

The Grand Arcade Limited Partnership, a Delaware Corporation,)	
)	CASE NO. 96-T-495
)	
Appellant,)	
)	
vs.)	(REAL PROPERTY TAX)
)	
Cuyahoga County Board of Revision and the Cuyahoga County Auditor,)	
)	
Appellees .)	DECISION AND ORDER

APPEARANCES:

For the Appellant	- Thomas C. Simiele Attorney at Law 1540 Greenleaf Circle Westlake, Ohio 44145
For the County Applies	- Stephanie Tubbs Jones Cuyahoga County Prosecuting Attorney By: Sandra Curtis-Patrick Assistant Prosecuting Attorney Courts Tower, 8th Floor 1200 Ontario Street Cleveland, Ohio 44113

ENTERED February 21, 1997

Mr. Johnson, Ms. Jackson and Mr. Manoranjan concur.

This matter is before the Board of Tax Appeals pursuant to a notice of appeal filed under date of May 10, 1996, by The Grand Arcade Limited Partnership. The Grand Arcade appeals from a decision of the Cuyahoga County Board of Revision, which was certified on April 18, 1996. Therein, the Board of Revision

determined the true value of the subject property to be \$206,000 for tax year 1994.

The subject property, identified in the Cuyahoga County Auditor's records as Permanent Parcel Number 101-09-035, is located in the Cleveland Taxing District of Cuyahoga County. The subject property is used as a parking lot. Although the record shows that some form of improvement exists on the subject, it has not been identified.

For the tax year in question, both the Cuyahoga County Auditor and the Board of Revision determined the true and taxable values of the subject property to be:

	TRUE VALUE	TAXABLE VALUE
LAND	\$198,000	\$ 69,300
BUILDINGS	\$ 8,000	\$ 2,800
TOTAL	\$206,000	\$ 72,100

The Grand Arcade disagrees with the above values and claims in its notice of appeal that the correct true and taxable values should be:

	TRUE VALUE	TAXABLE VALUE
LAND	\$175,000	\$ 61,250
BUILDINGS	\$ -0-	\$ -0-
TOTAL	\$175,000	\$ 61,250

The Board of Tax Appeals now considers this matter upon the notice of appeal and the statutory transcript certified to the Board by the Cuyahoga County Auditor. Both parties have waived

their opportunity to have an evidentiary hearing on this matter and have asked the Board to decide the appeal upon the record. ¹

The only evidence in the record relating to the subject property is an income statement covering the years 1992 through 1995. This statement combines income from both the subject parcel and a parcel that is not now before us. We note, too, that the statement appears to have been submitted to the Board of Revision after its hearing on the parcel but before the issuance of its decision. This income statement does not detail any of the information, nor does it include any supporting schedule.

We recently considered a similar situation in Prime Properties Ltd. Partnership v. Cuyahoga Cty. Bd. of Revision (Oct. 18, 1996), BTA Case No. 96-K-496, unreported. Therein, we determined the value of a single parcel of real property which was used along with other parcels as part of a larger parking lot. The appellant in that case also declined an evidentiary hearing before us. In reviewing the evidence in the record, we observed:

" * * * appellant did not appear at the hearing conducted by this Board. Our review is therefore restricted to a consideration of the same information which was submitted to the BOR and which is contained within the statutory transcript. The only data which appellant presumably provided to the BOR to support its claimed values was an abbreviated statement allegedly setting forth the 1992 through 1995

¹ See the January 15, 1997, letter from the county's counsel and the January 20, 1997, letter from The Grand Arcade's counsel. The parties were provided with an opportunity to advise the Board whether they wished to file briefs. Neither party opted to so file. See the Attorney Examiner letter of January 22, 1997.

operating and expense information related to the business in operation at the subject property. However, since this information was submitted after the BOR's hearing, neither the BOR nor this Board have had the opportunity to ascertain who accumulated this information, from what source it was obtained, its accuracy, and its relevance in determining the value of the subject property for tax year 1994. We therefore find the preceding information to be neither competent nor probative of the issue before us."

See, also, Kassouf v. Cuyahoga Cty. Bd. of Revision (February 7, 1997), BTA Case No. 96-M-493, unreported (superficial income statement containing income from several combined parcels is not entitled to any substantial weight).

We have similar concerns with the information now before us. We do not find the limited and cursory statement to be either competent or probative of the subject's value for 1994. Therefore, it is not entitled to any substantial weight.

Given the evidence before us, we find that The Grand Arcade has failed to demonstrate that the value of the subject property is other than the value placed thereon by the Board of Revision. Crow v. Cuyahoga Cty. Bd. of Revision (1990), 50 Ohio St. 3d 55; Zindle v. Summit Cty. Bd. of Revision (1989), 44 Ohio St. 3d 202. Therefore, the Board of Tax Appeals finds that the subject property's true and taxable values are as follows for tax year 1994:

	TRUE VALUE	TAXABLE VALUE
LAND	\$198,000	\$ 69,300
BUILDINGS	\$ 8,000	\$ 2,800
TOTAL	\$206,000	\$ 72,100

The Auditor of Cuyahoga County is hereby ordered to list and assess the subject property in conformity with this Board's decision and order and to carry forward the determined values in accordance with law.

ohiosearchkeybta