[Cite as *Cuyahoga Cty. Treasurer v. LaRossa Property Affiliates, Ltd.*, 2026-Ohio-4495.]

Court of Appeals of Ohio, Eighth District

County of Cuyahoga
Nailah K. Byrd, Clerk of Courts

TREASURER OF CUYAHOGA COUNTY, OHIO,

Appellee,

COA NO. 115424 LOWER COURT NO. CV-22-965553

-vs-

COMMON PLEAS COURT

LAROSSA PROPERTY AFFILIATES, LTD, ET AL.,

Appellants.

MOTION NO. 596474

Date: November 12, 2026

Journal Entry

Appellants' motion for reconsideration pursuant to App.R. 26(A) is granted. The journal entry and decision released and journalized June 11, 2026, 2026-Ohio-2181, is hereby vacated and substituted with the journal entry and opinion released this same date.

The decision under review dismissed this appeal as moot. It drew its analysis from *Cuyahoga Cty. Treasurer v. Holloway*, 2022-Ohio-301 (8th Dist.), reciting that R.C. 5723.01 requires a parcel twice offered and unsold to be forfeited to the State, that after forfeiture R.C. 5723.03 gives the former owner a right to redeem until the property is sold, and that once property is sold in foreclosure or forfeiture the former owner's remedies are limited because the law protects the title of the third-party purchaser. It then concluded that because LaRossa had not obtained a stay, this court could afford no effective relief and the appeal was moot. The application contends that the conclusion does not follow from those premises. We agree.

The premises the decision stated did not support the conclusion it reached on this record. In *Holloway*, the parcel had been forfeited to the State in May 2017 and sold

to a third party at a forfeited-land sale in November 2017, and this court dismissed the appeal because the property had been sold and no relief could reach it. Nothing of that kind had happened here. The parties' papers agree that the order of sale issued October 7, 2024, was withdrawn and returned without execution, so that the parcel was never offered under it, and the sheriff's report of sale filed July 16, 2025, states that the parcel was offered on June 25, 2025, and again on July 16, 2025, and was not sold at either sale for want of a minimum bid. That is why the order of forfeiture was entered on July 22, 2025. Forfeiture transferred the former owner's right, title, claim, and interest to the State, R.C. 5723.01(A)(2), but it did not end the matter, because R.C. 5723.03 permits the former owner, "at any time before the state has disposed of such property," to pay the taxes, assessments, penalties, interest, and costs standing charged against it, upon which "the state shall relinquish to such former owner all claim to such property." When this court decided the appeal on June 11, 2026, the State held the parcel, had not disposed of it, and LaRossa's right of redemption was intact. The third-party purchaser rationale the decision invoked had no factual predicate, and a remedy plainly remained: vacatur of the order of forfeiture would have returned the parcel to the posture it occupied before July 22, 2025. A decision whose stated premises refute its own holding contains an obvious error.

The second error is in the rule the decision applied. It held that R.C. 2329.45 furnishes restitution only to an appellant who sought and obtained a stay of the distribution of the proceeds, and that an appellant who fails to obtain a stay has a moot appeal. A month after the decision was issued, the Supreme Court of Ohio held otherwise. In *Wells Fargo Bank, Natl. Assn. v. Doberdruk*, 2026-Ohio-2674, the court reversed a judgment of this district resting on that rule and held that the courts applying it "have misapplied the relevant test of mootness — whether a remedy remains available," that "R.C. 2329.45 says nothing about an appellant's ability to secure a stay," and that "when a court can provide effectual relief by a favorable judgment on appeal, the lack of a stay 'has no bearing' on the question of mootness." *Id.* at ¶ 29. The failure to execute a supersedeas bond, the court held, "did not extinguish the remedy of restitution under R.C. 2329.45." *Id.* at ¶ 31. Our dismissal rested on the absence of a stay and on nothing else, and the foundation has been removed. That a decision announcing a rule of law applying directly to a pending appeal is an occasion for reconsideration is not a novel proposition in this court. *See State v. Thompson*, 2021-Ohio-3105, ¶ 6 (8th Dist.) (recounting the categories of extraordinary circumstances identified in *State v. Moore*, among them "announcements of a new rule of law that applies directly to a pending appeal").

The County answers, in the motion to strike that we have granted, that *Doberdruk* is distinguishable because this parcel never sold at auction but forfeited to the State and that R.C. 2329.45 by its terms applies only where lands are sold to satisfy a judgment and a purchaser holds title after confirmation of sale. *Doberdruk* at ¶ 20.

That argument addresses whether restitution under R.C. 2329.45 is available; it does not preserve the proposition on which the dismissal rested, which is that the want of a stay alone makes the appeal moot. *Doberdruk* at ¶ 29 forecloses that proposition whether or not R.C. 2329.45 reaches this case. *Zumbar v. Easley*, 2019-Ohio-5282 (5th Dist.), on which the County also relies, does not fill the gap. The court there reasoned that the appellant "did not post a bond and the property was ordered to be forfeited to the State of Ohio," and that because ownership had passed to the State "there is no remedy we are able to provide appellant if he were to prevail." *Id.* at ¶ 22. To the extent that reasoning turns on the absence of a bond, *Doberdruk* has overtaken it.,

Reconsideration is therefore granted on the mootness holding. That leaves the question the correct test puts: whether this court can still grant effectual relief. An appeal becomes moot when "'an event occurs which renders it impossible'" for the appellate court to grant "'effectual relief'" to a prevailing party, in which case the court must dismiss. *Doberdruk* at ¶ 10. The inquiry is whether an actual controversy remains that a judgment can reach. *Id.* at ¶ 9.

Because the question is one of present ability to grant relief, we have examined the record for events postdating our decision. The filings on the application are set out above. One further instrument appears in the record and bears on relief: a Cuyahoga County Fiscal Officer's deed for forfeited lands, Document No. 202609230195, recorded September 23, 2026, which recites that notice of the sale of the forfeited land was advertised on August 18 and August 25, 2026, that a bid of $130,095 was made on September 1, 2026, and that the Fiscal Officer, acting as agent of the State of Ohio, conveyed permanent parcel No. 003-12-013 to 8201 Almira LLC. That instrument postdates not only the decision under review but both of the County's filings on the application, each of which describes the parcel as one that did not sell. No party has cited it or asked this court to act on it.

We need not resolve how that instrument bears on the appeal, because on either view of it a remedy remains. If the State has not disposed of the parcel, LaRossa's right to redeem under R.C. 5723.03 survives, and a judgment vacating the order of forfeiture would restore the parcel to the posture it occupied before that order was entered. If the State has disposed of it, the sale does not extinguish every remedy. R.C. 2329.45 provides that if "a judgment in satisfaction of which lands or tenements are sold is reversed on appeal," the reversal "shall not defeat or affect the title of the purchaser," but "restitution in an amount equal to the money for which such lands or tenements were sold, with interest from the day of sale, must be made by the judgment creditor." *Doberdruk* holds that this statute "plainly offers restitution as a potential remedy for an appellant who successfully appeals a judgment of foreclosure, even after the confirmation of sale and the distribution of sale proceeds." *Id.* at ¶ 19. A forfeited-lands sale is a sale of the land. The county auditor

offers the whole of each forfeited tract "at public auction, to the highest bidder," R.C. 5723.06(A)(1), and the sale conveys title to the purchaser divested of liability for the taxes, assessments, charges, penalties, interest, and costs that remain "after applying the amount for which it was sold," R.C. 5723.06(C). The amount bid is thus applied in satisfaction of the very charges that produced the judgment of foreclosure and the forfeiture that followed it. On this record, we cannot say that it is impossible for a favorable judgment to secure LaRossa anything at all.

The County's remaining submission, that redemption is a right and not a remedy, does not change the answer. Whether the equity of redemption is best described as a right is beside the question mootness asks, which is whether this court can grant effectual relief by its judgment. Vacating an order that divested LaRossa of all right, title, claim, and interest in a commercial parcel is relief, and it is relief this court is able to give. Therefore, the appeal is not moot, and we grant the motion for reconsideration.

Presiding Judge Emanuella D. Groves, Concurs
Judge Timothy W. Clary, Concurs

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Anita Laster Mays, Judge

COURT OF APPEALS OF OHIO

EIGHTH APPELLATE DISTRICT
COUNTY OF CUYAHOGA

TREASURER OF CUYAHOGA COUNTY, OHIO,	:	
	:	
Plaintiff-Appellee,		
	:	No. 115424
v.	:	
LAROSSA PROPERTY AFFILIATES, LTD, ET AL.,	:	
	:	
Defendants-Appellants.		

JOURNAL ENTRY AND OPINION

JUDGMENT: AFFIRMED
RELEASED AND JOURNALIZED: November 12, 2026

Civil Appeal from the Cuyahoga County Court of Common Pleas
Case No. CV-22-965553

Appearances:

Michael C. O'Malley, Cuyahoga County Prosecuting Attorney, and Michael H. O'Malley, Assistant Prosecuting Attorney, *for appellee*.

Law Office of Bruce M. Broyles and Bruce M. Broyles, *for appellants*.

ON RECONSIDERATION[1]

ANITA LASTER MAYS, J.:

{¶ 1} Defendants-appellants LaRossa Property Affiliates, Ltd. and The Liberty Holding Group, LLC (collectively "LaRossa") move this court, pursuant to App.R. 26(A)(1), to reconsider our decision in *Cuyahoga Cty. Treasurer v. LaRossa Property Affiliates*, 2026-Ohio-2181 (8th Dist.), which we issued on June 11, 2026.

{¶ 2} App.R. 26 does not provide specific guidelines to be used by an appellate court when determining whether a decision should be reconsidered or modified. In determining whether to grant a motion for reconsideration filed pursuant to App.R. 26(A)(1)(a), the test "'is whether the motion . . . calls to the attention of the court an obvious error in its decision or raises an issue for our consideration that was either not considered at all or was not fully considered by [the court] when it should have been.'" *State v. Conner*, 2020-Ohio-4310, ¶ 2 (8th Dist.), quoting *State v. Dunbar*, 2007-Ohio-3261, ¶ 182 (8th Dist.), quoting *Matthews v. Matthews*, 5 Ohio App.3d 140, 143 (10th Dist. 1982).

{¶ 3} The motion calls to the attention of this court an error in its decision. Accordingly, we grant the motion for reconsideration, vacate the earlier opinion, and issue this opinion in its place. *See* App.R. 22(C); *see also* S.Ct.Prac.R. 7.01.

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[1] The original decision in this appeal, *Cuyahoga Cty. Treasurer v. LaRossa Property Affiliates*, 2026-Ohio-2181 (8th Dist.), released on June 11, 2026, is hereby vacated. This opinion, issued upon reconsideration, is the court's journalized decision in this appeal. *See* App.R. 22(C); *see also* S.Ct.Prac.R. 7.01.

I. Facts and Procedural History

{¶ 4} The action began on June 30, 2022, when the Treasurer of Cuyahoga County filed a complaint in the common pleas court for the collection of delinquent taxes, assessments, penalties and interest, and for foreclosure and equitable relief, against permanent parcel No. 003-12-013, a commercial parcel known as 4204 Detroit Avenue in Cleveland. The complaint named as defendants LaRossa Property Affiliates, The Liberty Holding Group, LLC, LaRossa Management Co., LLC, Bridgy 2, LLC, and Bridgey 2, LLC, and alleged that each might claim an interest in or lien upon the parcel. Attached to the complaint was a delinquent land certificate of the county fiscal officer reciting that the parcel had been certified delinquent in 2007 and that taxes, assessments, and penalties amounting to $8,629.41 had gone unpaid for a period of one year. Also attached was a preliminary judicial report showing record title in LaRossa Property Affiliates, Ltd. by warranty deed recorded July 24, 2012, and two open-end mortgages, each later assigned to Bridgy 2, LLC.

{¶ 5} LaRossa answered in December 2022. The matter was set for a tax hearing before a magistrate in February 2023, and the entries that followed reflect that the parties were attempting to settle and that LaRossa was trying to complete a sale of the property. No settlement was reached. A magistrate's decision in favor of the County issued in June 2023, LaRossa moved to set it aside and objected, and the trial court set a second tax hearing because no recording of the first was available for its review. The second hearing was conducted by telephone on January 18, 2024, and the magistrate again found for the County and ordered the parcel sold at

sheriff's sale. LaRossa objected on January 31, 2024. The court overruled the objections on July 1, 2024, and adopted the magistrate's decision by entry journalized July 12, 2024.

{¶ 6} LaRossa appealed from that judgment on July 21, 2024. After a bankruptcy stay and attempts at mediation, this court affirmed, holding that LaRossa had not affirmatively shown a failure to conduct the independent review Civ.R. 53(D)(4)(d) requires, that the trial court had discretion to hold the tax hearing and to conduct it by telephone, and that the delinquent land certificate attached to the complaint was prima facie evidence of the amount and validity of the taxes. *Cuyahoga Cty. Treasurer v. LaRossa Property Affiliates*, 2025-Ohio-2768 (8th Dist.). That decision issued on August 7, 2025, after the order now before us.

{¶ 7} Meanwhile the County attempted to execute on the decree. The first order of sale, issued October 7, 2024, produced no offering, for the reasons already described; the entry directing its return recited that the matter was then pending before this court in the mediation process. LaRossa moved the trial court for a stay of execution on January 29, 2025, the County opposed the motion on February 6, 2025, and LaRossa states that the trial court never ruled on it. A second order of sale issued February 18, 2025, under which the parcel was scheduled for sale on March 12, 2025, with a second date of March 26, 2025. On March 13, 2025, on the County's motion, the trial court again directed that the parcel be withdrawn from the sheriff's sale and that the order of sale be returned without execution.

{¶ 8} A third order of sale issued May 12, 2025. The docket entry noting it set the first sale for June 11, 2025, at the sheriff's online auction site, with a second sale on June 25, 2025. On June 10, 2025, this court entered two orders in the earlier appeal. The first granted a stay of execution of the July 12, 2024 judgment entry and provided that "[t]he June 11, 2025 sale of the property is stayed conditioned upon the appellant posting a supersedeas bond in the amount of $611,830.11." The second granted LaRossa's motion to cancel the June 11, 2025 sale "in order to allow appellant to obtain a supersedeas bond" and continued the sale date to June 25, 2025. LaRossa did not post the bond. LaRossa states that the sheriff's notice of postponement was signed on June 11, 2025, and that the screen captures the County attached to its merits brief show the auction status as rescheduled from June 11 to June 25, 2025, with a second offering noted for July 16, 2025, though without showing the date on which the announcement was made.

{¶ 9} The sheriff's report of sale, filed July 16, 2025, recites that notice of the sale was published beginning May 24, 2025, once a week for three consecutive weeks, in the Daily Legal News, and that the minimum bid was $631,015.60, consisting of $618,248.67 owed the Treasurer for taxes, assessments, penalties, interest, and other charges, and $12,766.93 in estimated costs. The order of forfeiture journalized July 22, 2025, adopted those figures, found the actual incurred costs allocable to the parcel to be $3,391.58, consisting of $1,429.58 in court costs, $1,771 for the judicial report, and $191 in sheriff's fees, and found that the published notice was substantially in the form set forth in R.C. 5721.191. The

entry further found "that all of the procedures relevant to said parcel have been in compliance with Section 5722 of the Ohio Revised Code," and decreed the parcel forfeited to the State of Ohio in accordance with R.C. 5723.01. It was approved and signed by an assistant prosecuting attorney. LaRossa asserts that the docket contains no separate certification by the prosecuting attorney that the parcel was twice offered and not sold for want of a bidder and no entry notifying the City of Cleveland, the Cleveland school district, or the county land reutilization corporation of the two offerings or offering the parcel to them.

{¶ 10} LaRossa moved for relief from judgment on July 28, 2025, and filed its notice of appeal from the order of forfeiture on August 11, 2025. The County opposed the motion for relief on September 4, 2025. On October 23, 2025, the trial court held the motion moot, reasoning that once a notice of appeal is filed the trial court is divested of jurisdiction to proceed in any way that would interfere with the appellate court's ability to review the judgment below, and that it had been divested of jurisdiction to consider a Civ.R. 60(B) motion. LaRossa filed its brief in this appeal on November 10, 2025, the County filed its brief with exhibits on December 22, 2025, raising mootness for the first time, and LaRossa replied on January 1, 2026.

II. Assignments of Error

{¶ 11} LaRossa raises two assignments of error for our review:

1. The trial court erred in ordering the property forfeited to the State of Ohio; and

2. The trial court erred in ordering the property be forfeited when the appellee failed to comply with R.C. 5723.01(A)(2) and the court failed to comply with R.C. 5723.01(A)(3).

III. First Assignment of Error

A. Standard of Review

{¶ 12} Because the arguments advanced under this assignment of error were not presented to the trial court, our review is limited. "It is well-established that a party is precluded from raising an argument on appeal that the party failed to assert in the trial court." *Treasurer of Cuyahoga Cty. v. Robshir Properties*, 2019-Ohio-535, ¶ 35 (8th Dist.), citing *State v. Anderson*, 2017-Ohio-5656, ¶ 4 ("New issues cannot be raised and argued for the first time on appeal."). *Robshir* applied that rule in an appeal from a tax-foreclosure proceeding, rejecting a claimed violation of the delinquent-land statutes that the appellant raised for the first time on appeal. *Id.* at ¶ 35.

{¶ 13} A party who fails to raise an issue below waives all but plain error. The doctrine of plain error is not favored in civil cases and must be applied with the utmost caution. *Dolbin v. Colahan*, 2023-Ohio-4536, ¶ 15 (8th Dist.), citing *Goldfuss v. Davidson*, 79 Ohio St.3d 116, 121 (1997). We therefore apply plain error only "'in the extremely rare case involving exceptional circumstances where error, to which no objection was made at the trial court, seriously affects the basic fairness, integrity, or public reputation of the judicial process, thereby challenging the legitimacy of the underlying judicial process itself.'" *Id.*, quoting *Goldfuss* at syllabus. The doctrine "should never be applied to reverse a civil judgment simply

because a reviewing court disagrees with the result obtained in the trial court, or to allow litigation of issues which could easily have been raised and determined in the initial trial." *Goldfuss* at ¶ 29.

B. Law and Analysis

{¶ 14} Appellants contend that the parcel could not be forfeited because the County never served and filed the written notice that R.C. 2329.26(A)(1)(a)(i) and (ii) require and because the published notice omitted the five items listed in R.C. 2329.26(A)(2)(a). They invoke R.C. 2329.27(B)(1), which provides that sales of lands and tenements taken in execution made without compliance with the written-notice requirements of R.C. 2329.26(A)(1)(a) and the public-notice requirements of R.C. 2329.26(A)(2) shall be set aside on the motion described in that division. They reason that, the two offerings being void, the parcel was never twice offered and forfeiture could not follow.

{¶ 15} The statute LaRossa invokes supplies both the remedy and the forum, and LaRossa pursued neither below. Nothing in this record shows that LaRossa moved the trial court to set aside either the June 25, 2025 offering or the July 16, 2025 offering, or that it raised any defect in the notice of either offering before the trial court entered forfeiture on July 22, 2025. LaRossa opposed the sale in this court by seeking a stay, and it moved the trial court for a stay in January 2025, but a motion to stay execution does not present the question whether the notice of a particular sale date complied with R.C. 2329.26. The first filing in which LaRossa raised these statutory defects was its motion for relief from judgment, filed July 28,

2025, six days after the forfeiture entry and before it appealed; the trial court never reached that motion, holding on October 23, 2025, that the notice of appeal had divested it of jurisdiction to consider a Civ.R. 60(B) motion. For the reason stated above, a party is precluded from raising on appeal an argument it failed to assert in the trial court. *Robshir*, 2019-Ohio-535, at ¶ 35. Our review is accordingly for plain error, and we apply that doctrine with the utmost caution.

{¶ 16} This record does not come near the exceptional case. Whatever the state of the written notice, LaRossa knew of the sale and acted on that knowledge. On June 10, 2025, this court stayed the June 11, 2025 sale on the condition that LaRossa post a supersedeas bond of $611,830.11, and, by a separate entry of the same date, granted LaRossa's motion to cancel the sale scheduled for June 11, 2025 at 9:00 a.m. so that it could obtain that bond and continued the sale date to June 25, 2025. LaRossa did not post the bond. In the statement of the case and facts in its opening brief, LaRossa states that the parcel "was offered for sale at Sheriff's Sale on June 25, 2025 and again on July 16, 2025 but did not receive any bids." A party that obtained an order moving the first sale date and that acknowledges both offerings and their outcome, has not shown that any irregularity in the notice of those dates seriously affected the basic fairness, integrity, or public reputation of the judicial process. The purpose of the notice required by R.C. 2329.26(A)(1)(a)(i) is to apprise the judgment debtor of the date, time, and place of the sale, and LaRossa was apprised. *See Fifth Third Mtge., Co. v. Rankin*, 2012-Ohio-2806, ¶ 18 (4th Dist.) (under Civ.R. 5(B) service upon a party's attorney of record accomplishes

service upon the party, and the party had actual knowledge of the date, time, and place of the sheriff's sale). LaRossa's due process argument fails for the same reason: it does not assert that it was unaware of either offering and the record affirmatively shows that it was not.

{¶ 17} Nor is the absence of a filed proof of service the end of the inquiry. The docket entry for the order of sale states that notice issued as to parcel No. 003-12-013. "Although the docket notation is not conclusive evidence that service was made, a reviewing court shall presume regularity absent any evidence to the contrary." *State ex rel. Ormond v. Solon*, 2003-Ohio-5654, ¶ 8 (8th Dist.). LaRossa points to no evidence to the contrary. LaRossa's related complaint that the order of sale was prepared and docketed by the clerk rather than by the judgment creditor does not supply the missing evidence; the question under R.C. 2329.26(A)(1)(a)(i) is whether the judgment creditor caused written notice to be served, and the presumption of regularity is not displaced by the identity of the office that generated the docket entry.

{¶ 18} The timing objection likewise fails on the face of the entry LaRossa quotes. That entry recites that the order of sale issued to the sheriff on May 12, 2025. The earliest sale date it set was June 11, 2025, and by this court's order of June 10, 2025, the first offering was moved to June 25, 2025. On either date, the seven-calendar-day interval that R.C. 2329.26(A)(1)(a)(ii) prescribes was satisfied several times over.

{¶ 19} The argument addressed to the published notice proceeds from the wrong statute. This was a sale under a judgment of foreclosure of liens for delinquent land taxes, and R.C. 5721.19(B) governs its advertisement. That division directs that each parcel "shall be advertised and sold by the officer to whom the order of sale is directed in the manner provided by law for the sale of real property on execution," that "[t]he advertisement for sale of each parcel shall be published once a week for three consecutive weeks and shall include the date on which a second sale will be conducted if no bid is accepted at the first sale," and that "[t]he notice of the advertisement shall be substantially in the form of the notice set forth in section 5721.191 of the Revised Code." The form prescribed by R.C. 5721.191(A) is not the list of items set out in R.C. 2329.26(A)(2)(a); it recites the parcel number, street address, description, last known owners, and total amount of the judgment, the minimum bid, the hours, place, and date of the first sale, and the date of the second sale if the first draws no sufficient bid. The sheriff's report of sale and the order of forfeiture both recite publication once a week for three consecutive weeks in the Daily Legal News beginning May 24, 2025, and the trial court found that the published notice was substantially in the form set forth in R.C. 5721.191. The notice of foreclosure sale itself is not before us; LaRossa characterizes it, and on a silent record we presume regularity. *Ormond* at ¶ 8.

{¶ 20} Finally, the discrepancy LaRossa identifies between the docketed sale dates and the dates reported by the sheriff is explained by the postponement, and the postponement is accounted for by statute. R.C. 2329.153(E)(2) provides that

where the sale is to be conducted on the official public sheriff sale website, the judgment creditor may instruct the sheriff to postpone it one time for up to 180 days after the initial sale date, that "[u]pon receiving such instruction for postponement, the sheriff shall postpone the sale of the property by announcing on the official public sheriff sale website that the sale is postponed and giving notice of the rescheduled sale date," and that "[t]his announcement shall be deemed to meet the notice requirement of section 2329.26 of the Revised Code." LaRossa concedes in its reply brief that if the June 11, 2025 sale was properly postponed, the notation of the new date on the sheriff's auction website "may be sufficient." Its objection is that the postponement was unnecessary because this court had already stayed, cancelled, and continued the June 11 sale the day before. But an order of this court continuing a sale date does not itself place the new date before bidders on the sheriff's auction site, and the step the County took was the step the statute prescribes for doing so. That the sheriff's website first showed a second offering on July 9, 2025, and was then corrected to July 16, 2025, does not alter the analysis under the standard we apply. The report of sale, the forfeiture entry, and LaRossa's own opening brief agree that the offerings occurred on June 25 and July 16, 2025, two dates more than two weeks apart, and that neither drew a minimum bid.

{¶ 21} Having been raised for the first time on appeal, these contentions survive only if they disclose plain error and they do not. As stated above, the doctrine is not available to relitigate issues that could easily have been raised and determined below. *Goldfuss* at ¶ 29. The issues LaRossa now presses could have

been raised by the motion R.C. 2329.27(B)(1) expressly provides, in the court to which the execution was returnable, at any point before the forfeiture entry was journalized.

{¶ 22} The first assignment of error is overruled.

IV. Second Assignment of Error

A. Standard of Review

{¶ 23} Whether the trial court complied with R.C. 5723.01(A)(2) and (A)(3) in ordering the property forfeited presents a question of statutory interpretation. "A trial court's interpretation of a statute is a question of law that we review de novo." *In re S.D.L.*, 2023-Ohio-929, ¶ 8 (8th Dist.), citing *State v. Pariag*, 2013-Ohio-4010, ¶ 9.

{¶ 24} Our review is limited, however, by what was presented to the trial court. "It is well-established that a party is precluded from raising an argument on appeal that the party failed to assert in the trial court." *Robshir*, 2019-Ohio-535, at ¶ 35. What remains of an unpreserved claim is plain error, and in a civil case the plain-error doctrine "should never be applied to reverse a civil judgment simply because a reviewing court disagrees with the result obtained in the trial court, or to allow litigation of issues which could easily have been raised and determined in the initial trial." *Goldfuss v. Davidson*, 1997-Ohio-401, ¶ 29. Exceptions are granted "only in circumstances where the error has seriously affected the basic fairness, integrity, or public reputation of the judicial process." *Id.*

B. Law and Analysis

{¶ 25} Appellants contend the forfeiture cannot stand because the prosecuting attorney filed no certification under R.C. 5723.01(A)(2), and because the trial court did not notify the City of Cleveland, the Cleveland school district, and the county land reutilization corporation, or offer the parcel to them, under R.C. 5723.01(A)(3). Neither objection was presented to the trial court before the July 22, 2025 entry. As with the first assignment of error, these contentions are therefore reviewed, if at all, for civil plain error. *Robshir*, 2019-Ohio-535, at ¶ 35; *Djurin v. Ginley*, 2023-Ohio-1041, ¶ 17 (8th Dist.). Neither survives that review.

{¶ 26} We begin with the text, which the parties quote only in part. R.C. 5723.01(A)(1) provides that every tract of land which, pursuant to foreclosure proceedings under R.C. 323.25, 323.65 to 323.79, or 5721.18, "has been advertised and offered for sale on two separate occasions, not less than two weeks apart, and not sold for want of bidders, shall be forfeited to the state or to a political subdivision, school district, or county land reutilization corporation pursuant to division (A)(3) of this section." Division (A)(2) then provides that "[t]he county prosecuting attorney shall certify to the court that such tract of land or town lot has been twice offered for sale and not sold for want of a bidder" and that "[s]uch forfeiture of lands and town lots shall be effective when the court by entry orders such lands and town lots forfeited to the state." Division (A)(3) directs that, "[a]fter having been notified pursuant to division (A)(2) of this section that the tract of land or town lot has been twice offered for sale and not sold for want of bidders, the court

shall notify the political subdivision and school district in which the property is located, and any county land reutilization corporation in the county, and offer to forfeit the property" to one of them "upon a petition." If no such petition is filed within ten days after notification, "the court shall forfeit the property to the state in accordance with division (A)(2) of this section." This court recently described the same sequence: if the property fails to sell at two public auctions it "shall be forfeited," and if no political subdivision, school district, or county land reutilization corporation files a petition with the court requesting that the property be forfeited to it, "the court shall forfeit the property to the state." *Craig v. Cromes*, 2025-Ohio-5759, ¶ 16 (8th Dist.).

{¶ 27} Two features of that text bear on the certification argument. The first is that division (A)(2) prescribes the substance of what the prosecuting attorney must convey to the court — that the parcel was twice offered and did not sell for want of a bidder — but prescribes no form, no caption, and no separate filing. The second is that the General Assembly tied the operative event to the court, not to the prosecutor: forfeiture "shall be effective when the court by entry orders" it, and the entry, once certified to the county auditor, transfers the former owner's right, title, claim, and interest. The certification is the means by which the court is informed of the predicate fact; it is the entry that forfeits.

{¶ 28} Measured against that text, this record discloses no error, much less plain error. The order of forfeiture recites on its face that it was entered "[u]pon notice provided by the Sheriff's Report of Sale (No Sale)," and the report of sale, filed

July 16, 2025, states that the parcel was offered at 9:00 a.m. on June 25, 2025 and again on July 16, 2025, and that it "was not sold at either sale for want of a 'Minimum Bid.'" The entry itself makes the same findings, adding that the sheriff separately offered the parcel at two public sales conducted in accordance with R.C. 5721.19 and the applicable rules of the trial court. It was submitted to the trial court approved and signed by an assistant prosecuting attorney on behalf of the Cuyahoga County Prosecuting Attorney. Thus, the prosecuting attorney placed before the trial court the fact that division (A)(2) requires to be certified, in a document the prosecuting attorney signed, and the trial court found it. Appellants themselves state in the statement of the case and facts in their opening brief that the parcel "was offered for sale at Sheriff's Sale on June 25, 2025 and again on July 16, 2025 but did not receive any bids." An omission that deprived no one of anything, and that concerns a fact appellants concede, does not seriously affect the basic fairness, integrity, or public reputation of the judicial process.

{¶ 29} The argument addressed to division (A)(3) fails for a different reason. The notification and offer that division (A)(3) requires run to the political subdivision, the school district, and the county land reutilization corporation. The right the division creates is theirs: the right to petition, within ten days, to take the parcel by forfeiture rather than see it forfeited to the state. Appellants are not among those entities, and they identify no interest of their own that the ten-day petition window secures. Whichever way the court directs the forfeiture, the consequence for the former owner is the same. Under division (A)(2), certification of the entry to

the county auditor transfers "all the right, title, claim, and interest of the former owner" to the state; under division (A)(3), certification of an entry forfeiting the parcel to a political subdivision, school district, or corporation transfers "all the right, title, claim, and interest of the former owner" to that entity. Appellants do not suggest that any of the three entities would have petitioned, and the record contains no petition. Nor do appellants explain how forfeiture to the state left them worse off than forfeiture to a subdivision would have; as discussed above, forfeiture to the state left their statutory right of redemption intact until the state disposed of the parcel. On this record, the failure of the docket to reflect the division (A)(3) notification is not the extremely rare error that challenges the legitimacy of the underlying judicial process.

{¶ 30} What remains is appellants' objection to the entry's recital that "all of the procedures relevant to said parcel have been in compliance with Section 5722 of the Ohio Revised Code." Appellants are correct that R.C. Ch. 5722 governs land reutilization programs rather than sheriff's sales or forfeitures. But the recital is not the judgment. The sentence of the entry containing the Chapter 5722 reference is a finding, and the same sentence finds "that said parcel should be forfeited to the State of Ohio in accordance with Ohio Revised Code Section 5723.01." The decretal paragraph that follows orders that the parcel described in the attached Exhibit A "be and is hereby Ordered forfeited to the State of Ohio" and the findings that precede it track the two offerings, the minimum bid, the publication, and the absence of a bid — the matters R.C. 5721.19 and 5723.01(A)(1) make relevant. An inapt reference

to another chapter, in an entry whose operative terms rest on the correct one, supplies no ground for reversal under any standard, and certainly not under the plain-error doctrine, which is not available to reverse a civil judgment because a reviewing court disagrees with the result below. *Djurin* at ¶ 17.

{¶ 31} The second assignment of error is overruled.

{¶ 32} Judgment affirmed.

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

The court finds there were reasonable grounds for this appeal.

It is ordered that a special mandate be sent to said court 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.

ANITA LASTER MAYS, JUDGE

EMANUELLA D. GROVES, P.J., and
TIMOTHY W. CLARY, J., CONCUR