

OHIO BOARD OF TAX APPEALS

Richard R. Spreckelmeier, and)
Jennifer L. Spreckelmeier,)
) Case No. 00-J-2046
Appellants,)
) (REAL PROPERTY TAX)
vs.)
) DECISION AND ORDER
Hamilton County Auditor, and)
Hamilton County Board of Revision,)
)
Appellees.)

APPEARANCES:

For the Appellants - Richard R. Spreckelmeier
Pro Se
2040 Arrowood Place
Cincinnati, Ohio 45231

For the Appellee Auditor - Michael K. Allen
Hamilton County Prosecuting Attorney
Thomas J. Scheve
Assistant Prosecuting Attorney
230 East Ninth Street, Suite 4000
Cincinnati, Ohio 45202-2151

Entered October 19, 2001

Mr. Johnson, Ms. Jackson, and Ms. Margulies concur.

The Board of Tax Appeals is considering this matter pursuant to a notice of appeal filed by Richard R. Spreckelmeier and Jennifer L. Spreckelmeier. (“Appellants”) Appellants have appealed from a decision of the Hamilton County Board of Revision that dismissed appellants’ complaint challenging the value of the subject real property for tax year 1999. The property is located in the

Whitewater taxing district and is identified on the auditor's records as parcel 630-0160-0106.

The value determined by the auditor and retained as a result of the board of revision's dismissal of appellants' complaint is as follows:

	TRUE VALUE	TAXABLE VALUE
Land	\$104,700	\$36,650
Building	0	0
Total	\$104,700	\$36,650

In the notice of appeal the appellants have alleged that the correct value is as follows:

	TRUE VALUE	TAXABLE VALUE
Land	\$83,760	\$29,320
Building	0	0
Total	\$83,760	\$29,320

The matter has been submitted to the Board of Tax Appeals upon the notice of appeal and the statutory transcript certified herein by the board of revision. ("BOR") The parties failed to appear at the hearing scheduled herein.

The BOR dismissed appellants' complaint for failure to prosecute since the appellants did not appear at the BOR hearing. In *LCL Income Properties v. Rhodes* (1995), 71 Ohio St.3d 652, the Supreme Court held that a BOR may properly dismiss a complaint where the complainant fails to appear at a duly scheduled hearing. The court stated:

"As we said in paragraph nine of the syllabus of *Swetland Co. v. Evatt* (citation omitted), [a] county board of revision * * * is a *quasi-judicial* body, and where a taxpayer files a complaint against the assessed value of his real property and thereafter fails to attend

a hearing of which he had notice and no evidence in support of such complaint is offered by or on behalf of the taxpayer, a county board of revision is justified in fixing the valuation complained of in the amount assessed by the county auditor.”

The appellants failed to appear at the duly scheduled BOR hearing which prompted the BOR to dismiss their complaint and fix the property’s value at the level determined by the auditor. The appellants also declined to attend the within hearing thereby failing to submit evidence showing possible error on the part of the BOR. The Board accordingly finds that the BOR’s action was within its discretion. The Board of Tax Appeals therefore affirms the decision of the BOR and the value of the subject property for tax year 1999 shall remain as follows:

	TRUE VALUE	TAXABLE VALUE
Land	\$104,700	\$36,650
Building	0	0
Total	\$104,700	\$36,650

The auditor of Hamilton County is hereby ordered to cause his records to reflect the value determined herein for the subject real property and to assess the same in accordance therewith as provided by law.

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