

**LEACH, APPELLANT, v. HAMILTON COUNTY BOARD OF REVISION ET AL.,
APPELLEES.**

[Cite as *Leach v. Hamilton Cty. Bd. of Revision*, 2002-Ohio-341.]

Taxation—Real property—Appeal of county auditor’s valuation to board of revision—Failure of property owner to appear at hearing is proper ground for dismissal of complaint—LCL Income Properties v. Rhodes, followed.

(No. 01-291—Submitted January 9, 2002—Decided January 30, 2002.)

APPEAL from the Board of Tax Appeals, Nos. 2000-M-1049 through
2000-M-1256.

Per Curiam.

{¶ 1} Appellant David Leach filed multiple complaints with the Hamilton County Board of Revision (“BOR”) for tax year 1999. Leach was notified by the BOR of the time and place for the hearings on the complaints; however, he never appeared at any of the hearings. The BOR dismissed Leach’s complaints. Leach filed appeals of the BOR’s dismissals with the Board of Tax Appeals (“BTA”). At the BTA, the BOR filed a motion for sanctions wherein it sought affirmance of the BOR’s dismissals and the imposition of attorney fees. The BTA granted the motion for dismissal but denied the motion for sanctions. Leach appealed here but did not appear at the oral hearing scheduled before this court. This cause is now before this court upon an appeal as of right.

{¶ 2} In *LCL Income Properties v. Rhodes* (1995), 71 Ohio St.3d 652, 646 N.E.2d 1108, as in this case, the taxpayer failed to appear at the board of revision hearing and the BOR dismissed the complaint for failure to prosecute. In *LCL Properties*, we stated that the board of revision had authority to dismiss the

SUPREME COURT OF OHIO

complaint. The taxpayer fails to sustain the burden to prove the value of the property when he or she fails to attend the hearing before the board of revision. Under *LCL Properties*, the BTA's affirmance of the BOR's dismissals was reasonable and lawful.

Decision affirmed.

MOYER, C.J., DOUGLAS, RESNICK, F.E. SWEENEY, PFEIFER, COOK and LUNDBERG STRATTON, JJ., concur.

David Leach, pro se.

Michael K. Allen, Hamilton County Prosecuting Attorney, and *Thomas J. Scheve*, Assistant Prosecuting Attorney, for appellee Hamilton County Auditor.
