

IN THE COURT OF APPEALS OF OHIO
TENTH APPELLATE DISTRICT

Main and Nelson Station LLC,	:	
Appellant-Appellant,	:	Nos. 25AP-786 and 25AP-860
	:	(BTA No. 2024-1431)
v.	:	
	:	(REGULAR CALENDAR)
Franklin County Board of Revision et al.,	:	
Appellees-Appellees.	:	

D E C I S I O N

Rendered on September 30, 2026

On brief: *Ronald B. Noga*, for appellant. **Argued:** *Ronald B. Noga*.

On brief: *Rich & Gillis Law Group, LLC, Karol C. Fox, Mark H. Gillis, Kelley A. Gorry, Richelle L. Thoburn Ford, and Patrick J. Heery*, for appellee, Board of Education of the Dublin City Schools. **Argued:** *Richelle L. Thoburn Ford*.

APPEALS from the Ohio Board of Tax Appeals

DINGUS, J.

{¶ 1} Appellant, Main and Nelson Station LLC (“Main and Nelson Station”), appeals from a decision and order of the Ohio Board of Tax Appeals (“BTA”) vacating a decision of appellee, Franklin County Board of Revision (“BOR”), and remanding the matter to the BOR with instructions to dismiss. For the following reasons, we dismiss Main and Nelson Station’s appeals.

I. Facts and Procedural History

{¶ 2} On March 27, 2024, Main and Nelson Station filed a complaint with the BOR seeking a reduction in value for its property at 5500 Frantz Road, Dublin, Ohio (“subject property”). After a hearing on the matter, the BOR issued a “no value change” decision. On

November 4, 2024, Main and Nelson Station appealed that decision to the BTA. Appellee, Dublin City Schools Board of Education (“BOE”), moved to dismiss the appeal before the BTA, arguing that the BOR lacked jurisdiction to consider the value of the subject property, and, therefore, the BTA also lacked jurisdiction to consider the appeal.

{¶ 3} On September 4, 2025, the BTA entered a decision and order vacating the BOR’s decision and remanding the matter to the BOR with instructions to dismiss. Six days later, Main and Nelson Station filed a “Motion to Vacate Entry to Correct Incomplete Text of Decision,” noting that the BTA’s decision and order contained an incomplete sentence ending with no punctuation. Main and Nelson Station requested the BTA “to correct [this] apparent clerical error” in part because its “time to appeal is running.” (Sept. 10, 2025 Mot. to Vacate Entry to Correct Incomplete Text of Decision at 1.) On September 30, 2025, the BTA entered an order correcting the omission as Main and Nelson Station requested. On October 1, 2025, Main and Nelson Station filed, with the BTA, proof of service of a notice of appeal and a request for a certified transcript. The same day, Main and Nelson Station filed a notice of appeal with this court (docketed as case No. 25AP-786).

{¶ 4} On October 10, 2025, the BTA entered a notice of case closure on its docket indicating that it would not submit a certified record for the purpose of appeal because it had not received a notice of appeal. The next day, Main and Nelson Station filed a notice of appeal with the BTA. Also on October 11, 2025, Main and Nelson Station filed a document with the BTA requesting that the BTA consider its notice of appeal timely filed as of October 1, 2025, because it attempted to file the notice that day, but the attempt was unsuccessful for unknown reasons. On October 27, 2025, Main and Nelson Station filed another notice of appeal with this court (docketed as case No. 25AP-860). This court consolidated the appeals for the purposes of briefing, oral argument, and disposition. The BOE then moved to dismiss the appeals for failure to comply with the procedural requirements necessary to invoke this court’s jurisdiction.

{¶ 5} This matter is now before this court for review.

II. Assignments of Error

{¶ 6} Main and Nelson Station assigns the following three assignments of error for our review:

[I.] The Board of Tax Appeals erred in holding the Board of Revision lacked jurisdiction to issue a decision on the value of

appellant's property as appellant's purported notice of withdrawal was not entered on the Board's records until after the Board of Education filed a countercomplaint as to value and the Board of Revision never ruled on or recognized the purported withdrawal in its final entry.

[II.] The Board of Tax Appeals erred in failing to recognize the Board of Revision properly issued a value determination with respect to appellant's property and not a jurisdictional determination, thereby triggering the appellant's right to appeal to the Board of Tax Appeals as the listed owner of the subject property pursuant to the statutory structure of O.R.C. Section 5717.01 which allows a property owner to appeal even if the owner was not a party to the proceeding before the Board of Revision.

[III.] The Board of Tax Appeals also erred in dismissing appellant's notice of appeal as review of the public record of the Board of Revision reveals that two original complaints had been filed by the Board of Education of the Dublin City Schools and by Stanley Bahorek, Trustee, an owner of taxable real property in the county pertaining to appellant's property prior to appellant's complaint, and which remained before the Board of Revision even after the BOR's decision on Appellant's complaint thereby also nullifying the argument that appellant's purported withdrawal precluded appellant's subsequent appeal to the Board of Tax Appeals.

(Sic passim.)

III. Discussion

{¶ 7} Before addressing the merits of Main and Nelson Station's assignments of error, we must consider the BOE's motion to dismiss and determine whether this court has jurisdiction over these appeals. Pursuant to R.C. 5717.04, "[a]ppeals from decisions of the board [of tax appeals] determining appeals from decisions of county boards of revision may be instituted by any of the persons who were parties to the appeal before the board of tax appeals." Such appeals shall be to the court of appeals for the county in which the property taxed is situated or in which the taxpayer resides. *Id.* And, among other requirements, "[s]uch appeals shall be taken within thirty days after the date of the entry of the decision of the board on the journal of its proceedings, as provided by such section, by the filing by appellant of a notice of appeal with the court to which the appeal is taken and the board." *Id.* "The procedural requirements of R.C. 5717.04 are 'mandatory and jurisdictional,' and

if they are not met this court is deprived of jurisdiction.” *Gallick v. Franklin Cty. Bd. of Revision*, 2018-Ohio-717, ¶ 10 (10th Dist.), quoting *Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision*, 2006-Ohio-4091, ¶ 2. Thus, R.C. 5717.04 permits an appeal from an order of the BTA concerning a decision of a county board of revision, but such appeal must be timely for the court of appeals to have jurisdiction.

{¶ 8} The BOE argues that Main and Nelson Station did not meet all the requirements of R.C. 5717.04 to invoke this court’s jurisdiction. It contends that the BTA’s September 30, 2025 order was a nunc pro tunc order that did not change the deadline to appeal the BTA’s September 4, 2025 decision and order. Conversely, Main and Nelson Station argues that the September 30, 2025 order was not a nunc pro tunc order, and that this order must be deemed as completing and finalizing the BTA’s earlier decision and order. Therefore, Main and Nelson Station asserts that the time for it to appeal began to run upon the filing of the September 30, 2025 BTA order.

{¶ 9} Main and Nelson Station’s contention that the September 30, 2025 BTA order was not a nunc pro tunc order is unpersuasive. “[C]ourts and administrative tribunals possess inherent authority to correct errors in judgment entries so that the record speaks the truth.” *State ex rel. Fogle v. Steiner*, 1995-Ohio-278, ¶ 22. But “nunc pro tunc entries are limited in proper use to reflecting what the court actually decided, not what the court might or should have decided or what the court intended to decide.” *Id.* Errors subject to correction by nunc pro tunc entry “include a clerical error, mistake, or omission that is mechanical in nature and apparent on the record and does not involve a legal decision or judgment.” *State v. Lester*, 2011-Ohio-5204, ¶ 18, citing *State v. Miller*, 2010-Ohio-5705, ¶ 15. “‘Nunc pro tunc’ means ‘now for then’ and is commonly defined as ‘[h]aving retroactive legal effect through a court’s inherent power.’” *Id.* at ¶ 19, quoting Black’s Law Dictionary (9th Ed. 2009). “[A] nunc pro tunc entry by its very nature applies retrospectively to the judgment it corrects.” *Id.* “[B]ecause nunc pro tunc entries correct clerical rather than substantive errors,” nunc pro tunc entries “relate back to the date of the original entry and do not extend the time for an appeal.” *Daniels-Rodgers v. Rodgers*, 2015-Ohio-1974, ¶ 12 (10th Dist.), citing *State ex rel. Womack v. Marsh*, 2011-Ohio-229, ¶ 15.

{¶ 10} The error or omission at issue here—an incomplete sentence with no end-of-sentence punctuation—concludes the first full paragraph of page two of the BTA’s September 4, 2025 decision and order. Including the sentences that appear before and after the incomplete sentence, the decision and order states:

The BOE contends that because the complaint was withdrawn before the counter-complaint was filed, neither the complaint nor the counter-complaint was valid when the BOR convened its hearing and issued its decision. The BOE noted that the property owner appealed the decision, though it effectively

In response, the property owner first objected to the timing of the BOE’s motion, claiming that it was filed outside of this Board’s rules.

(Sept. 4, 2025 Decision & Order at 2.) After Main and Nelson Station informed the BTA of what Main and Nelson Station itself described as “an apparent clerical error,” the BTA entered a corrective order. (Sept. 10, 2025 Mot. to Vacate Entry to Correct Incomplete Text of Decision at 1.) The BTA’s September 30, 2025 order states that the final sentence of the paragraph at issue “shall read: ‘The BOE noted that the property owner appealed the decision, though it effectively received the outcome it sought by withdrawing the complaint, i.e., no change in value.’ *See* Adm.Code 5717-1-20.” (Sept. 30, 2025 Order at 1.) This completion of the sentence did not alter, in any way, the substance of the BTA’s legal decision. Thus, the September 30, 2025 BTA order was effectively a nunc pro tunc order that fixed the clerical error contained in the September 4, 2025 decision and order. As such, this order related back to the September 4, 2025, BTA decision and order, and it did not change the time for filing an appeal.

{¶ 11} The jurisdictional issue thus resolves to whether Main and Nelson Station timely appealed. We find that it did not. Although Main and Nelson Station filed two notices of appeal with this court, with the first being on October 1, 2025, it did not file a notice of appeal with the BTA on that date. Main and Nelson Station asserts that it attempted to file a notice of appeal with the BTA on October 1, 2025, but for unknown reasons, the notice of appeal was not actually journalized on the BTA’s docket. It seems to suggest that there was some type of technical difficulty in filing the notice of appeal with the BTA. Although not cited by Main and Nelson Station, we note that the administrative rule governing the filing of documents with the BTA, Adm.Code 5717-1-03, addresses

circumstances that involve “a technical failure” causing a BTA “system outage.” Adm.Code 5717-1-03(C)(3). Under those circumstances, “[f]ilers who are unable to electronically submit their filings due to a system outage, and who then submit their filings no later than the next business day after an officially acknowledged system outage, shall be deemed to have timely submitted their filings.” Adm.Code 5717-1-03(C)(3)(c). But Main and Nelson Station does not assert or show that a system outage affected its electronic filing with the BTA. To be timely, Main and Nelson Station needed to file its notice of appeal with the BTA by Monday, October 6, 2025. *See* Civ.R. 6(A) (“The last day of the period so computed shall be included, unless it is a Saturday, a Sunday, or a legal holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.”). However, it did not file this notice until October 11, 2025, 37 days after the September 4, 2025 BTA decision and order. Therefore, Main and Nelson Station did not timely file a notice of appeal with the BTA and, consequently, the appeals before this court must be dismissed.

IV. Disposition

{¶ 12} Because Main and Nelson Station did not timely appeal from the BTA order, this court lacks jurisdiction over these appeals. Accordingly, the BOR’s motion to dismiss is granted, and these appeals are dismissed.

*Motion to dismiss granted;
appeals dismissed.*

DORRIAN and JAMISON, JJ., concur.
