

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

Tricarichi v. PricewaterhouseCoopers, L.L.P.

2026-Ohio-2316 · No. 115419 · Decided June 18, 2026

SUMMARY

The Eighth District Court of Appeals of Ohio affirmed summary judgment for PricewaterhouseCoopers, holding that Michael Tricarichi's Ohio fraudulent-inducement claims were barred by res judicata based on prior Nevada litigation concerning the same Midco transaction. The court concluded that the newly discovered evidence and alleged internal policy had already been litigated or could have been litigated in the Nevada proceedings. The court overruled Tricarichi's assignments of error and affirmed the judgment.

CASE DETAILS

|                       |                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COURT                 | Court of Appeals of Ohio, Eighth Appellate District, Cuyahoga County                                                                                                                                                                                                                                                                                                                                      |
| WRITING FOR THE COURT | Anita Laster Mays; Lisa B. Forbes; Eileen T. Gallagher                                                                                                                                                                                                                                                                                                                                                    |
| JURISDICTION          | Court of Appeals of Ohio, Eighth Appellate District, Cuyahoga County                                                                                                                                                                                                                                                                                                                                      |
| DECIDED               | June 18, 2026                                                                                                                                                                                                                                                                                                                                                                                             |
| DOCKET                | 115419                                                                                                                                                                                                                                                                                                                                                                                                    |
| DISPOSITION           | affirmed                                                                                                                                                                                                                                                                                                                                                                                                  |
| PROCEDURAL POSTURE    | Appeal from an order of the Cuyahoga County Court of Common Pleas granting PricewaterhouseCoopers, LLP's motion for summary judgment in an action alleging fraudulent inducement.                                                                                                                                                                                                                         |
| STANDARD OF REVIEW    | Summary-judgment rulings are reviewed de novo under the same standard applied by the trial court. Under Ohio Civ.R. 56, summary judgment is proper when no genuine issue of material fact exists, the moving party is entitled to judgment as a matter of law, and reasonable minds viewing the evidence most strongly in favor of the nonmoving party can reach only a conclusion adverse to that party. |
| PRECEDENTIAL VALUE    | Published Ohio Court of Appeals opinion                                                                                                                                                                                                                                                                                                                                                                   |
| PARTIES               | Michael A. Tricarichi v. PricewaterhouseCoopers, LLP                                                                                                                                                                                                                                                                                                                                                      |

TOPICS

summary judgment

res judicata

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## PRACTICE AREAS

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## QUESTIONS PRESENTED

1. Whether the trial court properly granted summary judgment based on the Nevada courts' treatment of the Marshall transaction and the Wow! Email.
2. Whether res judicata barred Tricarichi's Ohio fraudulent-inducement claim because the parties, underlying transaction, and issues had already been litigated in Nevada.

## HOLDINGS

1. Summary judgment is appropriate when there is no genuine issue of material fact, the moving party is entitled to judgment as a matter of law, and reasonable minds can reach only a conclusion adverse to the nonmoving party; appellate review is de novo.
2. Res judicata barred Tricarichi's Ohio claim because the Nevada proceedings involved the same parties, arose from the same transaction or occurrence, resulted in final judgments on the merits, and addressed claims or issues that were or could have been litigated there, even though the Ohio complaint characterized the claim as fraudulent inducement rather than negligence.

## KEY QUOTATIONS

*"We review summary judgment rulings de novo, applying the same standard as the trial court."* (III.A)

*"We find that Tricarichi's claims in this case are barred by res judicata, and the trial court did not err in granting Price's summary-judgment motion."* (III.B)

## FACTUAL BACKGROUND

In 2003, Tricarichi sold his business and entered into a Midco transaction after engaging PricewaterhouseCoopers to evaluate and advise him regarding the transaction's tax implications. The IRS later audited the transaction and assessed substantial taxes and penalties, leading Tricarichi to litigate against Price in Nevada based on alleged negligent advice and nondisclosure. The Nevada courts entered final judgments rejecting his claims, including claims concerning a later-discovered email and alleged Price policy regarding Midco transactions. Tricarichi then filed the Ohio action alleging fraudulent inducement based on the same underlying transaction and evidence.

## PROCEDURAL HISTORY

Tricarichi filed an Ohio complaint in June 2024 alleging fraudulent inducement arising from a 2003 Midco transaction. Price answered and moved for summary judgment, arguing that the claim was barred by res judicata and was time-barred. The Cuyahoga County Court of Common Pleas granted summary judgment on July 9, 2025. Tricarichi appealed, and the Eighth District reviewed his assignments of error together and affirmed.

## DISPOSITION

affirmed

## CASES CITED

- U.S. Bank Trust N.A. v. Keane, 2024-Ohio-727, ¶ 16 (8th Dist.)
- Grafton v. Ohio Edison Co., 77 Ohio St.3d 102, 105 (1996)
- Dresher v. Burt, 75 Ohio St.3d 280, 292-293 (1996)
- Tricarichi v. PricewaterhouseCoopers LLP, 2023 Nev. Dist. LEXIS 117 (Feb. 9, 2023)
- Tricarichi v. PricewaterhouseCoopers, LLP, 2025 Nev. Unpub. LEXIS 383 (May 29, 2024)
- Allan v. Allan, 2022-Ohio-1488, ¶ 36 (8th Dist.)
- E. Cleveland Firefighters v. E. Cleveland, 2019-Ohio-534, ¶ 14 (8th Dist.)
- Grava v. Parkman Twp., 73 Ohio St.3d 379, 381-382 (1995)
- State ex rel. A.N. v. Cuyahoga Cty. Pros. Dept., 2020-Ohio-5628, ¶ 8
- O’Nesti v. DeBartolo Realty Corp., 2007-Ohio-1102, ¶¶ 6-7
- Portage Cty. Bd. of Commrs. v. Akron, 2006-Ohio-954, ¶ 84
- State v. Richard, 2005-Ohio-6969, ¶¶ 11-13 (8th Dist.)
- Omlin v. Kaufmann & Cumberland Co., L.P.A., 2003-Ohio-4069, ¶ 13 (8th Dist.)
- Alessio v. United Airlines, Inc., 2022-Ohio-4510, ¶ 9 (8th Dist.)
- State ex rel. Kroger Co. v. Indus. Comm., 80 Ohio St.3d 649, 651 (1998)
- Kirkhart v. Keiper, 2004-Ohio-1496, ¶ 5
- Natl. Amusements, Inc. v. Springdale, 53 Ohio St.3d 60, 62 (1990)

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