuation of real estate constructed using federal low-income housing tax credits. Appellants further represent that the Ohio Supreme Court’s recent opinion in *Woda Ivy Glen Ltd. Partnership v. Fayette Cty. Bd. of Revision*, Slip Opinion No. 2009-Ohio-762, “\*\*\* appears to fundamentally shift the way in which

[properties subject to federal low-income housing credits] must be valued for tax purposes.” Appellants’ Motion at 2.

In *Woda Ivy Glen*, the court remanded the appeal to this board for, inter alia, “the hearing of additional evidence concerning the federal restrictions that applied to the property and their effect on the property’s value” and “a reconsideration of the probative value of all elements of the appraisal[.]” Id. at ¶33. The appellants ask that this appeal be placed on inactive status until the BTA issues a decision in *Woda Ivy Glen*, supra, that is consistent with the court’s remand.

The board does not find good cause to place the instant appeal on inactive status. There is nothing in the court’s opinion in *Woda Ivy Glen*, supra, that necessitates a long-term delay in these proceedings. Accordingly, the motion is denied.

The board is nevertheless sensitive to the possibility that the parties may need additional time to review both their evidence and legal contentions, given the court’s pronouncement in *Woda Ivy Glen*, supra. Therefore, the board orders that the April 16, 2009 merit hearing be continued to a date to be subsequently announced by the board’s assignment commissioner. Ohio Adm. Code 5717-1-15(A).

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