

OHIO BOARD OF TAX APPEALS

Board of Education for Sylvania)	
City Schools,)	CASE NO. 2008-Z-1725
)	
Appellant,)	(REAL PROPERTY TAX)
)	
vs.)	ORDER
)	
Lucas County Board of Revision,)	(Requiring the Appellee Property
Lucas County Auditor, and Rose)	Owner to Show Cause)
Development LLC,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant
Bd. of Edn.

- Spengler Nathanson PLL
Michael W. Bragg
Four SeaGate, Suite 400
Toledo, Ohio 43604

For the County
Appellees

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

For the Appellee
Property Owner

- Rose Development LLC
4635 West Alexis Road
Toledo, Ohio 43623

Copy to

- Ronald W. Rose, Jr. & Betty Rose
4635 West Alexis Road
Toledo, Ohio 43623

Entered April 7, 2009

A review of the record in this appeal reveals that the property owner filed a complaint with the Lucas County Board of Revision (“BOR”) on March 30,

2008 requesting a decrease in the valuation of the subject property for tax year 2007. S.T. at 2. In said complaint, “Rose Development LLC” was listed on Line 1 as the owner of the property. Id. In contrast, the property record card included in the statutory transcript certified to this board by the Lucas County Auditor reflects “Rose Ronald W Jr & Betty” as the owners of the subject property. S.T. at 5. The BOR rendered a decision on the complaint in which it reduced the value of the subject property by \$131,300. S.T. at 13.

R.C. 5715.19(A)(1)(e) provides:

“Any person owning taxable real property in the county or in a taxing district with territory in the county *** may file such a complaint regarding any such determination affecting any real property in the county ***.”

Additionally, where, as here, the complaint before the BOR is a decrease complaint,

R.C. 5715.13 provides:

“The county board of revision shall not decrease any valuation unless a party affected thereby or who is authorized to file a complaint under section 5715.19 of the Revised Code makes and files with the board a written application therefor, verified by oath, showing the facts upon which it is claimed such decrease should be made.”

A valid complaint filed pursuant to R.C. 5715.19 and 5715.13 must include all information that goes to the core of procedural efficiency. *Cleveland Elec. Illum. Co. v. Lake Cty. Bd. of Revision* (1998), 80 Ohio St.3d 591; *Renner v. Tuscarawas Cty. Bd. of Revision* (1991), 59 Ohio St.3d 142; *Akron Standard Div. v. Lindley* (1984), 11 Ohio St.3d 10. In this context, this board has previously discussed the need for a complainant to correctly identify an owner of a property whose

valuation is being challenged. *Trotwood-Madison City School Dist. Bd. of Edn. v. Montgomery Cty. Bd. of Revision* (June 30, 1997), BTA No. 1995-S-1282, unreported; *Triple V's Holding v. Cuyahoga Cty. Bd. of Revision* (Apr. 24, 2000), BTA No. 1997-K-1701, unreported. This board concluded that the need to identify an owner runs to the core jurisdiction of a county board of revision. The clear import of this requirement is to ensure that in those instances in which someone other than an owner files a complaint, an owner receives those notices attendant with the filing. See *Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (2000), 87 Ohio St.3d 363, at 365, for a discussion of the various notices required to be given to an owner. This board has previously held that this core requirement is met where at least one of the owners is named on the complaint form; a complainant need not name all owners. *City of Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (Jan. 22, 1999), BTA No. 1998-L-138, unreported; *Bd. of Edn. of the Delaware City Schools v. Delaware Bd. of Revision* (Feb. 5, 1999), BTA No. 1997-L-871, unreported. With this in mind, it is noted that in *Public Square Tower One v. Cuyahoga Cty. Bd. of Revision* (1986), 34 Ohio App.3d 49, at 52, the court held that, “[t]he most rational interpretation of the statute and the form governing complaints is that ‘owner’ means the owner when the complaint is filed.”

“However, we have never adopted a ‘bright line’ test as to what constitutes a properly identified owner on a complaint, and have avoided raising jurisdictional barriers in instances of minor differences in an owner’s actual name versus the name listed on a complaint.” *Paul Grammas Family L.P. v. Clermont Cty.*

Bd. of Revision (Interim Order, Feb. 27, 2004), BTA No. 2003-T-905, unreported, at 6. Thus, in *Cleveland Bluffs Dev. LLC v. Cuyahoga Cty. Bd. of Revision* (Dec. 19, 2003), BTA Nos. 2002-V-1632, 1766, 1767, unreported, this board found that a listing of the owner's name that omitted the word "Bluffs" did not constitute a jurisdictional defect.

Nevertheless, the matter before this board discloses more than a minor difference in name. "Rose Development LLC" appears to be a separate legal entity from "Ronald W. Rose, Jr. & Betty Rose." See *Cedar Heights Co. v. Cuyahoga Cty. Bd. of Revision* (July 20, 2001), BTA Nos. 2000-J-1714, 1774, unreported (this board concluded that failure to list an owner on the complaint failed to vest the BOR with jurisdiction where complaint listed "The Cedar Heights Company" as owner when the actual owner of the property as of the date the complaint was filed was "Cedar Heights Building, L.L.C."). Cf. *Tri-Cam Properties, LLC v. Lake Cty. Bd. of Revision* (Interim Order, Apr. 6, 2007), BTA No. 2006-V-1268, unreported (this board concluded that jurisdiction was properly vested with the county board of revision where the complaint listed Tri-Cam Properties on Line 1 and Tri-Cam Properties, LLC was the property owner).

The record indicates that Ronald W. Rose, Jr. & Betty Rose were the holders of legal title to the subject property on the date that the valuation complaint was filed. Further, the record reflects that this jurisdictional issue was raised by counsel for the appellant board of education during the hearing before the BOR. S.T. at 10. While there appears to have been limited discussion regarding this jurisdictional

issue, the written transcript of the BOR hearing does not appear to reflect any conclusions or determinations that may have been reached with respect thereto.

Based on the existing record, it appears as though Rose Development LLC was not the owner of the property for purposes of filing the subject complaint. If this is the case, then the jurisdiction of the BOR was not properly invoked. For this reason, the appellee property owner is hereby ordered to file a written response with this board *within fourteen (14) days of the issuance of this order* regarding whether it properly identified the owner of the subject property on the complaint such that the jurisdiction of the BOR was properly invoked.

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