

**OHIO BOARD OF TAX APPEALS**

Nanie Ingram Realty, Inc.,	)	CASE NO. 2009-N-292
	)	
Appellant,	)	(PERSONAL PROPERTY
	)	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 -	Scott A. Donnelly 12195 Andrews Drive Plain City, Ohio 43604
For the Appellee Tax Commissioner -	Richard Cordray Attorney General of Ohio Lawrence D. Pratt Assistant Attorney General 30 East Broad Street, 25 <sup>th</sup> Floor Columbus, Ohio 43215

Entered March 10, 2009

A review of the record in this matter indicates that Scott A. Donnelly, apparently an officer of appellant, Nanie Ingram Realty, Inc., filed what purports to be a notice of appeal with the Board of Tax Appeals on February 23, 2009, along with attachments. Mr. Donnelly stated that appellant apparently ceased doing business as of December 31, 2004, and requested a waiver of a \$500 penalty and \$50 assessment for tax year 2005. The attachments include an Ohio Department of Taxation form titled "Notice of S Corporation Status," and also a form prescribed by the Ohio

Secretary of State titled “Certificate of Dissolution by Shareholders, Directors, or Incorporators.”

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.

ohiosearchkeybta