

OHIO BOARD OF TAX APPEALS

Palmer Screening & Design, LLC,)	
)	CASE NO. 2009-N-213
Appellant,)	
)	(SALES TAX)
vs.)	
)	ORDER
Richard A. Levin,)	
Tax Commissioner of Ohio,)	(Requiring Appellant to Show
)	Cause and Requesting the Tax
Appellee.)	Commissioner to Expedite
		Certified Transcript)

APPEARANCES:

For the Appellant -	Josh Palmer P.O. Box 46 North Georgetown, Ohio 44665
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For the Appellee Tax Commissioner -	Richard Cordray Attorney General of Ohio Lawrence D. Pratt Assistant Attorney General 30 East Broad Street, 25 th Floor Columbus, Ohio 43215
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Entered February 24, 2009

A review of the record in this matter indicates that Josh Palmer, apparently the owner of appellant, Palmer Screening & Design, LLC filed what purports to be a notice of appeal with the Board of Tax Appeals on February 10, 2009. Attached to the filing is a notice of assessment for \$754.66, which includes sales tax due, pre-assessment interest, a penalty, an additional charge, and an additional charge penalty.

The powers and duties of the Board of Tax Appeals are provided in R.C. 5703.02. That section provides:

“There is hereby created the board of tax appeals which shall exercise the following powers and perform the following duties:

“(A) Exercise the authority provided by law to hear and determine all appeals of questions of law and fact arising under the tax laws of this state in appeals from decisions, orders, determinations or actions of any tax administrative agency established by the law of this state, including but not limited to appeals from:

“***

“(4) Final determinations by the tax commissioner of any preliminary, amended, or final tax assessments, reassessments, valuations, determinations, findings, computations, or orders made by him; ***.”

Consequently, this board has the power to review determinations made by the Tax Commissioner after such determinations have been the subject of a review by the commissioner’s appeals process and reduced to a final determination. *French v. Limbach* (1991), 59 Ohio St.3d 153, 514; *Waddell v. Limbach* (Sept. 2, 1988), BTA No. 1988-A-189, unreported.

A petition for reassessment is to be filed with the commissioner as part of his administrative review. See R.C. 5739.13. This matter does not appear to be taken from any final action of the commissioner.

It is therefore the order of this board that appellant show cause why this board should not dismiss this appeal. Any party wishing to be heard upon the legal sufficiency of the filing to establish jurisdiction with this board shall file a written response within fourteen (14) days of the issuance of this order. Further, this board

requests that the commissioner provide an expedited transcript or certificate relating to this filing within fourteen (14) days of the issuance of this order.

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