

OHIO BOARD OF TAX APPEALS

Board of Education of the )  
South-Western City School District, ) CASE NO. 2002-N-1686  
 )  
Appellant, )  
 )  
vs. ) (REAL PROPERTY TAX)  
 )  
Franklin County Board ) DECISION AND ORDER  
of Revision and Auditor, )  
and Gillilan Family LP, )  
 )  
Appellees. )

APPEARANCES:

For the Appellant - Rich, Crites & Wesp  
Mark H. Gillis  
Suite 300  
300 East Broad Street  
Columbus, Ohio 43215

For the County Appellees - Ronald O'Brien  
Prosecuting Attorney  
Richard Hoffman  
Assistant Prosecuting Attorney  
373 South High Street, 20<sup>th</sup> Floor  
Columbus, Ohio 43215

For the Gillilan Family LP - Schottenstein, Zox & Dunn  
Robert K. Danzinger  
One Cleveland Center  
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Cleveland, Ohio 44114

Entered March 7, 2003

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

The record in this matter establishes the following: On January 11, 2000, the Franklin County Board of Revision (“BOR”) certified its decision in BOR Complaint No. 98-901248 to the complainant, pertaining to tax year 1999. However, at that time, a

copy of the decision was not certified to the Tax Commissioner as required by R.C. 5715.20. On February 8, 2000, appellant filed a notice of appeal with this board from the BOR's decision, docketed as BTA No. 2000-N-101. This board issued its decision and order on May 31, 2002 from which an appeal was filed with the Ohio Supreme Court, Case No. 02-1103. The appeal was remanded by the Supreme Court to the board of revision under date of November 26, 2002, and pursuant to the court's mandate we issued our certification and order on December 20, 2002. Prior to the court's remand the board of revision certified its decision in BOR Complaint No. 98-901248 to the Tax Commissioner on October 4, 2002. On November 1, 2002, appellant filed the instant appeal.

For the reasons set forth in *Board of Edn. of the South-Western City School District v. Franklin Cty. Bd. of Revision and Auditor, and Gillilan Family LP*, BTA No. 2002-N-1685, an appeal pertaining to the same property for the prior tax year and issued this same day, we hereby dismiss the instant appeal. Upon dismissal of this appeal, the matter is again before the BOR for certification of its action to the Tax Commissioner pursuant to R.C. 5715.20, as ordered by the Supreme Court in *South Broad Company, Ltd. v. Montgomery Cty. Bd. of Revision*, cited as *Cleveland Elec. Illum.*, supra. Good practice, if not constitutional requirements, suggest a simultaneous certification of its action to all parties, including the Tax Commissioner, or subsequent notice of certification to the Tax Commissioner to all parties.

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