

SUPREME COURT OF OHIO

Meadows Development, L.L.C. v. Champaign County Board of Revision

Meadows Dev., L.L.C. v. Champaign Cty. Bd. of Revision, 124 Ohio St. 3d 349, 2010-Ohio-249 · No. 2009-0064 · Decided February 3, 2010

SUMMARY

The Supreme Court of Ohio held that a county board of revision may recertify its decision to a new address within the original 30-day appeal period, provided no appeal has yet been taken and the new mailing is reasonably calculated to provide notice. The valid second certification begins a new 30-day period for appealing to the Board of Tax Appeals. The court reversed the dismissal of Meadows Development's appeal and remanded the matter for further proceedings.

CASE DETAILS

COURT	Supreme Court of Ohio
WRITING FOR THE COURT	Per curiam; Moyer, C.J.; Lundberg Stratton, J.; O'Connor, J.; O'Donnell, J.; Lanzinger, J.; Cupp, J.; Pfeifer, J.
JURISDICTION	Ohio
DECIDED	February 3, 2010
DOCKET	2009-0064
DISPOSITION	reversed_and_remanded
PROCEDURAL POSTURE	Meadows appealed the Board of Tax Appeals' dismissal of its appeal from a county board of revision decision. The BTA concluded that Meadows's notice of appeal was filed more than 30 days after the board of revision's first certification of its decision.
STANDARD OF REVIEW	The Supreme Court of Ohio reviews legal conclusions of the Board of Tax Appeals de novo and will reverse a BTA decision based on an incorrect legal conclusion.
PRECEDENTIAL VALUE	Published Ohio Supreme Court opinion; precedential.
PARTIES	Meadows Development, L.L.C. v. Champaign County Board of Revision, Triad Local School District Board of Education

TOPICS

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PRACTICE AREAS

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QUESTIONS PRESENTED

1. Whether a county board of revision may recertify its decision to a different address during the 30-day appeal period established by the initial certification when no appeal has yet been filed.
2. Whether certification of a board of revision decision to the address of the owner's attorney is valid when that address is reasonably calculated to provide notice to the owner.
3. Whether the second certification commenced a new 30-day period for appealing the board of revision decision to the Board of Tax Appeals.
4. Whether the Civil Rules, particularly Civ.R. 5(B), governed the board of revision's certification of its decision.

HOLDINGS

1. A board of revision has jurisdiction to make a second certification of its decision within the 30-day appeal period established by the first certification, provided that no appeal has yet been taken from the first certification.
2. A board of revision properly certifies its decision under R.C. 5715.20 when it sends the decision by certified mail to an address reasonably calculated to give notice of the decision to the owner, including the address of an attorney actively representing the owner at the board hearing.
3. A valid second certification made within the initial 30-day appeal period, before any appeal has been instituted, starts a new 30-day period for appealing the board of revision's decision to the Board of Tax Appeals.
4. The Civil Rules, including Civ.R. 5(B), do not govern the administrative certification of a board of revision decision under these circumstances.

KEY QUOTATIONS

“Under R.C. 5715.20, a board of revision validly certifies its decision when it sends the decision by certified mail to an address that is reasonably calculated to give notice to the owner.” (¶ 12)

“Because the BOR modified its certification of the decision within the 30-day window for an appeal from the initial certification, and because no appeal had actually been instituted from the first certification, the second certification was valid and restarted the running of the 30-day appeal period.” (¶ 26)

FACTUAL BACKGROUND

Meadows filed a complaint challenging the Champaign County Auditor's valuation of three parcels used as a 200-pad mobile-home park. The auditor valued the property at \$2,170,428 for tax year 2006, while Meadows asserted a value of \$1,718,100. After a hearing, the Board of Revision retained the auditor's valuation, certified

its decision to Meadows's own address, and fifteen days later certified the decision again to the address of Meadows's attorneys, who had represented Meadows at the hearing.

PROCEDURAL HISTORY

Meadows challenged the county auditor's valuation of three parcels comprising a mobile-home park. The Champaign County Board of Revision retained the auditor's valuation and first certified its decision to Meadows's address on June 14, 2007, then recertified the same decision to Meadows's attorneys' address on June 29, 2007. Meadows filed its appeal to the BTA on July 24, 2007. The BTA dismissed the appeal as untimely, and the Supreme Court of Ohio reversed and remanded.

DISPOSITION

reversed_and_remanded

REMAND INSTRUCTIONS

Remand to the Board of Tax Appeals for further proceedings because Meadows's appeal was timely filed.

CASES CITED

- *Satullo v. Wilkins*, 111 Ohio St.3d 399, 2006-Ohio-5856, 856 N.E.2d 954, ¶ 14
- *Gahanna-Jefferson Local School Dist. Bd. of Edn. v. Zaino*, 93 Ohio St.3d 231, 232, 754 N.E.2d 789
- *HealthSouth Corp. v. Levin*, 121 Ohio St.3d 282, 2009-Ohio-584, 903 N.E.2d 1179, ¶ 24
- *Columbus S. Lumber Co. v. Peck*, 159 Ohio St. 564, 569, 50 O.O. 457, 113 N.E.2d 1
- *S hochwert?*
- *Swal[n]der Ditch Landowners' Assn. v. Joint Bd. of Huron & Seneca Cty. Commrs.*, 51 Ohio St.3d 131, 554 N.E.2d 1324
- *Tower City Properties v. Cuyahoga Cty. Bd. of Revision*, 49 Ohio St.3d 67, 70, 551 N.E.2d 122
- *Knickerbocker Properties, Inc. XLII v. Delaware Cty. Bd. of Revision*, 119 Ohio St.3d 233, 2008-Ohio-3192, 893 N.E.2d 457, ¶ 17
- *Newman v. Levin*, 120 Ohio St.3d 127, 2008-Ohio-5202, 896 N.E.2d 995, ¶ 28
- *Hafiz v. Levin*, 120 Ohio St.3d 447, 2008-Ohio-6788, 900 N.E.2d 181, ¶ 8
- *Elyria v. Lorain Cty. Budget Comm.*, 117 Ohio St.3d 403, 2008-Ohio-940, 884 N.E.2d 553, ¶¶ 12-13
- *Columbus City Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 121 Ohio St.3d 218, 2009-Ohio-760, 903 N.E.2d 299, ¶ 14
- *Cincinnati School Dist.*, 87 Ohio St.3d 363, 368, 721 N.E.2d 40
- *Hal Artz Lincoln-Mercury, Inc. v. Ford Motor Co.*, 28 Ohio St.3d 20, 28 OBR 83, 502 N.E.2d 590, paragraph three of the syllabus