

**COURT OF APPEALS OF OHIO, EIGHTH APPELLATE DISTRICT,
CUYAHOGA COUNTY**

City of Richmond Heights v. Robert L. Turner, et al.

City of Richmond Heights v. Turner, 2025-Ohio-5347 · No. 114920 · Decided November 26, 2025

SUMMARY

The Eighth District Court of Appeals affirmed a Lyndhurst Municipal Court judgment awarding the City of Richmond Heights \$2,284.75 in unpaid municipal income taxes, plus interest and costs, against Robert L. Turner and LaTanya Turner jointly and severally. The court overruled Turner’s assignments of error because he failed to provide a transcript or other record materials necessary to evaluate his claims. The court also noted that Turner could not represent the codefendant, LaTanya Turner, in the appeal.

CASE DETAILS

COURT	Court of Appeals of Ohio, Eighth Appellate District, Cuyahoga County
WRITING FOR THE COURT	Eileen A. Gallagher, Administrative Judge; Michael John Ryan, Judge; Deena R. Calabrese, Judge
JURISDICTION	Ohio Court of Appeals, Eighth Appellate District, Cuyahoga County
DECIDED	November 26, 2025
DOCKET	114920
DISPOSITION	affirmed
PROCEDURAL POSTURE	Appeal from a municipal court judgment awarding the City of Richmond Heights \$2,284.75 in unpaid municipal income taxes, plus interest and costs, after the trial court overruled the defendants' objections to a magistrate's decision.
STANDARD OF REVIEW	When an appellant fails to provide the portions of the record necessary to evaluate assigned errors, the appellate court presumes the regularity and validity of the lower court's proceedings and affirms.
PRECEDENTIAL VALUE	published
PARTIES	Robert L. Turner, LaTanya Turner v. City of Richmond Heights

TOPICS

- tax
- tax collection
- appellate procedure
- standard of review
- civil procedure

PRACTICE AREAS

municipal income tax

appellate procedure

civil procedure

QUESTIONS PRESENTED

1. Whether the appellate court could review Turner's challenges to the City's authority, standing, jurisdiction, alleged contract requirements, and asserted bankruptcy protections when Turner failed to file a transcript or an authorized alternative record.
2. Whether the municipal court judgment should be affirmed in the absence of a record demonstrating error.

HOLDINGS

1. When portions of the transcript necessary to resolve assigned errors are omitted from the record, the reviewing court must presume the validity and regularity of the lower court's proceedings and affirm.
2. A pro se litigant is held to the same procedural standards as a represented litigant and is not excused from the duty to file the portions of the record necessary for appellate review.

KEY QUOTATIONS

“When portions of the transcript necessary for resolution of assigned errors are omitted from the record, the reviewing court has nothing to pass upon, and, thus, as to those assigned errors, the court has no choice but to presume the validity of the lower court’s proceedings, and affirm.” (at 199)

“It is well established that pro se litigants are presumed to have knowledge of the law and legal procedures and that they are held to the same standard as litigants who are represented by counsel.” (footnote 1)

FACTUAL BACKGROUND

The City of Richmond Heights sued Robert L. Turner and LaTanya Turner in small claims court for unpaid municipal income taxes. Following a January 15, 2025 trial, the magistrate entered a joint and several judgment against the defendants. The municipal court overruled Turner's objections and entered judgment for \$2,284.75, plus eight percent annual interest and costs. Turner appealed, but did not provide a transcript or an alternative statement of the evidence.

PROCEDURAL HISTORY

The City filed a small-claims complaint in Lyndhurst Municipal Court against Robert L. Turner and LaTanya Turner for unpaid municipal income taxes. After a magistrate entered judgment for the City, Turner filed objections, which the municipal court overruled while adopting the magistrate's decision. Turner appealed without filing a transcript, a statement of the evidence under App.R. 9(C), or an agreed statement under App.R. 9(D).

DISPOSITION

affirmed

CASES CITED

- Knapp v. Edwards Laboratories, 61 Ohio St.2d 197, 199 (1980)
- State v. Skaggs, 53 Ohio St.2d 162 (1978)
- State Farm Mut. Auto. Ins. Co. v. Williams, 2019-Ohio-4059, ¶ 31 (8th Dist.)
- In re Application of Black Fork Wind Energy, L.L.C., 2013-Ohio-5478, ¶ 22
- State ex rel. Fuller v. Mengel, 2003-Ohio-6448, ¶ 10
- Sabouri v. Ohio Dept. of Job & Family Servs., 145 Ohio App.3d 651, 654 (10th Dist. 2001)

OPINION

PER CURIAM.

[Cite as Richmond Hts. v. Turner, 2025-Ohio-5347.] COURT OF APPEALS OF OHIO EIGHTH APPELLATE DISTRICT COUNTY OF CUYAHOGA CITY OF RICHMOND HEIGHTS,: Plaintiff-Appellee,: v. No. 114920 ROBERT L. TURNER, ET AL.,: Defendants-Appellants,: JOURNAL ENTRY AND OPINION JUDGMENT: AFFIRMED RELEASED AND JOURNALIZED: November 26, 2025 Civil Appeal from the Lyndhurst Municipal Court Case No. CVI2202385 Appearances: Brittany D. Caraballo, Amber E. Greenleaf Duber and Stacie Hackel Snow, for appellee.

Robert L. Turner, pro se. EILEEN A. GALLAGHER, A.J.: Robert L. Turner (“Turner”) appeals from the decision of the Lyndhurst Municipal Court which granted judgment in favor of the plaintiff, City of Richmond Heights (“the City”).

The City filed a complaint in the Small Claims Division of the Lyndhurst Municipal Court for unpaid municipal income taxes due and owing from Turner and LaTanya Turner. Trial was conducted before a magistrate judge on January 15, 2025 with both parties present.

On January 23, 2025, the magistrate issued a decision which stated, “Upon sworn testimony and the evidence, judgment is rendered in favor of Plaintiff, and against Defendants, jointly and severally, in the amount of \$2,385.75, plus interest at 8% from the date of judgment and costs of the instant action.” Turner did file objections to the magistrate’s decision pursuant to Civ.R.

53(D) to which the City responded in opposition to the objections. On February 18, 2025, the trial court issued a judgment entry as follows: After independent review of the Magistrate’s Decision, Defendants Objections thereto and Plaintiff’s Brief in Opposition to Defendant’s Objections and the documentation provided by Defendants on 2/11/25, this Court finds that Defendants’ objections are not well-taken and are overruled.

The Magistrate’s Decision of 1/23/2025, therefore, is adopted. Judgment is hereby entered in favor of Plaintiff and against Defendants, jointly and severally, in the amount of \$2,284.75, together with interest in the amount of 8% per annum from the date of judgment and the costs of this

action. It is from this order that Turner now appeals, raising the following assignments of error for our review: I. The trial court erred by failing to require evidence that Appellee have any authority to file municipal taxes on behalf of Appellants.

II. The trial court erred in not requiring evidence from the Appellee that it had standing to bring suit though, the Appellants challenged its jurisdiction to determine the Appellee's authority before and during trial. III.

The trial court erred in not abiding by the United States Bankruptcy code of protection. It did not consider the protection laws that Appellant had during the entirety of the trial. IV. The Plaintiff lacks standing because neither party has entered into any oral or written contract that obligates compliance with state or municipal law.

V. No contract exists that would entitle either party to an equity claim or a negotiable instrument against the Appellant. VI. The trial court failed to address whether the Appellee had standing to file suit, particularly regarding: Appellants' claims of a lack of jurisdiction, the absence of evidence assigning authority to the City of Richmond Heights or to its "Administrator" (i.e., the Regional Income Tax Agency, R.I.T.A.) to file taxes on the Appellants' behalf, Although the Tax Administrator for the City of Richmond Heights (R.I.T.A.) stated both before and during trial that it had the authority to file taxes on behalf of the Appellants, the trial court did not resolve whether such authority exists; VII.

There is insufficient evidence that any municipality, local government, debt collection agency, or other entity has the statutory or delegated authority to file taxes on behalf of any taxpayer under the Ohio Revised Code or any other federal law. It is the appellant's duty to file the transcript or any parts of the transcript that are necessary for evaluating the lower court's decision.

Knapp v. Edwards Laboratories, 61 Ohio St.2d 197, 199 (1980). "This is necessarily so because an appellant bears the burden of showing error by reference to matters in the record." *Id.*, citing *State v. Skaggs*, 53 Ohio St.2d 162 (1978).¹ Without the filing of a transcript (or a statement of the evidence or proceedings under App.R. 9(C) or an agreed statement under App.R.

9(D)), this court must presume regularity in the municipal court's proceedings. Knapp at 199. Appellant has failed to provide to this court a transcript of the trial court proceedings in this case. As the Knapp Court stated, "When portions of the transcript necessary for resolution of assigned errors are omitted from the record, the reviewing court has nothing to pass upon, and, thus, as to those assigned errors, the court has no choice but to presume the validity of the lower court's proceedings, and affirm." *Id.* at 199.

Appellant's assignments of error are overruled. We do note that Turner, a pro se litigant, represented only himself in this appeal and not the codefendant, LaTanya Turner. Irrespective of

this appeal and its outcome, the judgment in this case was a joint and several judgment for which both Robert L. Turner and LaTanya Turner are responsible. Judgment is affirmed.

1 We note that Turner's failure to comply with App.R. 9 and his failure to fulfill his duty to file the parts of the transcript that are necessary to enable this court to evaluate the municipal court's judgment cannot be excused on the basis that he is acting pro se. *State Farm Mut. Auto. Ins. Co. v. Williams*, 2019-Ohio-4059, ¶ 31 (8th Dist.). ““It is well established that pro se litigants are presumed to have knowledge of the law and legal procedures and that they are held to the same standard as litigants who are represented by counsel.”” *In re Application of Black Fork Wind Energy, L.L.C.*, 2013-Ohio-5478, ¶ 22, quoting *State ex rel.*

Fuller v. Mengel, 2003-Ohio-6448, ¶ 10, quoting *Sabouri v. Ohio Dept. of Job & Family Servs.*, 145 Ohio App.3d 651, 654 (10th Dist. 2001). It is ordered that appellee recover of appellant costs herein taxed. The court finds there were reasonable grounds for this appeal. It is ordered that a special mandate issue out of this court directing the Lyndhurst Municipal Court to carry this judgment into execution.

A certified copy of this entry shall constitute the mandate pursuant to Rule 27 of the Rules of Appellate Procedure. _____ EILEEN A. GALLAGHER,
ADMINISTRATIVE JUDGE MICHAEL JOHN RYAN, J., and DEENA R. CALABRESE, J.,
CONCUR