

[Cite as *Gides v. Cuyahoga Cty. Bd. of Revision*, 2015-Ohio-4385.]

# Court of Appeals of Ohio

EIGHTH APPELLATE DISTRICT  
COUNTY OF CUYAHOGA

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JOURNAL ENTRY AND OPINION  
No. 102649

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**MARY T. GIDES**

PLAINTIFF-APPELLANT

vs.

**CUYAHOGA COUNTY BOARD OF REVISION,  
ET AL.**

DEFENDANTS-APPELLEES

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**JUDGMENT:  
AFFIRMED**

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Civil Appeal from the  
Ohio Board of Tax Appeals  
Case No. 2014-541

**BEFORE:** Stewart, J., E.A. Gallagher, P.J., and E.T. Gallagher, J.

**RELEASED AND JOURNALIZED:** October 22, 2015

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MELODY J. STEWART, J.:

{¶1} Taxpayer Mary T. Gides appeals the Board of Tax Appeals’ (“BTA”) decision to affirm the Cuyahoga County Board of Revision’s (“BOR”) valuation of real property she owns in the city of Euclid. Gides contends that the BTA erred in determining that she did not carry her burden of proving the true value of the property. We disagree and affirm.

{¶2} In April 2013, Gides filed a complaint with the BOR requesting a reduction in property value for a nine-unit apartment complex which the Cuyahoga County Fiscal Officer had assessed at a value of \$258,500 for the 2012 tax year. The complaint alleged that the property had a true value of \$80,000 because “the property had decreased in value and was never worth the market value indicated on the tax bill.” The Euclid City School District filed a counter complaint requesting that the board maintain the fiscal officer’s assessed value of the property.

{¶3} Although counsel for the school district appeared at the BOR hearing on the matter, neither Gides nor her counsel attended. The only evidence the BOR had before it in support of the complaint was a list of alleged defects in the property and corresponding pictures of those defects that were taken by Gides near the date of the fiscal officer’s valuation.<sup>1</sup> Following the hearing, the BOR issued a decision which maintained the fiscal officer’s assessed value of the property.

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<sup>1</sup> Although Gides states in her brief on appeal that she also submitted documents that show a decrease in rent receipts, the record on appeal does not contain these documents and the audio recording of the BOR hearing makes no mention of them. Rather, the audio recording affirmatively

{¶4} Thereafter, Gides appealed to the BTA. Gides did not submit any additional evidence on appeal and both parties waived their right to a hearing, choosing instead to submit their arguments on brief. The BTA affirmed the decision of the BOR on the basis that the evidence presented, without more, was insufficient to support the claimed adjustment value.

{¶5} On review, our inquiry in this matter is limited to determining whether the decision of the BTA was reasonable and lawful. *See* R.C. 5717.04; *see also Lakeside Ave. Ltd. Partnership. v. Cuyahoga Cty. Bd. of Revision*, 75 Ohio St.3d 540, 664 N.E.2d 913 (1998) (explaining that property valuation is a question of fact primarily within the province of the taxing authorities which should not be disturbed unless the record affirmatively shows that the decision was unlawful or unreasonable).

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states that the only evidence before the board was a list of defects and corresponding pictures. Moreover, prior to the BOR hearing, Gides's counsel sent the BOR a letter informing the BOR that no one would appear on behalf of the plaintiff at the hearing and that the BOR should make its decision based on the evidence submitted with the letter. The only documents submitted with the letter were the list of defects and pictures.

{¶6} When a party seeks an increase or decrease in valuation of property, that party bears the burden of proving that proposed value to the board of revision. *Schwartz v. Cuyahoga Cty. Bd. of Revision*, Slip Opinion No. 2015-Ohio-4331. On appeal to the BTA, the appellant has the burden of proving his or her right to an increase in, or decrease from, the value determined by the BOR. *Id.* “To meet that burden, the appellant must present competent and probative evidence to make [his or her] case; it is not enough to merely introduce evidence that calls the board of revision’s valuation into question.” *Id.* (Citation omitted.)

{¶7} The law is clear that Gides had the burden of proving that the correct value of her property for the 2012 tax year was \$80,000 and not \$258,500 as determined by the fiscal officer. The only evidence that Gides submitted in support of the requested reduction was a list of needed repairs/defects to the property (which she submits shows the deterioration of the property) and pictures of those defects. There was no evidence or testimony submitted that established how those defects might have impacted the property value such that it warranted a \$178,500 reduction. Without such evidence, the list of defects are simply variables in search of an equation. *See Throckmorton v. Hamilton Cty. Bd. of Rev.*, 75 Ohio St.3d 227, 228, 661 N.E.2d 1095 (1996) (stating “[e]vidence of needed repairs, or the cost of needed repairs, while a factor in arriving at true value, will not alone prove true value.”). We therefore cannot conclude that the BTA’s decision was unreasonable or unlawful.

{¶8} Judgment affirmed.

It is ordered that appellee recover of said 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 Ohio Board of Tax Appeals 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.

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MELODY J. STEWART, JUDGE

EILEEN A. GALLAGHER, P.J., and  
EILEEN T. GALLAGHER, J., CONCUR