

OHIO BOARD OF TAX APPEALS

Rebecca Wegrzyn,)
)
 Appellant,) CASE NO. 2008-T-1989
)
 vs.) (REAL PROPERTY TAX)
)
) ORDER
 Lucas County Board of Revision and)
 Lucas County Auditor,) (Requiring Appellant to Show Cause)
)
 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 April 7, 2009

The Board of Tax Appeals considers this matter following a review of its docket. Rebecca Wegrzyn appeals from a decision of the Lucas County Board of Revision, in which the BOR determined the true value of permanent parcel number 44-87254 to be \$225,000 for tax year 2007.

The transcript certified to the BTA by the Lucas County Auditor indicates 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.¹ Tax years 2006 and 2007 are within the same triennial period.² Accordingly, this board must inquire whether the 2007 complaint failed to invoke the subject matter jurisdiction of the BOR in that it constitutes an impermissible second complaint filed in the same interim period.

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

¹ 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.

² 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

identify one of the four exceptions in the complaint, the jurisdiction of the BOR will not be invoked. *Gammarino, supra, Developers Diversified v. Cuyahoga County Bd. 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, it appears that Ms. Wegrzyn has not specified one of the four statutory allegations in her 2007 complaint. Accordingly, the Board of Tax Appeals orders that appellant show cause why this board should not remand this matter to the BOR with orders to dismiss the complaint. All parties who wish to be heard upon the question of the legal sufficiency of the complaint shall file a written response to this order within fourteen (14) days of its issuance.

In addition, the transcript certified to this board does not contain the previous 2006 complaint. As such, the BOR is ordered to supplement the transcript with such information within fourteen (14) days of the issuance of this order.

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