[Cite as *In re Estate of Noerr*, 2026-Ohio-4307.]

IN THE COURT OF APPEALS OF OHIO
SECOND APPELLATE DISTRICT
MONTGOMERY COUNTY

IN THE MATTER OF THE ESTATE OF GUY H. NOERR, DECEASED	:	C.A. Nos. 30826, 30858
	:	Trial Court Case No. 2023 EST 02171
	:	(Appeal from Common Pleas Court-Probate Division)
	:	**FINAL JUDGMENT ENTRY & OPINION**

. . . . . .

Pursuant to the opinion of this court rendered on October 30, 2026, the judgment of the trial court is affirmed.

Costs to be paid as stated in App.R. 24.

Pursuant to Ohio App.R. 30(A), the clerk of the court of appeals shall immediately send a copy of the court's ruling to each party and note that action on the docket. Additionally, pursuant to App.R. 27, the clerk of the court of appeals shall send a certified copy of this judgment, which constitutes a mandate, to the clerk of the trial court and note the service on the appellate docket.

For the court,



MICHAEL L. TUCKER, JUDGE

LEWIS, P.J., and EPLEY, J., concur.

OPINION
MONTGOMERY C.A. Nos. 30826, 30858

THERESA MHANNA, Appellant, Pro Se
CARL D. SHERRETS, Attorney for Appellee Estate of Guy H. Noerr

TUCKER, J.

{¶ 1} Theresa Mhanna appeals from the probate court's dismissal of her exceptions to the accounting filed in the estate of Guy Noerr. For the reasons that follow, we affirm.

I. Factual and Procedural History

{¶ 2} Noerr died on September 15, 2023. Attorney Carl Sherrets filed an application for authority to administer the estate, which was granted by the probate court. An inventory and appraisal were filed on February 5, 2024. The inventory noted that Noerr had $1,000 in household goods and furnishings. The inventory also listed an account with Charles Schwab valued at $1,140,025.05 and a Chase Bank checking account valued at $36,219.51. Finally, the inventory included real property assets valued at $216,260. The inventory was approved by the probate court.

{¶ 3} On July 2024, Sherrets filed a newly discovered will that Noerr executed in 1990. The will bequeathed Noerr's property to his wife. Because Noerr's wife and both of his children predeceased him, Sherrets filed a motion seeking to expend funds to conduct a search for Noerr's surviving heirs.

{¶ 4} In December 2024, Sherrets filed a report of newly discovered assets, which included an IRA with Charles Schwab valued at $10,105.21, a refund from an insurance company of $759.78, and state and federal income tax refunds totaling $2,470. On January 3, 2025, Sherrets filed a proposed fiduciary account. The probate court set a decision date on the accounting for February 17, 2025.

{¶ 5} On February 5, 2025, Theresa Mhanna, acting pro se, filed a document captioned as an exception to the accounting. According to the filing, Noerr executed two transfer-on-death ("TOD") beneficiary designation agreement forms naming Mhanna, John Mhanna, Asia Mhanna, and Victoria Aloisio as beneficiaries. Attached to the exception were documents purporting to be copies of the TOD agreements and beneficiary designations signed by Noerr in December 2019 and April 2020 regarding two Ameritrade accounts held by Noerr. Mhanna asserted—with the copies of the agreements being consistent with her assertion—that she was designated as a beneficiary of both accounts, while John Mhanna, Asia Mhanna, and Victoria Aloisio were designated as beneficiaries of just one of the accounts. In her exception, Mhanna stated, "I am requesting that my exception to the account and documented evidence be taken into consideration and that [Noerr's] execution of transfer on Death Beneficiary Designation be acted upon in good faith."

{¶ 6} The probate court filed a decision, entry, and order denying the exception, finding that the TOD accounts were not part of the estate and that Mhanna otherwise lacked standing to file an exception to the fiduciary account. Mhanna filed a notice of appeal. In March 2025, this court dismissed the appeal for lack of a final, appealable order, and the matter was remanded to the probate court.

{¶ 7} Thereafter, Mhanna filed approximately 13 more motions and pleadings with the probate court, all of which involved her claim that she was entitled to the TOD accounts. Noerr's surviving relatives were located, and the estate was able to determine the interest owed to each. The probate court overruled all of Mhanna's pending motions and pleadings and permitted the entry of an agreed order regarding heirship and distribution of estate assets to Noerr's surviving heirs.

{¶ 8} Mhanna appeals.

II. Standing

{¶ 9} Mhanna's first and second assignments of error state as follows:

> THE PROBATE COURT ERRED AS A MATTER OF LAW AND ABUSED ITS DISCRETION BY DENYING APPELLANT STANDING WHERE APPELLANT PRESENTED COMPETENT EVIDENCE OF PECUNIARY INTEREST THROUGH VALID TRANSFER-ON-DEATH DESIGNATIONS.
>
> APPELLANT'S PECUNIARY INTEREST WAS IMPROPERLY DISREGARDED.

{¶ 10} Mhanna contends that the trial court erred in finding that she lacked standing to file an exception to the fiduciary account. In support, she argues the trial court ignored evidence that she has a pecuniary interest in Noerr's probate estate.

{¶ 11} "'Standing' is defined at its most basic as '[a] party's right to make a legal claim or seek judicial enforcement of a duty or right.'" *Ohio Pyro, Inc. v. Ohio Dept. of Commerce*, 2007-Ohio-5024, ¶ 27, quoting *Black's Law Dictionary* (8th Ed. 2004). We review issues of standing under the de novo standard. *Verbillion v. Enon Sand & Gravel, LLC*, 2021-Ohio-3850, ¶ 41 (2d Dist.). Under this standard, no deference is afforded to the decision of the lower court. *Rhea v. Federer*, 2014-Ohio-1979, ¶ 12 (2d Dist.).

{¶ 12} The probate court relied on R.C. 2109.33 when it denied and dismissed Mhanna's exception for lack of standing. That statute states, in pertinent part, that "[a]ny person interested in an estate or trust may file exceptions to an account or to matters pertaining to the execution of the trust." *Id.* The statute does not define "interested." However, as this court has noted, the term has been defined "to mean a person who has a direct, pecuniary interest in" an estate. *In re Guardianship of Dougherty*, 63 Ohio App.3d 289, 291 (2d Dist. 1989), citing *in re Matusoff*, 10 Ohio App.2d 113 (2d Dist. 1965). A person

who lacks a direct, pecuniary interest in an estate has no standing to except to an accounting. *Dougherty* at 292.

{¶ 13} There is no evidence that Mhanna was a beneficiary under Noerr's will or that she was an heir to the estate as set forth in R.C. 2105.06, Ohio's statute of descent and distribution. Indeed, her sole basis for asserting a pecuniary interest in Noerr's estate rests on her claim that she was the beneficiary of two TOD account beneficiary designation forms allegedly executed by Noerr. She does not claim any other basis for asserting a pecuniary interest in Noerr's estate. We note the record before us demonstrates that the estate does not include any Ameritrade accounts or any other accounts with a TOD designation.

{¶ 14} "[T]ransfer-on-death agreements routinely are used as vehicles to transfer assets outside of probate, with the result being that such assets are non-probate assets." *Vondrasek v. Heiss*, 2024-Ohio-3061, ¶ 30 (11th Dist.), quoting *Hutson v. Uplands Village*, 2019 WL 4928896, *3 (S.D. Ohio.). *See also* R.C. 1709.09(A) ("Any transfer-on-death resulting from a registration in beneficiary form is effective by reason of the contract regarding the registration between the owner of the security and the registering entity and by reason of sections 1709.01 to 1709.11 of the Revised Code and is not testamentary.") Simply put, an account subject to a TOD beneficiary designation agreement is not an estate asset subject to probate court approval. *In re Estate of Strauss*, 2010-Ohio-811, ¶ 26 (5th Dist.). Importantly, Mhanna acknowledges that a TOD designation on an account creates a contractual right to assets outside of the probate process.

{¶ 15} During oral argument, Mhanna correctly cited R.C. 2101.24(B)(1)(c)(ii) for the proposition that probate courts have subject-matter jurisdiction over the "designation or removal of a payable-on-death beneficiary or a transfer-on-death beneficiary." *Id*. However, the issue of jurisdiction is a separate matter that is distinct from the issue of standing.

"Standing is certainly a jurisdictional requirement . . . . But a particular party's standing, or lack thereof, does not affect the subject-matter jurisdiction of the court in which the party is attempting to obtain relief." (Citations omitted.) *Bank of Am., N.A. v. Kuchta*, 2014-Ohio-4275, ¶ 22-23. In other words, a court does not lose jurisdiction of an action merely because a person lacks standing. *Id.* at ¶ 17. Instead, "a party's lack of standing vitiates the party's ability to invoke the jurisdiction of a court—even a court of competent subject-matter jurisdiction—over the party's attempted action." *Id.* at ¶ 22.[1]

{¶ 16} As stated, the TOD beneficiary designation agreements are not probate assets and are not included in Noerr's probate estate. Accordingly, the probate court correctly determined that Mhanna lacked an interest in Noerr's probate estate, and therefore she lacked standing to contest the probate court.

{¶ 17} The first and second assignments of error are overruled.

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1. R.C. 2101.24(B)(1)(c)(ii) states, in pertinent part, as follows:

> (B)(1) The probate court has concurrent jurisdiction with . . . the general division of the court of common pleas to issue writs and orders, and to hear and determine actions as follows:
>
> . . .
>
> (c) . . . any action with respect to a probate estate . . . or post-death dispute that involves any of the following:
>
> . . .
>
> (ii) A designation or removal of a payable-on-death beneficiary or transfer-on-death beneficiary.

The pending appeal involves Mhanna's attempt to file an exception to the fiduciary account. As explained, she had no standing to file such exceptions. But she could have filed a cause of action in the probate court asserting her transfer-on-death allegations.

III. Remaining Assignments of Error

{¶ 18} Mhanna asserts the following additional 13 assignments of error:

THE PROBATE COURT ABUSED ITS DISCRETION BY FAILING TO ADDRESS MATERIAL EVIDENCE OF CONFLICTING BENEFICIARY DESIGNATIONS AND QUESTIONABLE ELECTRONIC CHANGES.

THE COURT ERRED IN FAILING TO REQUIRE STRICT PROOF OF VALID BENEFICIARY MODIFICATION UNDER THE GOVERNING ACCOUNT AGREEMENT.

THE PROBATE COURT ERRED BY RELYING UPON UNVERIFIED, HEARSAY ACCUSATIONS OF FINANCIAL EXPLOITATION IN VIOLATION OF APPELLANT'S RIGHT TO DUE PROCESS.

THE COURT ERRED BY FAILING TO ADDRESS PENDING MOTIONS AND MATERIAL FILINGS RESULTING IN PREJUDICIAL PROCEDURAL IRREGULARITIES.

ADA VIOLATION – DENIAL OF ACCESS TO COURTS

THE COURT ERRED BY FAILING TO CONDUCT A FULL AND FAIR EVIDENTIARY REVIEW BEFORE DENYING APPELLANT'S CLAIMS.

THE COURT ERRED BY PERMITTING PREJUDICIAL AND IRRELEVANT CHARACTER ALLEGATIONS TO SUBSTITUTE FOR COMPETENT EVIDENCE.

THE COURT ERRED BY ALLOWING EXTRAJUDICIAL COMMUNICATIONS AND UNSWORN STATEMENTS TO INFLUENCE THE OUTCOME.

THE TRIAL COURT IMPROPERLY USED A LOCAL RULE TO AVOID ADJUDICATING SUBSTANTIVE RIGHTS.

THE COURT ERRED BY FAILING TO PROTECT APPELLANT'S PROPERTY INTERESTS WITHOUT DUE PROCESS OF LAW.

THE COURT FAILED TO PROPERLY EVALUATE CONFLICTING TOD DESIGNATIONS.

THE PROBATE COURT IMPROPERLY RELIED ON UNSUBSTANTIATED HEARSAY ACCUSATIONS.

RELIANCE ON PREJUDICIAL ALLEGATIONS VIOLATED DUE PROCESS.

{¶ 19} In these assignments of error, Mhanna raises various claims including that the court (1) failed to conduct a proper evidentiary hearing, (2) relied on improper evidence, and (3) failed to rule on various motions.[2] Notably, all of these arguments are predicated on her assertion that she is the beneficiary of the TOD accounts, but this issue, as explained above, is not relevant to the probate court's correct standing decision.

{¶ 20} Accordingly, the third, fourth, fifth, sixth, seventh, eighth, ninth, tenth, eleventh, twelfth, thirteenth, fourteenth, and fifteenth assignments of error are overruled.

IV. Conclusion

{¶ 21} All of Mhanna's assignments of error being overruled, the judgment of the probate court is affirmed.

. . . . . .

LEWIS, P.J., and EPLEY, J., concur.

2. Many of these assignments of error and associated arguments are redundant and duplicative.