

IN THE COURT OF APPEALS OF OHIO
TENTH APPELLATE DISTRICT

John Allen et al.,	:	
Plaintiffs-Appellants,	:	No. 26AP-207
v.	:	(Ct. of Cl. No. 2025-00863JD)
Ohio Department of Taxation,	:	(REGULAR CALENDAR)
Defendant-Appellee.	:	

D E C I S I O N

Rendered on September 24, 2026

On brief: *John Allen, Ronald A. Choina, Sandra Dezman, Karen L. Shuster, Jerry M. Justice, Roger Johnson, John Dezman, Rick Rutherford, and Robert Wiseman, pro se.*
Argued: *John Allen.*

On brief: *[D. Andrew Wilson]*, Attorney General, *Victoria L. Kekel*, and *Maggie S. Shaver*, for appellee. **Argued:** *Victoria L. Kekel.*

APPEAL from the Court of Claims of Ohio

DINGUS, J.

{¶ 1} Plaintiffs-appellants, John Allen, Roger Johnson, Ronald A. Choina, John Dezman, Sandra Dezman, Rick Rutherford, Karen L. Shuster, Robert Wiseman, and Jerry M. Justice (collectively, “appellants”), appeal a judgment from the Court of Claims of Ohio. The court dismissed appellants’ action against defendant-appellee, the Ohio Department of Taxation (“the state”), under Civ.R. 12(B)(1) for lack of subject-matter jurisdiction. For the reasons that follow, we affirm.

I. Facts and Procedural History

{¶ 2} In October 2025, appellants filed a complaint with the Court of Claims, alleging that the Ohio law governing the assessment, collection, and enforcement

procedures for Ohio income taxes, R.C. 5747.13, is unconstitutional and therefore void. The complaint alleged that the state's enforcement of R.C. 5747.13 has resulted in unlawful assessments against appellants and unlawful liens on appellants' properties. It alleged that the process of entering judgments for unpaid tax assessments under R.C. 5747.13(C) constitutes fraud, and that the act of placing judgment liens on property constitutes trespass. Appellants requested that the court abolish the Ohio income tax, enjoin the state from enforcing R.C. 5747.13(C), vacate all prior judgments obtained against appellants under R.C. 5747.13(C), and order the state to pay \$90 million in compensatory damages and \$207 million in punitive damages.

{¶ 3} The state filed a motion to dismiss pursuant to Civ.R. 12(B)(1) and (6). The state primarily argued that the Court of Claims did not have jurisdiction to hear appellants' complaint because their claims were constitutional in nature. The state additionally suggested that appellants' current action was barred by res judicata because appellants had filed nearly identical complaints about the same issues in 2021, 2023, and 2024, and all were dismissed under Civ.R. 12(B)(1) for lack of subject-matter jurisdiction.

{¶ 4} The court granted the state's motion to dismiss based on an application of Civ.R. 12(B)(1) and declined to address the merits of the state's argument for dismissal under Civ.R. 12(B)(6) based on the doctrine of res judicata. The court held that although the complaint was couched in terms of torts and monetary damages, it sought to challenge the constitutionality of R.C. 5747.13(C) and to overturn prior judgments for unpaid taxes. The court concluded that it lacked jurisdiction to vindicate appellants' claims and that it was required to dismiss the complaint.

{¶ 5} Appellants filed a timely notice of appeal, and the matter is now properly before this court.

II. Assignment of Error

{¶ 6} Appellants assign the following sole assignment of error for our review:

The trial court erred and abused its discretion in dismissing [appellants'] action for lack of jurisdiction.

III. Discussion

{¶ 7} In their sole assignment of error, appellants assert that the Court of Claims had subject-matter jurisdiction over their action because they properly pleaded causes of action for trespass and fraud, and because they sought monetary damages.

{¶ 8} A court must dismiss a complaint for lack of subject-matter jurisdiction if the complaint fails to allege any cause of action cognizable in the forum. *Brown v. Levin*, 2012-Ohio-5768, ¶ 14 (10th Dist.). Subject-matter jurisdiction involves a court's power to hear and decide a case on the merits. *Lowery v. Ohio Dept. of Rehab. & Corr.*, 2015-Ohio-869, ¶ 6 (10th Dist.). An appellate court reviews a trial court's decision to dismiss a complaint for lack of subject-matter jurisdiction under a de novo standard of review. *Pankey v. Ohio Dept. of Rehab. & Corr.*, 2014-Ohio-2907, ¶ 7 (10th Dist.).

{¶ 9} In 1975, the Court of Claims Act, R.C. 2743.01 et seq., created the Court of Claims to exercise exclusive jurisdiction over certain claims against the state that were previously barred by sovereign immunity. *Friedman v. Johnson*, 18 Ohio St.3d 85, 86 (1985). The kind of tort claims that a plaintiff can bring against the state in the Court of Claims are ones that a plaintiff would be able to bring against a fellow citizen. *Henneke v. Ohio Dept. of Ins.*, 2011-Ohio-5366, ¶ 8 (10th Dist.). If the claim would not be proper against a private party, then it is not proper against the state in the Court of Claims. *Wallace v. Ohio Dept. of Commerce*, 2002-Ohio-4210, ¶ 37.

{¶ 10} As appellants correctly point out, the Court of Claims has jurisdiction over claims against the state that sound in law and that seek monetary damages. *See Boggs v. State*, 8 Ohio St.3d 15, 16 (1983); *Victorian's Midnight Café L.L.C. v. Goodman*, 2016-Ohio-7947, ¶ 9 (10th Dist.). However, the mention of legal claims and monetary damages in a complaint is not enough, alone, to cause the complaint to come within the jurisdiction of the Court of Claims. *Guillory v. Ohio Dept. of Rehab. & Corr.*, 2008-Ohio-2299, ¶ 11 (10th Dist.) ("The mere fact that claims in a complaint are couched in certain legal terms is insufficient to confer jurisdiction upon a court."). It is the substance rather than the form of a complaint that determines the nature of the action. *Id.* at ¶ 12; *Lingo v. State*, 2014-Ohio-1052, ¶ 38.

{¶ 11} Appellants' complaint describes the state's alleged wrongful acts as fraud and trespass, but the alleged wrongful acts are the state's enforcement of Ohio's tax laws against appellants. The alleged wrongfulness of the state's acts is premised on the argument that R.C. 5747.13 is unconstitutional, and the prayer for damages is premised on the argument that prior "unlawful judgment liens" should be nullified. (Compl. at 4.) Thus, to provide appellants their requested relief, the Court of Claims would have to declare

R.C. 5747.13 to be unconstitutional and overturn judicial decisions from local courts of common pleas.

{¶ 12} It is well-settled that the Court of Claims does not have jurisdiction to overturn the judgments of other courts. *George v. Ohio Dept. of Human Servs.*, 2005-Ohio-2292, ¶ 35 (10th Dist.); *Stauffer v. Ohio Dept. of Transp.*, 63 Ohio App.3d 248, 253 (10th Dist. 1989). *See also Lingo* at ¶ 48 (“the authority to vacate the void judgments of another court is exclusively conferred by the Ohio Constitution on courts of direct review”). It is also well-settled that the Court of Claims does not have jurisdiction over alleged violations of constitutional rights. *Howard v. Supreme Court of Ohio*, 2005-Ohio-2130, ¶ 15 (10th Dist.) (“Constitutional claims are not actionable in the Court of Claims because a plaintiff is limited to causes of action that could be brought between private parties.”); *Bleicher v. Univ. of Cincinnati College of Medicine*, 78 Ohio App.3d 302, 306-07 (10th Dist. 1992). No matter how appellants characterize their demand for relief, “the Court of Claims lacks jurisdiction to resolve claims of unconstitutionality which give rise to the demand for relief.” *Rodgers v. Ohio Parole Bd.*, 1992 Ohio App. LEXIS 5883, *10 (10th Dist. Nov. 17, 1992).

{¶ 13} The claims in appellants’ complaint are not ones that they could bring against a fellow citizen, and they are not proper claims to bring against the state in the Court of Claims. *See Henneke*, 2011-Ohio-5366, at ¶ 8 (10th Dist.); *Wallace*, 2002-Ohio-4210, at ¶ 37. The Court of Claims correctly determined that it lacked jurisdiction to hear the case, and it correctly dismissed the action pursuant to Civ.R. 12(B)(1). Accordingly, we overrule appellants’ sole assignment of error.

IV. Disposition

{¶ 14} Having overruled appellants’ sole assignment of error, we affirm the judgment of the Court of Claims of Ohio.

Judgment affirmed.

DORRIAN and JAMISON, JJ., concur.
