[Cite as *Kirsch v. Cuyahoga Cty. Bd. of Revision*, 2026-Ohio-4582.]

COURT OF APPEALS OF OHIO

EIGHTH APPELLATE DISTRICT
COUNTY OF CUYAHOGA

MENDEL KIRSCH, ET AL., TRUSTEES,	:	
	:	
Appellees,	:	
v.		Case No. 116325
	:	
CUYAHOGA COUNTY BOARD OF REVISION, ET AL.,	:	
Appellants.	:	

JOURNAL ENTRY AND OPINION

JUDGMENT: DISMISSED
RELEASED AND JOURNALIZED: November 19, 2026

Administrative Appeal from the Ohio Board of Tax Appeals
Case No. 2025-1391

Appearances:

Michael C. O'Malley, Cuyahoga County Prosecuting Attorney, and Edmund Tallos, Assistant Prosecuting Attorney, *for appellants*.

ANITA LASTER MAYS, J.:

{¶ 1} Appellants, the Cuyahoga County Board of Revision ("BOR") and the Cuyahoga County Fiscal Officer (collectively, "the county"), appeal the March 17,

2026 order of the Ohio Board of Tax Appeals ("BTA") denying reconsideration. The county seeks a remand for dismissal of the complaint on which the BTA reduced the value of the trustees' property. The county's notice of appeal designates only the order denying reconsideration. Because the March 17 denial left the valuation decision in force and did not independently affect a substantial right, we dismiss the appeal.

I. Facts and Procedural History

{¶ 2} Mendel Kirsch, Marshall Kirsch, and Raymond Kirsch are co-trustees of property at 2240 South Green Road in University Heights. For tax year 2024, the fiscal officer valued the property at $191,200. According to the county, the valuation complaint listed the trustees as owners and Pierre Martin, whom the county describes as a licensed real estate appraiser, as the complainant. The county states that Martin's name was printed in the signature area and that the entries for the complainant's agent and the agent's title were blank. (Appellants' brief at 1.)

{¶ 3} At the August 12, 2025 BOR hearing, Martin testified that he had prepared the complaint on the taxpayer's behalf. The complaint sought a reduction to $150,000. When asked about the difference between that figure and the $155,000 in his appraisal, Martin confirmed the appraised value, and the BOR amended the requested value to $155,000. (BOR tr. 2:13-25, 3:1-16.) The BOR declined to reduce the valuation from $191,200 to the requested valuation of $155,000. The trustees appealed to the BTA.

{¶ 4} The BTA held a hearing on February 4, 2026. The next day, the county asked the BTA to remand the matter to the BOR with instructions to dismiss the complaint. The county argued that Martin lacked authority to file the complaint for the trustees and that his filing constituted the unauthorized practice of law. The trustees responded on February 6. On March 9, 2026, the BTA granted the requested reduction without expressly addressing the motion to remand and dismiss. (Appellants' brief at 1-2.)

{¶ 5} On March 12, the county renewed its motion to remand. The BTA treated the motion as one for reconsideration because granting it would require the BTA to revisit its valuation decision. On March 17, the BTA denied the motion. It explained that the complaint had been filed by a person authorized under R.C. 5715.19. The order made no change to the valuation. (Notice of appeal, exhibit A at 1-2.).

{¶ 6} On April 3, 2026, the county filed its notice of appeal in this court. The notice identifies the March 17 denial and attaches that order as exhibit A. The docketing statement gives the same date. In its brief, the county confirms that it appeals the March 17 order. (Appellants' brief at 2.) The county assigns the following errors:

1. Board of Tax Appeals ("The BTA") erred in finding that the tax valuation complaint filed by an appraiser on behalf of a trustee of a trust invoked the jurisdiction of the Cuyahoga County Board of Revision ("BOR") pursuant to R.C. 5715.19.

2. The BTA erred in not finding that the tax valuation complaint filed by an appraiser on behalf of a trustee of a trust constituted the unauthorized practice of law.

II. Law and Analysis

A. The decision designated in the notice of appeal

{¶ 7} Before considering either assignment of error, we must determine whether the county has appealed a decision we have authority to review. The BTA determined the taxable value of the trustees' property under R.C. 5717.03(B). Its decision is final for the tax year, subject to review under R.C. 5717.04. R.C. 5717.03(F). The notice of appeal defines the scope of our review. *Yanega v. Cuyahoga Cty. Bd. of Revision*, 2018-Ohio-5208, ¶ 10.

{¶ 8} R.C. 5717.04 requires an appellant to file a notice of appeal with both the reviewing court and the BTA within 30 days after the BTA enters its decision on its journal. The notice must identify the decision appealed from and the errors complained of. A motion for reconsideration does not suspend, toll, or extend the statutory appeal period. Ohio Adm.Code 5717-1-13(C)(2). *Yanega* at ¶ 10. The county's March 12 motion therefore did not change the deadline for appealing the valuation decision.

{¶ 9} We need not determine whether the 30-day period for appealing that decision had expired by April 3. Even assuming timely filing, the county expressly

appealed only the March 17 order denying reconsideration. The valuation decision is outside the scope of this appeal.

B. The March 17 denial of reconsideration

{¶ 10} In *N. Lake Apts. v. Bd. of Revision*, 1980 Ohio App. LEXIS 10314, *4-6 (8th Dist. Oct. 2, 1980), the BTA dismissed a taxpayer's administrative appeal after finding that the taxpayer had failed to file a copy of its notice with the commissioner of tax equalization. The taxpayer moved for reconsideration. It filed its notice of appeal in this court 38 days after the BTA's dismissal and eight days after the denial of reconsideration. This court dismissed the appeal. The motion did not extend the time for appealing the BTA's dismissal, and the statute furnished no separate right to appeal from the denial. *Id.* at *4-6.

{¶ 11} Here, the county filed its notice in this court 17 days after the BTA denied reconsideration. The county emphasizes that the BTA first expressly addressed Martin's authority in the March 17 entry. But the county raised that objection before the BTA decided on the valuation. Through a notice of appeal identifying the valuation decision, the county could have argued that the BTA erred by reducing the value when, in the county's view, the complaint failed to invoke the BOR's jurisdiction. The BTA's March 17 order neither displaced the valuation decision nor altered the relief granted.

{¶ 12} In *New York Frozen Foods, Inc. v. Bedford Hts. Income Tax Bd. of Rev.*, 2016-Ohio-7582, ¶ 6, fn. 2, the BTA denied reconsideration but expressly vacated its earlier decision and substituted a new decision correcting a typographical

error. The Ohio Supreme Court held that the replacement restarted the appeal period. Here, the March 17 order neither vacated nor replaced the valuation decision.

{¶ 13} The denial also did not foreclose a meaningful opportunity for review. In *MB W. Chester, L.L.C. v. Butler Cty. Bd. of Revision*, 2010-Ohio-3781, ¶ 8-9, 13-15, the school board received no notice of the BTA proceeding and learned of the decision after the ordinary appeal period had elapsed. The denial of its motion to vacate was appealable because it prevented the board from protecting its statutory participation rights and foreclosed an effective remedy. Here, the county participated and raised its objection before the BTA decided the valuation. The county could have sought review of that objection on direct appeal from the valuation decision.

{¶ 14} The relief the county seeks confirms the point. It asks us to direct the BTA to remand the case to the BOR for dismissal of the original complaint. (Appellants' brief at 13-14.) Granting that relief would undo the valuation reduction. The March 17 denial did not independently affect a substantial right under R.C. 2505.02(B)(2). Calling the alleged defect jurisdictional does not confer on this court authority to review the valuation decision. We therefore are without jurisdiction to reach the merits of this appeal.

{¶ 15} Appeal dismissed.

It is ordered that appellees recover from appellants the costs herein taxed.

A certified copy of this entry shall constitute the mandate pursuant to Rule

27 of the Rules of Appellate Procedure.

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ANITA LASTER MAYS, JUDGE

SEAN C. GALLAGHER, P.J., CONCURS;
TIMOTHY W. CLARY, J., CONCURS IN JUDGMENT ONLY