

[Cite as *Parks v. McClain*, 2021-Ohio-3243.]

MICHAEL R. PARKS

Requester

v.

JEFFERY A. MCCLAIN, TAX
COMMISSIONER OF OHIO

Respondent

Case No. 2021-00169PQ

Judge Patrick E. Sheeran

DECISION AND ENTRY

{¶1} Requester Michael R. Parks objects to a Special Master’s Report and Recommendation in this public-records case. Parks’ objections are not well taken for reasons set forth below.

I. Background

{¶2} On March 30, 2021, Parks filed a complaint wherein he alleged that Respondent Jeffery A. McClain, Tax Commissioner of Ohio (Commissioner) denied him public records in violation of R.C. 149.43(B). The Court appointed a Special Master who referred the case to mediation. After mediation failed to resolve all disputed issues between the parties, the case was returned to the docket of the Special Master. The Commissioner thereafter filed a response to Parks’ complaint.

{¶3} On July 22, 2021, the Special Master issued a Report and Recommendation (R&R). The Special Master recommends (1) denying Parks’ claim for production of records as moot, (2) finding that the Commissioner has violated no obligation under R.C. 149.43(B), and (3) assessing costs to Parks. (R&R, 7.)

{¶4} On August 2, 2021, Parks filed timely written objections to the R&R. The Commissioner has filed a timely response to Parks’ objections.

II. Law and Analysis

{¶5} R.C. 2743.75(F)(2) governs objections to a special master's report and recommendation. Under R.C. 2743.75(F)(2), either party "may object to the report and recommendation within seven business days after receiving the report and recommendation by filing a written objection with the clerk and sending a copy to the other party by certified mail, return receipt requested. * * * If either party timely objects, the other party may file with the clerk a response within seven business days after receiving the objection and send a copy of the response to the objecting party by certified mail, return receipt requested. The court, within seven business days after the response to the objection is filed, shall issue a final order that adopts, modifies, or rejects the report and recommendation."

{¶6} Pursuant to R.C. 2743.75(F)(2), any objection to a report and recommendation "shall be specific and state with particularity all grounds for the objection." Parks states in his objections, "Parks should not have to explain public records to this Court nor does the Court need to explain this to Parks." Parks asserts twelve errors in the objections. Parks asserts, among other things, that the Special Master "continues to imply that Parks is asking for something that he has not".(Error # 3); the Special Master "erred in his assumption of what Parks was seeking" (Error # 4); the Special Master "failed to address the 'normal course of ODT operations'" (Error # 4); "[n]o records have been provided to Parks in this matter with the exception of **one created document** that was an attempt to act as if it was the entire, true and original record(s) that Parks was seeking" (emphasis sic) (Error # 8); the Special Master "fails to address that the Steenburgh-Menzo and Mesirow make opposite claims. Both cannot be telling the truth. Parks believes that both are lying in their respective statements" (Error # 9); and the Special Master "erred in allowing Steenburgh-Menzo's legal opinion to be considered as evidence." (Error # 10.)

{¶7} In response, the Commissioner states, "Parks has all of the documentation/information that the Department possesses relating to his assessment

that was certified for collection. He was informed that the Attorney General's Office might have additional documentation, and he could file a public records request with that office. There simply is no basis for his repeated assertions that there must be more records that are being withheld.”

{¶8} Upon review of Parks’ objections, the Court holds that, notwithstanding Parks’ claims of error, the Special Master has identified the pertinent issues and reached the correct legal determination based on the ordinary application of statutory law and case law, as they existed at the time of the filing of the complaint.

III. Conclusion

{¶9} The Court OVERRULES Parks’ objections. The Court adopts the Special Master’s R&R. Judgment is rendered on behalf of the Commissioner. Court costs are assessed to Parks. The clerk shall serve upon all parties notice of this judgment and its date of entry upon the journal.

PATRICK E. SHEERAN
Judge