

OHIO BOARD OF TAX APPEALS

Michael C. Schiller,)
)
 Appellant,)
)
 vs.)
)
 Hamilton County Board of Revision and the) (Requiring BOR to Supplement
 Hamilton County Auditor,) Transcript)
)
 Appellees.)

APPEARANCES:

- For the Appellant - Michael C. Schiller, pro se
5575 Sidney Road
Cincinnati, OH 45238-3237

- For the County Appellees - Joseph T. Deters
Hamilton County Prosecuting Attorney
Thomas Scheve
Assistant Prosecuting Attorney
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Entered February 17, 2009

This appeal is now considered by the Board of Tax Appeals following a review of matters pending before it. In the instant case, a review of the statutory transcript, as well as the notice of appeal, indicate that the Hamilton County Board of Revision’s decision regarding how title for the subject property was held may be an issue before this board.

The statutory transcript certified to this board is devoid of any documentation relating to what, if anything at all, the BOR relied upon in making its determination that “the applicant did not obtain an absolute indefeasible right to the subject property until the Hamilton County Probate Court issued the subject Certificate

of Transfer hence the applicant was ineligible for Homestead for tax year 2007.” Statutory Transcript at V. Further, the record is devoid of a property record card, required to be created under R.C. 5713.03, Ohio Adm. Code 5703-25-09 and Ohio Adm. Code 5703-25-14 for the subject property. Said property record card is additionally required to be made a part of the statutory transcript by virtue of the instructions on DTE Form 3.

It is therefore the order of this board that the county BOR supplement the transcript to include a property record card for the subject property and as well as any evidence utilized in arriving at its determination concerning the appellant’s interest in the subject property.

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