

OHIO BOARD OF TAX APPEALS

Daniel R. O'Neil,)	CASE NO. 97-G-1205
)	
Appellant,)	(REAL PROPERTY VALUE)
)	
vs.)	
)	
Franklin County Board of Revision,)	DECISION AND ORDER
Franklin County Auditor, and Columbus)	
City Schools District Board of Education,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant	-	Daniel R. O'Neil, <i>Pro se</i> 3151 N. High Street Columbus, Ohio 43202
For the County	-	Ron O'Brien Franklin County Prosecuting Attorney By: Matthew H. Chafin Assistant Prosecuting Attorney 373 South High Street, 20 th Floor Columbus, Ohio 43215
For the Appellee	-	Mark Gillis Teaford, Rich, Crites & Wesp 20 East Broad Street Columbus, Ohio 43215
Columbus City Schools District BOE		

Entered March 17, 2000

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

This cause and matter is before the Board of Tax Appeals upon a notice of appeal filed herein by the above-named appellant. The appellant appeals from a decision of the Franklin County Board of Revision (“BOR”). In its decision, the BOR determined the taxable value of the subject real property for the tax year 1996.

The subject property is located in the City of Columbus – Columbus City School District taxing district and appears on the Auditor’s records as permanent parcel number 010-95413. The land is improved with a residential 4-unit apartment building, consisting of 1-bedroom apartments. The subject property is located at 105 Village Drive, Columbus, Ohio.

The Franklin County Auditor determined the true value and taxable value of the subject property, as of January 1, 1996, to be as follows:

	<u>TRUE VALUE</u>	<u>TAXABLE VALUE</u>
Land	\$ 18,000	\$ 6,300
Buildings	<u>86,700</u>	<u>30,340</u>
Total	\$104,700	\$36,640

Upon review of the complaint filed by the Board of Education and the corresponding counter-complaint filed by Mr. O’Neil, the BOR determined the true and taxable values of the subject property to be as follows:

	<u>TRUE VALUE</u>	<u>TAXABLE VALUE</u>
Land	\$ 18,000	\$ 6,300
Buildings	<u>117,000</u>	<u>40,950</u>
Total	\$135,000	\$47,250

Whereas the appellant asserts that the true and taxable values of the subject property should be as follows:

	<u>TRUE VALUE</u>	<u>TAXABLE VALUE</u>
Land	\$ 18,500	\$ 6,475
Buildings	<u>75,500</u>	<u>26,425</u>
Total	\$ 94,000	\$32,900

This matter is now submitted upon the notice of appeal, the statutory transcript certified to the Board of Tax Appeals by the BOR and the record of the evidentiary hearing held before this Board.

This case is a companion case to *Daniel R. O'Neil v. Franklin Cty. Bd. of Revision*, B.T.A. No. 97-G-1204, unreported, issued on the same date as this decision. By agreement of the parties, the hearing record in that case was stipulated into the record for the present case. The factual and legal issues are substantially the same. Only the values claimed by Mr. O'Neil are different.

Relying on the reasoning which we expressed in *Daniel R. O'Neil v. Franklin Cty. Bd. of Revision*, B.T.A. No. 97-G-1204, we conclude that appellant has failed to sustain his burden of proving that the value of the subject property is other than that established by the BOR. Specifically, the sale of the property on April 30, 1996 for \$135,000 was an arms-length sale which accurately reflected the value of the property as of January 1, 1996.

Based upon the foregoing, it is the decision of the Board of Tax Appeals that the subject property had the following true value and taxable value as of January 1, 1996:

	<u>TRUE VALUE</u>	<u>TAXABLE VALUE</u>
Land	\$ 18,000	\$ 6,300
Buildings	<u>117,000</u>	<u>40,950</u>
Total	\$135,000	\$47,250

Accordingly, the Franklin County Auditor is hereby ordered to list and assess the subject property in conformity with this Board's decision and order. ohiosearchkeybta