

C.O.A. Housing, Inc.,)	CASE NO. 95-K-300
)	
Appellant,)	(REAL PROPERTY TAX)
)	
vs.)	ORDER
)	
Van Wert County Board of)	(Requiring Appellant
Revision and the Van Wert)	to Show Cause)
County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant - Todd W. Sleggs
 Todd W. Sleggs & Associates
 Third Floor
 1015 Euclid Avenue
 Cleveland, Ohio 44115

For the County - Charles F. Kennedy
 Appellees Van Wert County Prosecuting
 Attorney
 106 West Main Street
 Van Wert, Ohio 45890

Entered August 1, 1997

The above-captioned appeal is now considered, sua sponte, by the Board of Tax Appeals following a review of matters presently pending on the Board's docket. In King Dev. Co. v. Franklin Cty. Bd. of Revision (1997), 78 Ohio St.3d 483,¹ the Supreme Court of Ohio affirmed this Board's dismissal of several appeals on the basis that the decrease complaints

¹In its pronouncement in King Dev., the court, sua sponte, consolidated the appeal taken from this Board's decision in King Dev. Co. v. Franklin Cty. Bd. of Revision(Feb. 9, 1996), B.T.A. Nos. 93-T-28, 29, 49-52, unreported, with appeals from decisions issued in Chatterton Club, L.P. v. Franklin Cty. Bd. of Revision (Feb. 9, 1996), B.T.A. No. 93-A-172, unreported, and C.O.A. Housing, Inc. v. Van Wert Cty. Bd. of Revision (Feb. 9, 1996), B.T.A. No. 94-P-759, unreported. It is the latter of these decisions to which reference is made in this Order.

which had been filed on the appellants' behalf had been filed by an "inappropriate" agent. The Supreme Court's decision in King Dev. was premised upon Sharon Village Ltd. v. Licking Cty. Bd. of Revision (1997), 78 Ohio St. 3d 479, announced the same day.

The issue presented in this case relates to the effect the preceding decisions, and more importantly the complaint filed in C.O.A. Housing, Inc. v. Van Wert Cty. Bd. of Revision, B.T.A. No. 94-P-759, unreported, have upon the validity of the underlying complaint in the present appeal. In C.O.A. Housing, the complaint which was ultimately found insufficient to vest jurisdiction in the Van Wert County Board of Revision ("BOR"), sought a reduction in the value of the subject property, i.e., parcel number 12-34452-0901, for tax year 1993. The decrease complaint filed with the BOR in the present appeal, although filed on appellant's behalf by an attorney, requested that the taxable value of the same property be reduced for 1994, a year falling within the same interim period as the prior complaint.

R.C. 5715.19(A)(2) provides that no complaint shall be filed in the same interim period by the same person, board or officer for the same property unless certain statutorily enumerated allegations are made. See Gammarino v. Hamilton Cty. Bd. of Revision (1994), 71 Ohio St.3d 388; Columbia Toledo Corp. v. Lucas Cty. Bd. of Revision (1996), 76 Ohio St. 3d 361; Sharon Village, supra, at 481. Compare Penske Truck Leasing Co., L.P. v. Franklin Cty. Bd. of Revision (Nov. 22, 1996),

B.T.A. No. 95-P-1262, unreported (holding that a complaint filed on April 1, which is beyond the period prescribed R.C. 5715.19(A)(1) for the filing of complaints, is void ab initio and therefore the general prohibition set forth in R.C. 5715.19(A)(2) is inapplicable).

It is therefore the order of this Board that appellant show cause why this Board should not order the Van Wert County Board of Revision to dismiss the decrease complaint filed on appellant's behalf for 1994 and to retain the value originally assigned the subject property by the Van Wert County Auditor. All parties who wish to be heard upon the question of the legal sufficiency of the appellant's complaint to establish jurisdiction in the Van Wert County Board of Revision shall file a written response to this Order within twenty-one days of its issuance. ohiosearchkeybta