

**OHIO BOARD OF TAX APPEALS**

Bolivar Road, Inc., merged into 1124 )  
Bolivar Garage Parking LLC, )  
 ) CASE NO. 2002-A-2793  
 )  
 Appellant, )  
 )  
 vs. ) (REAL PROPERTY TAX)  
 )  
 )  
 Cuyahoga County Board of Revision, )  
 Cuyahoga County Auditor, and Board of ) DECISION AND ORDER  
 Education of the Cleveland Municipal )  
 School District, )  
 )  
 Appellees. )

APPEARANCES:

For the Appellant - Karen H. Bauernschmidt Co., LPA  
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For the County Appellees - William D. Mason  
Cuyahoga County Prosecuting Attorney  
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For the Appellee Bd. of Edn. - James H. Hewitt Co., LPA  
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Entered December 19, 2003

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

This cause and matter came on to be considered by the Board of Tax Appeals upon a motion to remand filed by the appellant property owner (“Bolivar Road”), on August 20, 2003, following the parties’ agreement to waive a hearing on the merits of this matter and submit briefs in lieu of appearing before the board. This matter has been submitted to us upon Bolivar Road’s motion and brief in support of said motion, a response to said motion filed by the appellee board of education (“BOE”), and Bolivar Road’s response thereto.

Specifically, the property owner’s motion to remand provides:

“The undersigned respectfully requests the Board of Tax Appeals to remand the above appeal to the Cuyahoga County Board of Revision with instructions to hear the merits of the Appellant’s complaint. The Appellant’s complaint was wrongly dismissed by the Board of Revision based upon *Cleve. Bd. of Edn. v. Cuy. County Board of Revision, et al.*, BTA No. 99-T-367 (unreported April 20, 2001) [sic].”

Bolivar Road contends, in its brief in support, that on March 28, 2001, it filed an original complaint against the valuation of real property with the Cuyahoga County Board of Revision in the name of the owner of the subject property, “Bolivar Road, Inc.,” as it was listed in the county records,<sup>1</sup> for tax year 2000. The BOR determined that the complaint should have listed “1124 Bolivar Garage Parking LLC” as the owner, and as such, dismissed the complaint pursuant to this board’s holding in

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<sup>1</sup> Appellant alleges that it completed its original complaint form using the name of the property owner, as listed in county records. Appellant has also acknowledged that based upon this board’s holding in *Ritz Carlton Hotel Partnership v. Cuyahoga Cty. Bd. of Revision* (May 11, 2001), BTA No. 1998-L-355, unreported, reliance upon county records for purposes of obtaining the name of a property’s titled owner is not sufficient for purposes of determining whether such complaint is jurisdictionally sound. (Motion, p. 3)

*Cleveland Bd. of Edn. v. Cuyahoga Cty. Board of Revision* (April 20, 2001), BTA No. 1999-T-367, unreported. Bolivar Road contends that its complaint was improperly dismissed because:

“(W)hen the Appellant re-filed their appeal, the owner was listed as Bolivar Road, Inc. merged into 1124 Bolivar Garage Parking, LLC. 1124 Bolivar Garage Parking, LLC is a successor in interest to Bolivar Road, Inc. Each of the entities has common ownership. Regardless, the complaint should not have been dismissed, as at all times the owner was notified of the hearings before the Cuyahoga County Board of Revision and Board of Tax Appeals. Bolivar Road, Inc. was merged into the current owner, as a result the owner at all times retained an interest in the property and was liable for the payment of taxes. \*\*\* The property was at all times owned, operated and managed by a common entity.” (Motion, p. 2, 3)

The history of the ownership of the subject property is not in dispute; Bolivar Road, Inc. merged into USA Parking Systems, Inc. on August 1, 2000. Title was then transferred by deed from USA Parking Systems, Inc. to USA Parking Partners Urban Land Holdings, LLC on December 1, 2000, which was recorded on February 1, 2001. USA Parking Partners Urban Land Holdings, LLC then granted title by deed to 1124 Bolivar Garage Parking, LLC on December 1, 2000, which was recorded on February 2, 2001. (Motion, p. 3, 7) On March 28, 2001, the subject complaint was filed.

For a complaint to be valid it must include all information that goes to the core of procedural efficiency. *Cleveland Elec. Illum. Co. v. Lake Cty. Bd. of Revision* (1998), 80 Ohio St.3d 591; *Trotwood-Madison City School Dist. v. Montgomery Cty. Bd. of Revision* (June 30, 1997), BTA No. 1995-S-1282, unreported;

*Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (Dec. 18, 1998), BTA No. 1998-J-481, unreported, reversed on other grounds, (2000), 87 Ohio St.3d 363; *Ritz Carlton Hotel Partnership v. Cuyahoga Cty. Bd. of Revision* (May 11, 2001), BTA No. 1998-L-355, unreported.

A complaint must name at least one owner of the property on the complaint form in order to satisfy the core jurisdictional requirements. *City of Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (Jan. 22, 1999), BTA No. 1998-L-138, unreported; *Trotwood-Madison City School Dist.*, supra; *Cedar Heights Co. v. Cuyahoga Cty. Bd. of Revision* (July 20, 2001), BTA Nos. 2000-J-1714, 2002-J-1774. It is clear that an incorrect owner was designated on the complaint form herein. The owner was listed as Bolivar Road, Inc. The record reflects that legal title was held by 1124 Bolivar Garage Parking, LLC.

We note that counsel for the appellant asserts that “the owner’s name listed on the face of the complaint was one of the legal owners. In addition, no party to the within complaint and appeal at any time has endured hardship through the name listed on the complaint.” (Motion, p. 4) The equitable argument which appellant has advanced does not address a complainant’s counsel’s responsibility for investigating and determining with certainty the proper party to list on a real property valuation complaint nor does it consider the possible ramifications of an outside party’s reliance upon incorrect information contained on a complaint. Regardless of Bolivar Road, Inc.’s ownership/financial interest in the subject property, it remains that Bolivar Road, Inc. is not the legal title owner of the subject property. *PMC Commercial Trust v.*

*Union Cty. Bd. of Revision* (May 9, 2003), BTA No. 2002-G-1295, unreported;  
*Victoria Plaza Ltd. Liab. Co. v. Cuyahoga Cty. Bd. of Revision* (1999), 86 Ohio St.3d  
181.

Thus, based on the record before this board, we find that the BOR properly dismissed the subject complaint for lack of jurisdiction. Accordingly, appellant's motion to remand is denied and the BOR's determination is hereby affirmed.

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