

**OHIO BOARD OF TAX APPEALS**

Rebecca Wegrzyn, )  
 )  
 Appellant, ) (CASE NO. 2008-T-1989  
 ) (REAL PROPERTY TAX)  
 vs. )  
 ) DECISION AND ORDER  
 )  
 Lucas County Board of Revision and )  
 Lucas County Auditor, )  
 )  
 Appellees. )

APPEARANCES:

For the Appellant - Rebecca Wegrzyn, pro se  
1111 Heritage Lane  
Oregon, Ohio 43616

For the County Appellees - Julia R. Bates  
Lucas County Prosecuting Attorney  
Carol Bruggeman  
Assistant Prosecuting Attorney  
One Government Center, Suite 500  
Toledo, Ohio 43604

Entered May 5, 2009

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

On April 7, 2009, this board issued an order, requiring appellant, Rebecca Wegrzyn, to show cause why this appeal should not be remanded to the Lucas County Board of Revision with orders to dismiss the underlying complaint. Ms. Wegrzyn has not responded to the board's order.

The transcript certified to the BTA by the Lucas County Auditor establishes that this matter came before the BOR pursuant to a decrease complaint

filed by Ms. Wegrzyn for the 2007 tax year. The transcript further indicates, however, that a previous decrease complaint had been filed on the same parcel for tax year 2006. See S.T. at Property Record Card and GIS Internet Report. The complaint was also filed by Rebecca L. Wegrzyn.<sup>1</sup> Tax years 2006 and 2007 are within the same triennial period.<sup>2</sup>

R.C. 5715.19(A)(2) provides that, where a complaint has been previously filed, the same “person, board, or officer” shall file no complaint in the same interim period on the same property unless certain statutorily enumerated allegations are made. See *Gammarino v. Hamilton Cty. Bd. of Revision* (1994), 71 Ohio St.3d 388. These allegations include that the property: (1) has been sold in an arm’s-length transaction, (2) has lost value due to some casualty, (3) has had a substantial improvement added to the property, or (4) has had a change of at least fifteen percent in the property’s occupancy that has led to a substantial economic impact thereon. R.C. 5715.19(A)(2)(a-d).

That a second complaint needs to specify which circumstance permits the filing of the second complaint is a threshold issue. Where a complainant fails to identify one of the four exceptions in the complaint, the jurisdiction of the BOR will not be invoked. *Gammarino, supra, Developers Diversified Ltd. v. Cuyahoga Cty. Bd.*

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<sup>1</sup> The BTA takes notice that the BOR’s decision on the 2006 complaint was appealed to this board. That appeal was concluded upon the BTA’s acceptance of the parties’ stipulation of value. *Wegrzyn v. Lucas Cty. Bd. of Revision* (Dec. 14, 2007), BTA No. 2007-V-579, unreported. The board incorporates the record in BTA No. 2007-V-579 into this matter by reference.

<sup>2</sup> The BTA takes notice that the last sexennial reappraisal in Lucas County occurred in 2006. The next triennial update is scheduled to occur in 2009. See *Tax Commissioner’s Directive to County Auditors as to the Date of Reappraisal* (Jan. 22, 2002), Entry No. 02-01-0042, unreported. See, also, [http://tax.ohio.gov/divisions/real\\_estate/reappraisal\\_and\\_triennial\\_update.stm](http://tax.ohio.gov/divisions/real_estate/reappraisal_and_triennial_update.stm)

*of Revision* (1998), 84 Ohio St.3d 32 (“Thus, a complainant, to file a second complaint for the same interim period, must allege and establish one of the four circumstances set forth in R.C. 5715.19(A)(2).”). See, also, *Kogelman v. Cuyahoga Cty. Bd. of Revision* (Oct. 19, 2001), BTA No. 2000-N-1895, unreported, and *David W. Swetland Building Co., Ltd. v. Cuyahoga Cty. Bd. of Revision* (Oct. 29, 2004), BTA Nos. 2004-J-276, 277, unreported.

Here, Ms. Wegrzyn has not specified one of the four statutory allegations in her 2007 complaint. Because she also filed a complaint on the 2006 tax year, we are compelled to conclude that the 2007 complaint constitutes an impermissible second filing within the same period. Therefore, the Board of Tax Appeals remands this matter to the Lucas County Board of Revision, with orders to dismiss Ms. Wegrzyn’s complaint.

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