

# Ohio Board of Tax Appeals

Chevalette F. Thomas,	)	
	)	CASE NO. 98-D-876
Appellant,	)	
	)	(REAL PROPERTY TAX)
vs.	)	
	)	
Board of Revision of Hamilton County,	)	
Auditor of Hamilton County,	)	DECISION AND ORDER
	)	(dismissal of appeal)
Appellees.	)	

Representative of Appellant - Ms. Chevalette F. Thomas  
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Counsel for Appellees - Michael K. Allen, Esq.  
Pros. Atty., Cuyahoga Cty.  
Thomas J. Scheve, Esq.  
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ENTERED: December 10, 1999

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

An appeal, pursuant to R.C. 5717.01, from a final decision of the Hamilton County Board of Revision, rendered September 1, 1998, a copy of which was mailed to the parties on September 2, 1998, pertaining to the valuation of certain real property relating to the tax year 1997.

By letter, dated November 12, 1999, from counsel for the Hamilton County Appellees, received and filed November 12, 1999, this Board was advised:

“I received notice that the above case is set for hearing on December 6, 1999. This case was dismissed by the Board of Revision on the basis of the Sharon Village decision.

“Subsequently, the appellant refiled a complaint pursuant to the amendment of R.C. 5715.19. The BOR heard the refiled complaint on April 21, 1999 and decreased the value of the property to \$164,000.

“Thus, the appeal before you is now essentially moot and would ask that the Board dismiss it.

“In the event the Board does not dismiss the case, we are waiving our appearance at the scheduled hearing.

“Thank you for your attention to this matter.”

The factual representations in counsel’s letter are not independently supported in the existing record before this board. By virtue of the fact that the Appellant has failed to respond to counsel’s representations or to advise this board concerning the alleged actions of the parties before the county board of revision occurring after the subject appeal was filed, the motion for dismissal was not ruled upon prior to the scheduled hearing, nor was the pending hearing scheduled for December 6, 1999 cancelled.

On December 6, 1999, pursuant to assignment and notice given thereof, this appeal came on for the consideration of any additional evidence that might be adduced by the parties hereto. No one appeared as or on behalf of any party hereto. Under such circumstances, considered in conjunction with the alleged facts of counsel for the Appellees, the failure of the Appellant to appear before this Board in support of its appeal constitutes a proper ground for the dismissal of this appeal. *LCL Income Properties v. Rhodes* (1995), 71 Ohio St.3d 652. It appears

that this dismissal may be an appropriate solution, assuming the counsel's alleged facts are true.

IT IS ORDERED that the above entitled appeal be and hereby is dismissed.

IT IS FURTHER ORDERED that a certified copy of this decision and order be sent to the Auditor of Hamilton County, to the Appellant, and to counsel for the Appellees.