

OHIO BOARD OF TAX APPEALS

Nael M. Yasin,)
)
Appellant,) Case No. 99-J-1013
)
vs.) (REAL PROPERTY TAX)
)
Franklin County Auditor and) DECISION AND ORDER
Franklin County Board of Revision,)
)
Appellees,)
)
and)
)
Southwestern City Schools)
Board of Education,)
)
Appellee.)

APPEARANCES:

For the Appellant - Nael M. Yasin
Pro Se
114 Mackenzie Drive
Pickerington, Ohio 43147

For the County - Ronald O'Brien
Franklin County Prosecuting
Attorney
By: Matthew H. Chafin
Assistant
373 South High Street
20th Floor
Columbus, Ohio 43215-6310

For the Board of Education - Teaford, Rich, Crites & Wesp
By: Mark H. Gillis
20 East Broad Street
3rd Floor
Columbus, Ohio 43215

Entered February 4, 2000

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

The Board of Tax Appeals is considering this matter pursuant to a notice of appeal filed herein by Nael M. Yasin. (“Appellant”) Appellant has appealed from a decision of the Franklin County Board of Revision that determined the value of the subject real property for tax year 1998. The property is identified on the auditor’s records as parcels 140-208, and 140-3021.

The value determined by the Franklin County Auditor is as follows:

Parcel 140-208

	TRUE VALUE	TAXABLE VALUE
Land	\$ 6,700	\$ 2,350
Building	0	0
Total	\$ 6,700	\$ 2,350

Parcel 104-3021

	TRUE VALUE	TAXABLE VALUE
Land	\$30,600	\$10,710
Building	\$30,300	\$10,610
Total	\$60,900	\$21,320

The value determined by the Franklin County Board of Revision is as follows:

Parcel 140-208

	TRUE VALUE	TAXABLE VALUE
Land	\$ 6,700	\$ 2,350
Building	0	0
Total	\$ 6,700	\$ 2,350

Parcel 104-3021

	TRUE VALUE	TAXABLE VALUE
Land	\$ 30,600	\$10,710
Building	\$147,700	\$51,700
Total	\$178,300	\$62,410

In the notice of appeal the appellant has alleged that the correct value is as follows:

Parcel 140-208

	TRUE VALUE	TAXABLE VALUE
Land	\$ 6,700	\$ 2,350
Building	0	0
Total	\$ 6,700	\$ 2,350

Parcel 104-3021

	TRUE VALUE	TAXABLE VALUE
Land	\$30,600	\$10,710
Building	\$30,300	\$10,610
Total	\$60,900	\$21,320

The matter had been scheduled for a merit hearing herein. The county and the school board appeared by and through counsel. The appellant failed to appear. The matter has been submitted to the Board of Tax Appeals upon the notice of appeal.

We note that while a determination of value of real property by a board of revision is entitled to consideration, such determination is not presumptively valid. *Amsdell v. Bd. of Revision* (1994), 69 Ohio St.3d 572. On appeal a taxpayer may successfully challenge a determination of a board of revision only where the taxpayer produces competent and probative evidence which establishes his right to a reduction in value. *Rocco v. Cuyahoga Cty. Bd. of Revision* (1994), 71 Ohio St.3d 103; *Springfield Local Bd. of Edn. v. Summit Cty. Bd. of Revision* (1994), 68 Ohio St.3d 493, 495; *Cleveland Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision* (1994), 68 Ohio St.3d 336, 337.

The appellant has the ultimate burden of persuasion as to value of the property. He is obligated to bring forth sufficient competent and probative evidence to cause this Board to conclude that the value assessed by the board of revision does not accurately reflect value. Although duly notified of the hearing, the appellant failed to appear and present any evidence in support of his reduction request. Based upon the record before us, the Board is unable to determine whether the decision of the Franklin County Board of Revision is in error, the appellant having failed to sustain his burden of persuasion.

Where this Board rejects the evidence before it as not being competent and probative or credible, or there is no evidence from which this Board can independently determine value, we may approve the board of revision's valuation, without the board of revision presenting any evidence. *Corporate Exchange Bldgs. IV & V, L.P. v. Franklin Cty. Bd. of Rev.* (1998), 82 Ohio St.3d 297; *Simmons v. Cuyahoga Cty. Bd. of Revision* (1998), 80 Ohio St.3d 1412; *Luken v. Miami Cty. Bd. of Rev.* (Sept. 19, 1997), B.T.A. No. 96-G-976, unreported.

Accordingly, based upon the record submitted by the board of revision, and the applicable law, the Board finds that the value of the property as of January 1, 1998 is as follows:

Parcel 140-208

	TRUE VALUE	TAXABLE VALUE
Land	\$ 6,700	\$ 2,350
Building	0	0

