

**In the
Supreme Court of Ohio**

STATE OF OHIO, ex rel.
Mars Urban Solutions, LLC, et al.

Case No. 2017-0442

Relators,

v.

Original Action in Mandamus

FISCAL OFFICER OF CUYAHOGA
COUNTY, et al.

Respondents.

REPLY BRIEF OF RELATORS MARS URBAN SOLUTIONS, LLC, ET AL.

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INTRODUCTION

This case revolves around the failure of a county auditor to apply a very simple and basic legal concept engrained in our society. That concept was put forward by Justice Matthias for this Court in *State, ex rel. The Park Investment Co. v. Board*, 175 Ohio St. 410, 195 N.E.2d 908 (1964), “[t]he best method of determining value, when such information is available, is an actual sale of such property between one who is willing to sell but not compelled to do so and one who is willing to buy but not compelled to do so.” *Id.* at 412. County auditors are required to reassess the value of all property in their county at certain points in time. Thus, determining value is a simple matter when there has been a sale upon which to base it.

The problem is an auditor must revalue all properties in a county and most of those properties have not been the subject of a recent sale. A property may only be sold once every 30 to 40 years or potentially be handed down between generations of a family and not face a sale for over a hundred years. Yet, the county auditor must reassess every 6 years. Thus, one would presume that when a county auditor has the benefit of a sale occurring during a six-year sexennial reassessment period, it would savor the opportunity to set the value using a recent arm’s length transaction.

This case is the product of Respondents ignoring the basic legal concept of *Park Investment Company*. At every opportunity to re-assess following the sales transactions, Respondents have failed to use the sale price as the true taxable value. Considering that our society is built upon the idea that free markets are the best way to determine how resources are allocated through the mechanism of supply and demand establishing a price for such resources, one has to wonder why the Respondents simply ignore the results of market forces in performing their legally obligated duty to reassess.

STATEMENT OF FACTS

The Relators brought this action seeking to force the Respondents to do what they should according to this Court's *Park Investment Company* decision. In particular, Relators sought to apply what this Court pointed out in *AERC Saw Mill Vill. V. Franklin County Board of Revisions*, 127 Ohio St. 3d 44, 2010-Ohio-4468, 936 N.E.2d 472, that “[i]n addition to the periodically required adjustments, the auditor is under a standing duty to “revalue and assess at any time all or any part of the real estate in such county * * * where the auditor finds that the true or taxable values thereof have changed.” R.C. 5713.01(B). This duty might be triggered by *49 an arm’s-length sale; the statutes require the auditor to consider the sale price to be the value of the property. R.C. 5713.03.” *Id.* at 48-49. Relators see no “might be” when it comes to the standing duty to reassess when the auditor finds a change in the true taxable value from processing real estate sales transactions. However, count I of Relators’ petition which made this argument was dismissed by this Court.

The only remaining question before this Court is Relators’ count IV, which claims the Respondents have failed to properly and fully execute an order issued by the Ohio Board of Tax Appeals. With respect to this issue the Respondents have raised a factual issue that must be addressed by Relators because it is incorrect.

Respondent’s response brief asserts that Relators do not own the property at the center of the Ohio Board of Tax Appeals decision, PPN 682-10-083. Specifically, Respondent asserts that Relators do not own PPN 682-10-083 because title to the property currently resides in the name of Pluto Property Services, LLC. Relator is the statutory agent, owner, sole member, general counsel and president of Pluto Property Services, LLC. (Appdx. 8, 9) Accordingly, the assertion that Relators do not currently own the PPN 682-10-083 is misplaced and Relators have a property interest in the resolution of this matter because

ultimately, it is Relators who will be responsible to ensure all properly due and owning property taxes are paid.

Respondents also suggest that their Exhibit G-2 demonstrates that theys have executed the Ohio Board of Tax Appeals decision fully. Relators note that exhibit G-2 does not contain a date, it does not say who is entering data upon it, it has no signatures, and shows no transmission of the information on it to any other office (i.e. Treasurer's office). Exhibit G-2 is titled "Correction – Estate Valuation – Taxes". Even at 300% magnification, it is not clear what is written on the face of the document.

It does appear that exhibit G-2 is making a correction for tax years "10" and "11" but the figures showing the math simply can't be deciphered. It is impossible to tell how it was computed and thus, it is impossible to check the math or validate it. Which is why Realtors suggest this matter would be best handed by this Court referring this matter to a special master who can do a proper accounting.

ARGUMENT

Proposition of Law I:

Respondents failed to use the Ohio Board of Tax Appeals re-determined valuation as the baseline for performing the 2012 reassessment.

This Court established the rule that a reviewing tribunal's valuation decision establishes value for the year contested, is carried forward to future years while the decision was pending and becomes the baseline value upon which any intervening triennial or sexennial reassessments are based. *AERC, supra* at 51 citing *Columbus Bd. of Edn.*, 87 Ohio St.3d 305, 720 N.E.2d 517 (1999) (hereinafter *Inner City*). In analyzing the *Inner City*

decision, this Court found a situation where the auditor sought only to apply a board of revision (BOR) decision rendered in 1996 to tax years 1993, 1994 and 1995. *Id.* Tax year 1996 was a triennial reassessment year and the county auditor sought to use the prior or original value to compute the reassessed value for 1996. *Id.* This Court found this to be an error. This Court held that the re-determined value as determined by the BOR applied to tax years 1993, 1994 and 1995 and it became the baseline value upon which the county auditor was required to apply the triennial 5% increase for 1996. *Id.* Thus, the 1996 valuation was required to be computed based upon the BOR valuation decision and not using the original valuation or value listed in the county's records at the time.

The *Inner City* facts apply equally to this matter. Here, we have a 2010 valuation complaint that was decided by the Ohio Board of Tax Appeals in 2014. Respondents seek to apply this decision only to two tax years, 2010 and 2011 because 2012 was a sexennial reassessment. For tax year 2012, Respondent's claim they correctly based their reassessment on a completely bogus valuation present in the county records, i.e. \$92,800. The auditor's sexennial reassessment uses of the \$92,800 ("original" value) to compute the reassessed value is improper, just like this Court found in *Inner City*. *Id.* According to this Court's holding in *Inner City*, the 2012 reassessment is required to be based upon Board of Tax Appeals re-determined value from the 2014 decision, \$9,500. This is exactly what Relators asked for in their merit brief.

The *Inner City* holding requires the re-determined value established by a reviewing tribunal must be used as the baseline value for computing reassessment that occurred prior to the decision being issued. Ultimately, the auditor has to compute a new value but it must start with the re-determined value in making such reassessment. Such a rule allows the taxpayer to benefit from its later in time decision while allowing for the required reassessment to occur in

a fair and balanced manner. Thus, the result is that the tax valuation for 2012 and beyond must be corrected as part in parcel of putting into effect the 2014 Ohio Board of Tax Appeals decision.

Proposition of Law II:

Respondent fiscal officer 2012 reassessment violated the Tax Commissioner's order to apply the amended version of R.C. 5713.03 starting in 2013.

Relators, as an alternative argument to proposition of law I, have argued that the Respondent's 2012 reassessment was conducted improperly as a matter of law. Respondents counter this arguments by citing to *AERC Saw Mill Vill. V. Franklin County Board of Revisions*, 127 Ohio St. 3d 44, 2010-Ohio-4468, 936 N.E.2d 472 (hereinafter *AERC*), and claiming that Relators argument is misplaced because it mis-applies the carried over rule in R.C. 5715.19(D). Such reliance is on *AERC* to thwart Relators argument is misplaced.

The reason the *AERC* decision and the carryover rule are not at issue in Relators argument is because Relators recognizes that the sexennial reassessment conducted in 2012 by the Respondent fiscal officer must be performed. Relator have not argued the 2014 decision eliminates the 2012 reassessment and that the re-determined value becomes the 2012 value. Quite to the contrary, the reason Relators argues this Court needs to address the 2012 reassessment is because the reassessment, if properly done as a matter of law, could only arrive at one correct value. The reassessment did not arrive at the one correct value. The only correct value that could result from the 2012 reassessment is that the taxable value is the sales price from an arm's length transaction, or \$9,501. Any other valuation is, as a matter of law, simply incorrect.

This Court decision in *AERC* supports Relators' argument. In *AERC*, the property owner was challenging the application of the carryover provision in R.C. 5715.19(D) to a tax

year where the auditor was required to perform a sexennial reassessment. The property owner wanted the auditor's valuation to stand, while the Board of Education argued for the carryover provision's valuation to stand. This Court declined "to give full literal effect to the carryover provision [R.C. 5715.19(D)] and allow it to supersede the auditor's ongoing duty to value and revalue real property [under R.C. 5713.01(B) and 5713.03] . . ." In doing so, it recognized that the carryover provision exists with the legal requirement to reassessment. The existence of one does not negate the need to recognize the other. This is precisely what Relators are arguing, that the 2012 reassessment must occur and be done according to law current at the time it was conducted.

The last way the 2012 reassessment valuation was improper as a matter of equity is because any reassessment calculated using a prior or original value which was 9.76 times (92,800/9,500) greater than the actual value, can't be allowed to stand. The auditor's reassessment was based off an original valuation of \$92,800. This original valuation should have been corrected in 2009 when the Respondent Board of Revisions issued its decision on the 2008 valuation complaint lodged by Relator and set at \$35,000. However, Respondents never updated their system of records and the prior valuation was left at \$92,800. As Relators have pointed out above, this should have been corrected when the 2014 decision was issued by the Board of Tax Appeals and the reassessment should have been based on the prior valuation determination of \$9,500. Thus, any reassessment containing such flawed data can only result in a valuation deemed to be arbitrary and capricious.

Relators recognize that its Petition for Mandamus did not plead the Respondent fiscal officers violated its legal duty to conduct the 2012 sexennial reassessment according to the pre-2012 R.C. 5713.03. Instead, Relators petition sought to build upon this Courts statement in *AERC* that "[i]n addition to the periodically required adjustments, the auditor is under a

standing duty to “revalue and assess at any time all or any part of the real estate in such county *** where the auditor finds that the true or taxable values thereof have changed.” R.C. 5713.01(B). This duty might be triggered by *49 an arm’s-length sale; the statutes require the auditor to consider the sale price to be the value of the property. R.C. 5713.03.” *AERC Saw Mill Vill. V. Franklin County Board of Revisions*, 127 Ohio St. 3d 44, 2010-Ohio-4468, 936 N.E.2d 472 (at 48-49). Relators’ petition builds from this Court’s observation in *AERC* to recognize that in Cuyahoga County, where the county fiscal officer is organized in such a manner that it is responsible for both the duties of a county auditor as well as the duty to process real estate transactions, and that such an organizational structure creates in the fiscal officer, the legal duty to reassess property value when it learns of a change in value through the processing of real estate sales transactions by its agents. Despite not being specifically plead, principles of judicial economy support addressing whether the sexennial reassessment was conducted according to law as part of giving due and full consideration of whether the Ohio Board of Tax Appeals decision was properly and fully implement by Respondents. Having Relators file a new petition for writ of mandamus based upon Respondent fiscal officer failure to apply the then current law correctly in 2012, would be a waste of judicial resources.

Proposition of Law No. III:

Respondent fiscal officer’s exhibit G-2 is not the best evidence to determine whether Respondent fiscal officer correctly applied the Board of Tax Appeals decision.

Respondent asserts that exhibit G-2 demonstrates it has complied with the Board of Tax Appeals order. However, exhibit G-2 is not the best evidence of whether Respondent fiscal officer properly executed their duties in this matter. R.C. 319.39 requires the county auditor to record additions and deductions from taxes and to enter all such corrections on to

such tax duplicates made after delivery of the original tax duplicate to the county treasurer. So, evidence that the auditor made a correction on the tax duplicate and transmitted such tax duplicate or certificate of correction to the treasurer's office for processing would be the best evidence that a correction was properly processed. In this matter, there is no evidence this occurred. In addition, the treasurer's tax decision reflects it has never received any corrected tax duplicate or certificate of correction from which to fix its prior tax determination.

Further, clear evidence of whether the Respondents properly executed the Board of Tax Appeals order would also be the country treasurer's certification of the correctness of settlement that it must provide back to the county auditor. R.C. 321.29 requires a county treasurer, at each settlement with the auditor, to certify the correctness of the settlement. Such a certification by the treasurer would be conclusive evidence it received the corrected tax duplicate and so processed it.

Lastly, Respondent's exhibit G-2 is inherently flawed because without the Respondents 2008 Board of Revision decision being applied correctly to determine the proper tax due for tax years 2008 and 2009, the data contained in exhibit G-2 is inherently wrong. In other words, if the Respondents did not correctly process taxes for 2008 and 2009, then it did not carry forward the correct balance due and owing into tax year 2010 and it renders the calculation performed in G-2 to be erroneous because they are based on incorrect data. Respondents have simply ignored Relators discovery that they did not process their own 2008 decision correctly. If they could have shown Relators were wrong on this point, one would expect it would have been demonstrated in their response brief.

CONCLUSION

Respondents have failed to properly execute the order from the Ohio Board of Tax Appeals as well as Respondent's own order and this failure is significantly impacted the market values used to compute tax for the years 2008 to 2016. These errors resulted in Relator's losing the fundamental value of the Ohio Board of Tax Appeals decision and paying far more in property taxes than were properly due and owing. Relator moves this Honorable Court to either issue a Writ to Respondents directing what the tax values should be as a matter of law, to include establishing the baseline for the 2012 reassessment to allow the correct taxes to be assessed for tax years from 2008 to present, or appoint a special master to perform an accounting for the same tax years identified and any other relief this Court deems appropriate.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Merit Brief of Relator was served by electronic mail this 13th day of February, 2018, upon the following:

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APPENDIX

2011 Ohio Revised Code

Title [57] LVII TAXATION

Chapter 5713: ASSESSING REAL ESTATE

5713.03 County auditor to determine taxable value of real property.

The county auditor, from the best sources of information available, shall determine, as nearly as practicable, the true value of each separate tract, lot, or parcel of real property and of buildings, structures, and improvements located thereon and the current agricultural use value of land valued for tax purposes in accordance with section 5713.31 of the Revised Code, in every district, according to the rules prescribed by this chapter and section 5715.01 of the Revised Code, and in accordance with the uniform rules and methods of valuing and assessing real property as adopted, prescribed, and promulgated by the tax commissioner. He shall determine the taxable value of all real property by reducing its true or current agricultural use value by the percentage ordered by the commissioner. In determining the true value of any tract, lot, or parcel of real estate under this section, if such tract, lot, or parcel has been the subject of an arm's length sale between a willing seller and a willing buyer within a reasonable length of time, either before or after the tax lien date, the auditor shall consider the sale price of such tract, lot, or parcel to be the true value for taxation purposes. However, the sale price in an arm's length transaction between a willing seller and a willing buyer shall not be considered the true value of the property sold if subsequent to the sale:

- (A) The tract, lot, or parcel of real estate loses value due to some casualty;
- (B) An improvement is added to the property. Nothing in this section or section 5713.01 of the Revised Code and no rule adopted under section 5715.01 of the Revised Code shall require the county auditor to change the true value in money of any property in any year except a year in which the tax commissioner is required to determine under section 5715.24 of the Revised Code whether the property has been assessed as required by law.

The county auditor shall adopt and use a real property record approved by the commissioner for each tract, lot, or parcel of real property, setting forth the true and taxable value of land and, in the case of land valued in accordance with section 5713.31 of the Revised Code, its current agricultural use value, the number of acres of arable land, permanent pasture land, woodland, and wasteland in each tract, lot, or parcel. He shall record pertinent information and the true and taxable value of each building, structure, or improvement to land, which value shall be included as a separate part of the total value of each tract, lot, or parcel of real property.

Effective Date: 09-27-1983

R.C. 319.39 Record of additions and deductions - certificate of correction.

The county auditor shall keep books or other records of "additions and deductions," in which he shall enter all corrections of the general duplicates and of the classified duplicate respectively, made after delivery of such duplicates to the county treasurer, which either increase or diminish the amount of a tax or assessment, as stated in such duplicates. In addition to the marginal corrections provided for in section [319.35](#) of the Revised Code, he shall in each case give the treasurer a certificate of the correction.

Effective Date: 10-01-1953.

R.C. 321.29 Certification of county treasurer as to correctness of settlement – oath – record.

At each settlement with the county auditor, the county treasurer shall certify at the foot of such settlement, next after the certificate of the auditor, that the fees and per cent allowed him in such settlement, together with any other fees allowed him by or in pursuance of law, specifying each item in such certificate, are all the fees allowed, paid to, or received by him since the last preceding settlement, and he shall testify to the correctness of the settlement under oath, administered by the auditor, and such oath and certificate shall be recorded by the auditor, in the same manner as the certificate of such auditor is recorded.

Effective Date: 10-01-1953.

R. C. 5715.19 [Effective 2/5/2018] Complaint against valuation or assessment - determination of complaint - tender of tax - determination of common level of assessment.

(A) As used in this section, "member" has the same meaning as in section [1705.01](#) of the Revised Code.

(1) Subject to division (A)(2) of this section, a complaint against any of the following determinations for the current tax year shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real and public utility property taxes for the current tax year, whichever is later:

- (a) Any classification made under section [5713.041](#) of the Revised Code;
- (b) Any determination made under section [5713.32](#) or [5713.35](#) of the Revised Code;
- (c) Any recoupment charge levied under section [5713.35](#) of the Revised Code;
- (d) The determination of the total valuation or assessment of any parcel that appears on the tax list, except parcels assessed by the tax commissioner pursuant to section [5727.06](#) of the Revised Code;
- (e) The determination of the total valuation of any parcel that appears on the agricultural land tax list, except parcels assessed by the tax commissioner pursuant to section [5727.06](#) of the Revised Code;
- (f) Any determination made under division (A) of section [319.302](#) of the Revised Code.

If such a complaint is filed by mail or certified mail, the date of the United States postmark placed on the envelope or sender's receipt by the postal service shall be treated as the date of filing. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the filing date.

Any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; an individual who is retained by such a person and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under section [4701.10](#) of the Revised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such a person; if the person is a firm, company, association, partnership, limited liability company, or corporation, an officer, a salaried employee, a partner, or a member of that person; if the person is a trust, a trustee of the trust; the board of county commissioners; the prosecuting attorney or treasurer of the county; the board of township trustees of any township with territory within the county; the board of education of any school district with any territory in the county; or the mayor or legislative authority of any municipal corporation with any territory in the county may file such a complaint regarding any such determination affecting any real property in the county, except that a person owning taxable real property in another county may file such a complaint only with regard to any such determination affecting real property in the county that is located in the same taxing district as that person's real property is located. The county auditor shall present to the county board of revision all complaints filed with the auditor.

(2) As used in division (A)(2) of this section, "interim period" means, for each county, the tax year to which section [5715.24](#) of the Revised Code applies and each subsequent tax year until the tax year in which that section applies again.

No person, board, or officer shall file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period, unless the person, board, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:

- (a) The property was sold in an arm's length transaction, as described in section [5713.03](#) of the Revised Code;
- (b) The property lost value due to some casualty;
- (c) Substantial improvement was added to the property;
- (d) An increase or decrease of at least fifteen per cent in the property's occupancy has had a substantial economic impact on the property.

(3) If a county board of revision, the board of tax appeals, or any court dismisses a complaint filed under this section or section [5715.13](#) of the Revised Code for the reason that the act of filing the complaint was the unauthorized practice of law or the person filing the complaint was engaged in the unauthorized practice of law, the party affected by a decrease in valuation or the party's agent, or the person owning taxable real property in the county or in a taxing district with territory in the county, may refile the complaint, notwithstanding division (A)(2) of this section.

(4)

- (a) No complaint filed under this section or section [5715.13](#) of the Revised Code shall be dismissed for the reason that the complaint fails to accurately identify the owner of the property that is the subject of the complaint.
- (b) If a complaint fails to accurately identify the owner of the property that is the subject of the complaint, the board of revision shall exercise due diligence to ensure the correct property owner is notified as required by divisions (B) and (C) of this section.

(5) Notwithstanding division (A)(2) of this section, a person, board, or officer may file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period if the person, board, or officer withdrew the complaint before the complaint was heard by the board.

(B) Within thirty days after the last date such complaints may be filed, the auditor shall give notice of each complaint in which the stated amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination is at least seventeen thousand five hundred dollars to each property owner whose property is the subject of the complaint, if the complaint was not filed by the owner or the owner's spouse, and to each board of education whose school district may be affected by the complaint. Within thirty days after receiving such notice, a board of education; a property owner; the owner's spouse; an individual who is retained by such an owner and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international

association of assessing officers; a public accountant who holds a permit under section [4701.10](#) of the Revised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such a person; or, if the property owner is a firm, company, association, partnership, limited liability company, corporation, or trust, an officer, a salaried employee, a partner, a member, or trustee of that property owner, may file a complaint in support of or objecting to the amount of alleged overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination stated in a previously filed complaint or objecting to the current valuation. Upon the filing of a complaint under this division, the board of education or the property owner shall be made a party to the action.

(C) Each board of revision shall notify any complainant and also the property owner, if the property owner's address is known, when a complaint is filed by one other than the property owner, by certified mail, not less than ten days prior to the hearing, of the time and place the same will be heard. The board of revision shall hear and render its decision on a complaint within ninety days after the filing thereof with the board, except that if a complaint is filed within thirty days after receiving notice from the auditor as provided in division (B) of this section, the board shall hear and render its decision within ninety days after such filing.

(D) The determination of any such complaint shall relate back to the date when the lien for taxes or recoupment charges for the current year attached or the date as of which liability for such year was determined. Liability for taxes and recoupment charges for such year and each succeeding year until the complaint is finally determined and for any penalty and interest for nonpayment thereof within the time required by law shall be based upon the determination, valuation, or assessment as finally determined. Each complaint shall state the amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect classification or determination upon which the complaint is based. The treasurer shall accept any amount tendered as taxes or recoupment charge upon property concerning which a complaint is then pending, computed upon the claimed valuation as set forth in the complaint. If a complaint filed under this section for the current year is not determined by the board within the time prescribed for such determination, the complaint and any proceedings in relation thereto shall be continued by the board as a valid complaint for any ensuing year until such complaint is finally determined by the board or upon any appeal from a decision of the board. In such case, the original complaint shall continue in effect without further filing by the original taxpayer, the original taxpayer's assignee, or any other person or entity authorized to file a complaint under this section.

(E) If a taxpayer files a complaint as to the classification, valuation, assessment, or any determination affecting the taxpayer's own property and tenders less than the full amount of taxes or recoupment charges as finally determined, an interest charge shall accrue as follows:

(1) If the amount finally determined is less than the amount billed but more than the amount tendered, the taxpayer shall pay interest at the rate per annum prescribed by section [5703.47](#) of the Revised Code, computed from the date that the taxes were due on the difference between the amount finally determined and the amount tendered. This interest charge shall be in lieu of any penalty or interest charge under section [323.121](#) of the Revised Code unless the taxpayer failed to file a complaint and tender an amount as taxes or recoupment charges within the time required by this section, in which case section [323.121](#) of the Revised Code applies.

(2) If the amount of taxes finally determined is equal to or greater than the amount billed and more than the amount tendered, the taxpayer shall pay interest at the rate prescribed by section [5703.47](#) of the Revised Code from the date the taxes were due on the difference between the amount finally determined and the amount tendered, such interest to be in lieu of any interest charge but in addition to any penalty prescribed by section [323.121](#) of the Revised Code.

(F) Upon request of a complainant, the tax commissioner shall determine the common level of assessment of real property in the county for the year stated in the request that is not valued under section [5713.31](#) of the Revised Code, which common level of assessment shall be expressed as a percentage of true value and the common level of assessment of lands valued under such section, which common level of assessment shall also be expressed as a percentage of the current agricultural use value of such lands. Such determination shall be made on the basis of the most recent available sales ratio studies of the commissioner and such other factual data as the commissioner deems pertinent.

(G) A complainant shall provide to the board of revision all information or evidence within the complainant's knowledge or possession that affects the real property that is the subject of the complaint. A complainant who fails to provide such information or evidence is precluded from introducing it on appeal to the board of tax appeals or the court of common pleas, except that the board of tax appeals or court may admit and consider the evidence if the complainant shows good cause for the complainant's failure to provide the information or evidence to the board of revision.

(H) In case of the pendency of any proceeding in court based upon an alleged excessive, discriminatory, or illegal valuation or incorrect classification or determination, the taxpayer may tender to the treasurer an amount as taxes upon property computed upon the claimed valuation as set forth in the complaint to the court. The treasurer may accept the tender. If the tender is not accepted, no penalty shall be assessed because of the nonpayment of the full taxes assessed.

Amended by 132nd General Assembly File No. TBD, HB 118, §1, eff. 2/5/2018.

Amended by 129th General Assembly File No. 141, HB 509, §1, eff. 9/28/2012.

Effective Date: 03-04-2002; 09-28-2006

Note: *This section is set out twice. See also § [5715.19](#), effective until 2/5/2018.*

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Corporation Details

Corporation Details		
Entity Number	2250853	
Business Name	PLUTO PROPERTY SERVICES, LLC	
Filing Type	DOMESTIC LIMITED LIABILITY COMPANY	
Status	Active	
Original Filing Date	12/04/2013	
Expiry Date		
Location:	County:	State:
Agent / Registrant Information		
MIKE MAJESKI 1482 WEST 116TH STREET CLEVELAND, OH 44102 Effective Date: 12/04/2013 Contact Status: Active		
Incorporator Information		
M. MAJESKI		
Filings		
Filing Type	Date of Filing	Document Number/Image
ARTICLES OF ORGNZTN/DOM. PROFIT LIM.LIAB. CO.	12/04/2013	201333801482

Resolution of Pluto Property Services, LLC
authorizing the release of officer and membership details.

WHEREAS, Pluto Property Services, LLC desires to provide notice of its incorporator, statutory agent, member, President and General Counsel; and WHEREAS, Pluto Property Services, LLC is an Ohio Limited Liability Company and Michael Majeski is President and owner of all interests;

RESOLVED, that Pluto Property Services, LLC hereby provides notice that Michael Majeski is the sole owner of Pluto Property Service, LLC, is the incorporator, statutory agent, current President and General Counsel for Pluto Property Services, LLC.

The undersigned hereby certifies that he is the duly elected and qualified President and the custodian of the books and records and seal of Pluto Property Services, LLC and that the foregoing is a true record of a resolution duly adopted at a meeting of Pluto Property Services, LLC and that said meeting was held in accordance with state law and the Bylaws of the above-named Corporation on February 12, 2018, and that said resolution is now in full force and effect without modification or rescission.

IN WITNESS WHEREOF, I have executed my name as President and have hereunto affixed the corporate seal of the above-named Corporation this 12th day of February, 2018.

/s/ Michael Majeski

President, Pluto Property Services, LLC