[Cite as *In re C.J.F.*, 2026-Ohio-3236.]

COURT OF APPEALS OF OHIO

EIGHTH APPELLATE DISTRICT
COUNTY OF CUYAHOGA

IN RE C.J.F.	:	
	:	No. 116088
A Minor Child	:	
	:	
[Appeal by M.S., Father]	:	

JOURNAL ENTRY AND OPINION

JUDGMENT: REVERSED AND REMANDED
RELEASED AND JOURNALIZED: August 20, 2026

Civil Appeal from the Cuyahoga County Court of Common Pleas
Juvenile Division
Case No. FA24106916

Appearances:

M.S., *pro se*.

EILEEN T. GALLAGHER, J.:

{¶ 1} Appellant M.S. ("Father"), pro se, appeals a judgment of the Cuyahoga County Court of Common Pleas, Juvenile Division, dismissing his motion to modify allocation of the tax-dependency exemption that he filed on October 23, 2025. In his sole assignment of error, he claims the trial court erred in dismissing his motion as barred by res judicata because res judicata was inapplicable. We find that Father's motion to modify the tax-dependency exemption, filed October 23, 2025, is not barred by res judicata because there has been a change in circumstances. We, therefore, reverse the trial court's judgment and remand the case to the trial court to consider the effect of the alleged change in circumstances on the tax-dependency exemption.

I. Facts and Procedural History

{¶ 2} Father and Mother are the parents of C.J.F., a child born on December 9, 2020. Mother and Father were never married, and Father established paternity on May 24, 2021. Father has been paying child support since August 24, 2021.

{¶ 3} In June 2024, Father filed a motion to determine custody and shared parenting. During the litigation, Mother and Father agreed on all custody and parenting issues except they could not agree on who would claim C.J.F. as a dependent for tax purposes. In January 2025, the juvenile court held a hearing to decide the issue, and a magistrate subsequently issued a decision ruling that Mother was entitled to claim C.J.F. for tax purposes. Father appealed, claiming the trial court's denial of his request to claim the child as a dependent for tax purposes was against the manifest weight of the evidence. *See In re C.J.F.*, 2025-Ohio-4677 (8th Dist.).

{¶ 4} This court affirmed the trial court's judgment because although Father filed a transcript with his appeal, he failed to file a transcript with his objections to the magistrate's decision in the trial court. *Id.* at ¶ 10. We explained:

> In this case, Father failed to file the transcript after he filed objections to the magistrate's decision. Juv.R. 40(D)(3)(b)(iii) requires that a transcript of the hearing must be filed with the juvenile court within 30 days of filing objections to the magistrate's decision. "'Where an objecting party fails to file a transcript, the juvenile court is required to

> "adopt the factual findings of the magistrate" and . . . is limited to reviewing the magistrate's conclusions of law.'" *In re A.G.*, 2025-Ohio-4371, ¶ 12 (8th Dist.), quoting *In re Ry.T.*, 2023-Ohio-12, ¶ 22 (8th Dist.), quoting *In re G.J.A.*, 2019-Ohio-1768, ¶ 20 (8th Dist.). Therefore, the juvenile court was limited to reviewing the magistrate's conclusions of law.
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> Father later filed the transcript with this court. However, because Father failed to provide a transcript of the proceedings to the juvenile court, we are "'precluded from considering the transcript of the magistrate's hearing submitted with the appellate record.'" *In re A.G.* at ¶ 17, quoting *In re R.O.*, 2025-Ohio-374, ¶ 23 (8th Dist.). Therefore, we are precluded from reviewing the statutory factors outlined and we must rely on the magistrate's determination.

Id. at ¶ 10-11.

{¶ 5} On remand, Father filed a motion to modify allocation of the tax-dependency exemption because of an alleged change in circumstances. (Oct. 23, 2025, motion to modify tax exemption.) Father asserted that since the trial court's previous judgment, Mother got married and had another child. Father argued that now that Mother was married, she could only file her taxes as a joint tax return with her husband or as a married person filing separately. Father further asserted that because he could file his taxes as a single head of household he would receive a higher net tax savings. (Motion to modify tax exemption filed Oct. 23, 2025.) A magistrate issued a decision dismissing Father's motion with prejudice on grounds that it was barred by res judicata. The magistrate's decision states, in relevant part:

> Upon review of the Motion, the Court further finds that the Eighth District Court of Appeals entered a Judgment on October 9, 2025, affirming this Court's Order of February 14, 2025, in which this Court ordered Mother, [A.F.], to claim the child for all tax purposes for all eligible tax years.

> The doctrine of res judicata applies if there is a valid, final judgment that is rendered upon the merits by a court of competent jurisdiction, which is conclusive of all rights, questions, and facts in issue of the parties. *Grava v. Parkman Twp.*, 73 Ohio St.3d 379 . . . [1995]. If the doctrine applies, it bars all subsequent actions based upon any claim arising out of the transaction or occurrence that was the subject matter of the previous action. *Id.*
>
> Therefore, Father's Motion to Modify Tax Exemption filed on October 23, 2025, is hereby dismissed with prejudice pursuant to the doctrine of res judicata.

(Nov. 3, 2025, magistrate's decision p. 1.)

{¶ 6} Father filed timely objections and supplemental objections to the magistrate's decision. The trial court, however, agreed that the motion was barred by res judicata and dismissed Father's motion with prejudice. Father now appeals the trial court's judgment.

II. Law and Analysis

{¶ 7} In the sole assignment of error, Father argues the trial court erred in dismissing his motion to modify allocation of the tax-dependency exemption as barred by res judicata. He contends that res judicata is inapplicable because the original denial of his motion was based on a technicality rather than on the merits. He also argues the juvenile court should have considered his motion on the merits because it was based on a material change in circumstances.[1]

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[1] Father does not use the words "change of circumstances" in his appellate brief, but he references the arguments he made in both his October 23, 2025 motion to modify and his supplemental objection. In both his motion and his "further supplemental objection," Father argued that Mother's recent marriage and birth of a new child with her husband constituted a change of circumstances that warranted a modification of the order awarding the tax-dependency exemption.

{¶ 8} The application of res judicata is a question of law subject to de novo review. *Lycan v. Cleveland*, 2022-Ohio-4676, ¶ 21. In a de novo review, we afford no deference to the trial court's decision. *State v. Buehner*, 2021-Ohio-4435, ¶ 43 (8th Dist.).

{¶ 9} Ohio appellate courts have held that res judicata should be applied cautiously in child-support proceedings because the trial court retains continuing jurisdiction to modify child-support orders based on a change in circumstances. *See, e.g.*, *McNabb v. McNabb*, 2013-Ohio-2158, ¶ 22 (12th Dist.), quoting *Kiehborth v. Kiehborth*, 2006-Ohio-5529, ¶ 15 (5th Dist.) (holding that where a court retains continuing jurisdiction with respect to child support, "res judicata should be applied with the 'strictest of caution in order to prevent a chilling effect on Ohio's legal mechanisms for periodic adjustments to child-support orders.'") *See also Duczman v. Sorin*, 2018-Ohio-3442, ¶ 16 (11th Dist.) (trial court properly declined to apply res judicata and allowed a modification of child-support order "in order to preserve justice for the minor children involved").

{¶ 10} Father argues res judicata is inapplicable because the original denial of his motion was based on a technicality (failure to file a transcript) rather than on the merits. However, in *In re C.J.F.*, 2025-Ohio-4677, we stated that where an objecting party fails to file a transcript with his or her objections to a magistrate's decision, the trial court must accept the magistrate's factual findings as true and is limited to reviewing the magistrate's legal conclusions based on those accepted facts. *Id.* at ¶ 10. *See also In re D.L.T.*, 2026-Ohio-118, ¶ 14 (8th Dist.), citing *In re D.S.R.*, 2012-Ohio-5823, ¶ 20 (11th Dist.). The trial court's decision to adopt, reject, or modify the magistrate's decision is a final judgment. *Dejak v. Dejak*, 2019-Ohio-3236, ¶ 14 (11th Dist.).

{¶ 11} In *Grava v. Parkman Twp.*, 73 Ohio St.3d 379, 382 (1995), the Ohio Supreme Court held that "[a] valid, final judgment rendered upon the merits bars all subsequent actions based upon any claim arising out of the transaction or occurrence that was the subject of the previous action." Moreover, an existing final judgment or decree between the parties is conclusive as to all claims that were *or might have been litigated* in the first proceeding. *Brooks v. Kelly*, 2015-Ohio-2805, ¶ 7, citing *Grava* at 382. In other words, arguments or claims that could have been but were not litigated are barred by res judicata. *Id.* Indeed, even erroneous judgments are entitled to res judicata unless they are reversed on appeal. *LaBarbera v. Batsch*, 10 Ohio St.2d 106, 110 (1967) ("there is no exception in the doctrine of res judicata for merely erroneous judgments"). Therefore, a final judgment rendered without a transcript is considered a final judgment on the merits and is subject to res judicata.

{¶ 12} However, as previously stated, res judicata does not rigidly apply in child support and custody cases where the best interest of the child is the court's paramount concern. In *Perz v. Perz*, 85 Ohio App.3d 374 (6th Dist. 1993), the court held that final child-support orders may be subsequently modified provided the modification serves the child's best interests and the statutory requirements are met. *See also In re James*, 2007-Ohio-2335 (Ohio statutes authorize modification of final child-custody orders where the modification is based on a change of circumstances, and the modification is in the child's best interest.); *Davis v. Flickinger*, 77 Ohio St.3d 415 (1997) (holding that a modification of child-custody order was allowed notwithstanding prior final judgment where the requirements of R.C. 3109.04(E) were satisfied and modification was in the child's best interest).

{¶ 13} As with any other aspect of a child-support order, the allocation of the federal dependency exemption is generally modifiable if the party seeking the modification establishes that the modification is in the child's best interest and that there has been a change in circumstances since the final judgment. *Knott v. Knott*, 2018-Ohio-4198, ¶ 18 (9th Dist.), quoting *Hoban v. Hoban*, 64 Ohio App.3d 257, 261 (9th Dist. 1990) ("'[T]he trial court may modify the dependency exemption, just as any other portion of a support order, only after finding a substantial change in circumstances.'"); *Hopton v. Preston*, 128 Ohio App.3d 571, 574 (9th Dist. 1998) ("The trial court retains jurisdiction to modify the allocation of the income tax-dependency exemption . . . [provided] the moving party demonstrates a change of circumstances."); *R.M. v. D.M.*, 2023-Ohio-3978, ¶ 19-28 (8th Dist.) (affirming order modifying income tax-dependency exemption where there was a change in circumstances and the modification was in the best interest of the children).

{¶ 14} In his motion to modify allocation of the income tax dependency exemption, Father argued:

> There has [sic] been significant changes that occurred in the Mother's family composition that effects [sic] her tax status. After the original order was filed[,] the Mother got married and a had a younger child.

> Thus the Father is better to take tax exemption and receive a higher net savings.
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> . . .
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> The Mother got married and had a younger child, so now she can only legally file joint or married filing separately. If Father is granted tax exemption by the court, then he can claim single head of household and receiver a higher net tax savings. ORC Section 3119.82 says court may permit the Father who pays child support and is current on payments to claim child for tax purposes.

(Nov. 3, 2025, magistrate's decision p. 1-2.)

{¶ 15} In *Car-Woodard v. Woodard*, 2016-Ohio-5134, ¶ 34 (8th Dist.), we affirmed an order awarding a tax-dependency exemption to the father because it would afford him greater tax savings than the mother because of his higher income and because he was ordered to pay child support to the mother. The same may be true here where Father has been ordered to pay Mother child support in the amount of $393.88 per month and both parties have been designated as the residential parents and legal custodians of C.J.F. The court did not consider the potential tax implications resulting from Mother's recent marriage and the birth of her younger child. If Father will now receive a greater tax savings as a result of these changes, it may be in the child's best interest to allocate the tax-dependency exemption to him. However, because the trial court summarily denied Father's motion to modify allocation of the tax-dependency exemption as barred by res judicata, it never answered these questions or made a determination on the merits. We, therefore, agree with Father that the trial court erred in dismissing his motion to modify allocation of the tax-dependency exemption as barred by res judicata without considering the impact of the change in circumstances on the tax-dependency exemption.

{¶ 16} The sole assignment of error is sustained.

{¶ 17} The trial court's judgment is reversed, and the case is remanded to the trial court to address Father's motion to modify tax exemption on the merits.

It is ordered that appellant recover from appellee costs herein taxed.

The court finds there were reasonable grounds for this appeal.

It is ordered that a special mandate issue out of this court directing the common pleas court, juvenile division, to carry this judgment into execution.

A certified copy of this entry shall constitute the mandate pursuant to Rule 27 of the Rules of Appellate Procedure.

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EILEEN T. GALLAGHER, JUDGE

LISA B. FORBES, P.J., and
MARY J. BOYLE, J., CONCUR