

**ANNUAL REPORT  
OF THE  
OHIO BOARD OF TAX APPEALS  
FOR  
FISCAL YEAR 2008**

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\* For the purpose of the tables in this report, "Appeals" refers to appeals filed with the Board of Tax Appeals.

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August 21, 2008

The Honorable Ted Strickland, Governor of Ohio  
The Honorable Jennifer Brunner, Secretary of State of Ohio  
Ms. Jo Budler, State Librarian of Ohio:

Pursuant to the provisions of R.C. 149.01, we, the members of the Board of Tax Appeals (BTA), hereby submit the annual report of the board for the fiscal year that ended June 30, 2008.

### **BTA MISSION STATEMENT**

The mission of the Board of Tax Appeals (BTA) is to provide taxpayers and taxing authorities with an accessible, fair and efficient appeals process and to resolve appeals in a timely and judicious manner by facilitating settlement or by issuing comprehensive written decisions, which are based upon Ohio statutes, case law, and board precedent.

### **ROLE AND OVERVIEW OF THE BTA**

The BTA is a quasi-judicial body comprised of three (3) members appointed by the Governor for six-year terms. The board has a staff of 19.

The BTA provides a review of state tax disputes, which relieves the overburdened state judicial system from having to resolve these appeals and satisfies the constitutional requirements of due process. This review also provides taxpayers with a non-partisan expert forum in which to resolve tax controversies. In addition, taxpayers are assured their appeal will be reviewed and considered by board members and a staff of attorney examiners who focus exclusively on tax issues and have considerable expertise in tax matters.

The BTA hears and determines approximately 65 different types of appeals. The following is a list of the most frequently received appeals by type in FY 2008:

1. 90.63 % are appeals of decisions of county boards of revision regarding the valuation of real property.
2. 8.97 % are appeals of final determinations by the Tax Commissioner of any preliminary, amended or final tax assessments, reassessments, valuations, determinations, findings, computations, or orders made by that public official.

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3. .26 % are appeals of actions of county budget commissions.
4. .14 % are appeals of decisions of municipal boards of appeal pursuant to R.C. 718.11.

### **THE APPEALS PROCESS**

An appeal may be filed one week and a dismissal filed for the same appeal the next. Because the appeal was assigned a number and to an attorney, it becomes part of BTA statistics. At the other end of the spectrum, a case may be granted several continuances as well as various other requested extensions, each postponing the evidentiary hearing or the final determination by weeks or months, substantially delaying the case.

Recently, most appeals involve taxpayers contesting their property tax valuation. The process works approximately as follows:

1. Taxpayers file appeals to the board to have their property assessment changed.
2. Boards of revision have 45 days within which to file the statutory transcript of their proceedings with the BTA.
3. The parties have 120 days after filing an appeal to complete the discovery process. (#1 and #2 run concurrently.)
4. Mediation conferences or evidentiary hearings are scheduled after at least a 60-day notice period that starts after the discovery phase is concluded.

These first four steps of the BTA appeals process can take a minimum of 180 days or six (6) months on average.

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Appeals are processed in the order in which they are received. Upon arrival at the BTA, they are time-stamped and transferred to the docketing clerk. The clerk enters information from the appeal into the BTA case management system, which randomly assigns the appeal to an attorney examiner. Letters are sent to all interested parties in the case notifying them that an appeal has been filed with the BTA and advising them of the case number and the name of the attorney assigned to the appeal. The letter also advises the recipient about the mediation program. Copies of the letters are put into the case file and given to the mediation coordinator.

The mediation coordinator evaluates the case to determine if it is suitable for inclusion in the mediation program. Only those appeals in which both parties agree to mediate will be considered for the mediation program. The mediation process can produce a settlement between the parties that eliminates the need to proceed further with an evidentiary hearing. It generally also reduces the amount of time that it takes to conclude the issue.

If an appeal is not eligible for or is unsuccessful in the mediation program, the case is sent to the assignment commissioner. The assignment commissioner looks for the first available time in the hearing schedule to set the time and date of the hearing. Notices are sent to all parties of the pending evidentiary hearing. Either party may request a continuance after a hearing has been set. While continuances are usually granted, they increase the total amount of time an appeal remains unresolved within the BTA process. See chart 4.

Once an evidentiary hearing is held, and the attorney examiner has reviewed all the information in addition to any post-hearing briefs, the attorney examiner will write a draft decision for the board to consider.

It is not unusual for an appeal filed months after an earlier appeal to be resolved prior to the case filed first because the appellants did not request a continuance. In some cases, the parties to an appeal may request more than one continuance, thus substantially delaying the outcome. Other events, such as delays in the filing of briefs, can also lengthen the pending rate of BTA cases.

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## **STATISTICS REGARDING THE PROCESSING OF APPEALS**

The board strives to make the appeals process as short as possible. This year, the board continued to face mounting pressure as more appeals were filed than in any of the previous 17 years. The following Fiscal Year (FY) 2008 statistics provide some of the explanation.

1. 2,285 appeals were filed – a 12.5 % increase over FY 2007. See chart 1. This chart also shows an increase of 22.3% in FY 2008 over the number of appeals filed in FY 2004.
2. 2,155 appeals were concluded or total decisions issued – a 12.4 % increase over FY 2007. See chart 2.
3. 2,745 appeals remained in active pending status – an 18.3 % increase over FY 2007. See chart 3. This chart also shows an increase of 1,137 appeals, a 70% increase, over the number of appeals that remained in active status in FY 2004.

### **Time Issues:**

In FY 2008, the average time between when an appeal is filed and a decision is rendered increased dramatically over that of FY 2007. See chart 4.

1. For cases requiring a continuance, the average process increased 13.7 % or 69 days – and went from 16.6 months to 17.9 months.
2. The average appeals process for all cases – those requiring continuances and those not – increased 23 % or 82 days – and went from 11.7 months to 14.4 months.
3. For simpler cases that did not require a continuance, the appeals process increased 41 % or 107 days – and increased from 8.7 months to 12.1 months.

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### Caseload

Each attorney examiner's caseload is composed of appeals received during the fiscal year and appeals that are in active status and pending from previous fiscal years. An attorney examiner's caseload includes more than reviewing a case record and writing a work product for an appeal. It also includes, among other tasks, conducting mediations and evidentiary hearings, interacting with the parties in cases, resolving motions filed in cases, and extensive legal research.

Chart 5 shows the number of appeals filed each year divided by the number of attorney examiners working on a full-time equivalency (FTE) basis. This chart shows that the average number of appeals assigned to each FTE attorney examiner has increased by 54.8% over the last five (5) years. This increase is due to the reduction in the number of attorney examiners and the increase in the number of appeals filed over the same period.

Chart 6 shows the increase in the number of pending appeals per FTE attorney examiner at the end of each fiscal year. Since FY 2004, the number of pending appeals has increased by 197 appeals or 116.6%.

Chart 7 shows that during each of the last five fiscal years, each FTE attorney examiner has prepared, on average, 269 work products on which the board has reached a decision. The high has been 288 decisions a year, while the low has been 250 decisions in a year. These statistics suggest that the work output of the attorney examiners falls within a narrow range and is relatively predictable.

Chart 8 shows the number of active appeals at the end of each fiscal year from FY 2004 through FY 2008 in comparison with the number of filings received the same year. In the first two years, the board was able to reduce the number of filings pending at the end of the fiscal year even as it handled the appeals that were filed during those years. FY 2006 represents a turning point. FY 2006 was the last year that the board was able to keep up with its caseload. This chart reflects the results of a decrease in the number of staff over the last five (5) fiscal years and an increase in the number of appeals filed over that same period.

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### Decisions:

The three-member (3) board renders all decisions. These board members individually review each case record in addition to the attorney examiner's draft recommendation. The board members may concur with the draft and approve the decision as presented to them. On the other hand, they may require a substantive modification of the draft and/or they may require the attorney examiner to adjust the decision to support an opposite conclusion. They may also rewrite the decision themselves. A board member may also prepare a dissent to, or a concurrence with, the majority's opinion.

The board issued 2,155 total decisions in FY 2008. This represented a 12.4% increase over FY 2007. The total number of decisions over the last five years ranged from a high of 2,445 to a low of 1,917. The average number of decisions issued each year for the last five years was 2,178. See chart 2.

The board's ability to issue decisions is directly related to the number of draft recommendations and cases presented to it by its staff of attorney examiners. Chart 5 represents five years of data that show each attorney examiner is able to produce approximately 269 work products each year. These work products include all the types of decisions made by the board – merit decisions, stipulations, dismissals, remands, and interim orders that do not terminate an appeal.

Without additional funding enabling the board to hire more attorney examiners, the board will be unable to increase significantly the number of decisions it issues each year.

### **PROCEDURAL AND RESOURCE EFFICIENCIES**

The BTA continues to explore ways to save time and scarce resources. This year, the staff had the use of the new case management system for the entire year. It provided many improvements over the previous system. For example, the new system allows the BTA to schedule hearings electronically, which helped the board handle the recent loss of a staff member.

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However, the biggest gains this year were in the area of conservation of resources. The BTA was able to reduce the cost of postage by combining multiple letters to the same entity in a single envelope, saving significant postage and numbers of envelopes. In addition, the BTA discontinued the use of purchasing the return receipt on certified letters and opted instead to track delivery through a US Postal web site. This one change will save the BTA \$2.15 per certified letter. The board also started filling public records requests by e-mail rather than by generating paper copies. This change has also helped the board to provide better service to the public. The BTA can now answer requests for public records faster with minimal cost to itself. Approximately 500 pages of copy are now e-mailed each week.

### **MEDIATION**

The BTA's mediation program helps taxpayers save the cost of preparing for, and time devoted to, the appeal process. In addition, most mediation sessions are conducted by phone, which saves the taxpayers travel time and costs to the BTA. The additional advantage of the mediation process is that it provides the taxpayer with a better understanding of the procedure for the valuation of property and collection of real estate taxes. Taxpayers have a great appreciation of the mediation program and it enjoys a high rate of success. 641 appeals were scheduled for mediation in FY 2008, which represents 28.1 % of the total number of appeals filed with the board in FY 2008. The ongoing success rate is 93 %.

Because of the increased caseload, during the latter part of FY 2008, the board was required to suspend a portion of the mediation program in order to make additional time available for evidentiary hearings. The board will monitor the mediation program, and if future progress warrants it, the board may reestablish all aspects of the mediation program.

### **RULE CHANGES**

The board adopted two changes to its Rules of Practice and Procedure during FY 2008. The first amendment to Ohio Administrative Code (OAC) 5717-1-03 requires parties to notify the board if there is a change in ownership of real property involved in an appeal.

The second amendment to OAC 5717-1-05 added section (D). This new paragraph requires filing parties to redact all social security numbers and other personal identifying numbers from any document submitted for consideration.

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## **WEB SITE**

The board's web site, [www.bta.ohio.gov](http://www.bta.ohio.gov), provides a summary of most of the board's functions and rules of practice and procedure. It also includes the weekly announcements of all decisions, stipulations, dismissals, remands and interim orders. The full text of decisions, interim orders and some miscellaneous orders is also included. This year, the board added all interim orders and an advance four (4)-week hearing schedule. The board also added a new subpoena form and the agreement to mediate.

The web site contains a listing of pending appeals from board decisions to courts of appeals and the Ohio Supreme Court. It includes the most current annual report, a listing of board personnel, the rules of practice and procedure, frequently asked questions, and a mediation bulletin. It also includes instructions for submitting a stipulation and an order resolving an appeal.

The number of visits to the BTA's web site increased by 43,185 or 15 % over the previous year. This increase is most likely due to the inclusion of much more information valued by law firms that practice before the BTA and by other interested parties.

The web site provides all interested parties with immediate access to information and forms that previously they would have had to pick up at the BTA office or ask the BTA to mail to them. This additional information and access has allowed the BTA to offer improved service to the public.

## **CONCLUSION**

In conclusion, we commend the attorney examiners and administrative staff of the board for their skill, diligence and hard work in completing another productive year. Together with the staff, we again renew our commitment to perform our statutory duties in a timely, impartial and judicious manner.

Respectfully submitted,

Pamela L. Margulies  
Chairperson

Robert L. Eberhart  
Vice Chairperson

William E. Dunlap, Jr.  
Member

**Table 1**

**Appeals Filed During FY 2006, FY 2007 & FY 2008**

Origin of Appeals	<u>2006</u>	<u>2007</u>	<u>2008</u>
A. Tax Commissioner			
1. Air Pollution Control Facility . . . . .	0	0	0
2. Cigarette Tax . . . . .	1	1	1
3. Commercial Activity . . . . .	0	0	1
4. Dealers in Intangibles . . . . .	3	0	0
5. Director Job & Family Services . . . . .	0	0	1
6. Franchise Tax . . . . .	9	11	13
7. Highway Use . . . . .	1	0	0
8. Motor Vehicle Fuel Tax . . . . .	1	2	2
9. Personal Income Tax . . . . .	87	79	30
10. Personal Property Tax . . . . .	92	40	14
Penalty Abatement . . . . .	0	1	1
11. Personal Withholding . . . . .	0	10	6
12. Public Utility Excise Tax . . . . .	0	0	0
13. Public Utility Property Tax . . . . .	4	19	10
14. Real Property Penalty Remission . . . . .	12	3	7
15. Real Property Tax Exemption . . . . .	71	121	69
16. Rules . . . . .	0	1	0
17. Sales and Use Tax . . . . .	61	40	38
18. School District . . . . .	0	12	12
19. Water Pollution Control Facility . . . . .	<u>0</u>	<u>1</u>	<u>0</u>
Subtotal	342 (18.1%)	342 (16.8%)	205 (8.97%)
B. County Boards of Revision . . . . .	1,534 (81.0%)	1,682 (82.9%)	2,071 (90.63%)
C. County Budget Commissions . . . . .	7 (0.4%)	3 (0.1%)	6 (0.26%)
D. Municipal Income Tax . . . . .	9 (0.5%)	4 (0.2%)	3 (0.14%)
<b>Total</b>	<b>1,892</b>	<b>2,031</b>	<b>2,285</b>

**Table 2**

**Decisions Issued During FY 2006, FY 2007 & FY 2008**

I: Decisions Finalizing Appeals

Origin of Appeals	<u>2006</u>	<u>2007</u>	<u>2008</u>
A. Tax Commissioner			
1. Air Pollution Control Facility . . . . .	1	0	0
2. Cigarette Tax . . . . .	1	1	2
3. Dealers in Intangibles . . . . .	3	6	1
4. Energy Conversion Facility . . . . .	0	0	0
5. Franchise Tax . . . . .	16	12	11
6. Highway Use . . . . .	0	1	0
7. Motor Vehicle Fuel Tax . . . . .	0	0	2
8. Personal Income Tax . . . . .	13	143	35
9. Personal Property Tax . . . . .	131	62	61
Penalty Abatement . . . . .	1	1	1
10. Personal Withholding . . . . .	0	0	10
11. Public Utility Excise Tax . . . . .	0	0	0
12. Public Utility Property Tax . . . . .	12	9	13
13. Real Property Penalty Remission . . . . .	3	5	10
14. Real Property Tax Exemption . . . . .	33	62	79
15. Rules . . . . .	0	1	0
16. Sales and Use Tax . . . . .	71	50	41
17. School District . . . . .	0	8	4
18. Thermal Efficiency . . . . .	<u>0</u>	<u>3</u>	<u>0</u>
Subtotal	285 (18.9%)	365 (23.1%)	270 (14.48%)
B. County Boards of Revision . . . . .	1,202 (79.9%)	1,193 (75.9%)	1,589 (85.25%)
C. County Budget Commissions . . . . .	17 (1.1%)	10 (0.6%)	3 (0.16%)
D. Municipal Income Tax . . . . .	1 (0.1%)	7 (0.4%)	2 (0.11%)
<b>Total</b>	<b>1,505</b>	<b>1,574</b>	<b>1,864</b>

**Table 2 (Continued)**

II: Interim Orders on Motions

Origin of Appeals	<u>2006</u>	<u>2007</u>	<u>2008</u>
A. Tax Commissioner			
1. Cigarette Tax . . . . .	0	0	1
2. Dealers in Intangibles . . . . .	1	0	0
3. Franchise Tax . . . . .	9	6	6
4. Motor Vehicle Fuel Tax . . . . .	0	0	0
5. Personal Income Tax . . . . .	5	24	6
Income Tax Withholding . . . . .	0	0	0
6. Personal Property Tax . . . . .	12	9	10
Penalty Abatement . . . . .	0	0	0
7. Public Utility Property Tax . . . . .	7	27	9
8. Real Property Penalty Remission . . . . .	0	0	0
9. Real Property Tax Exemption . . . . .	3	12	39
10. Rule Review & Miscellaneous . . . . .	0	1	3
11. Sales and Use Tax . . . . .	15	9	5
12. Thermal Efficiency Improvement . . . . .	<u>9</u>	<u>0</u>	<u>0</u>
Subtotal	61	88	79
B. County Boards of Revision . . . . .	334	253	179
C. County Budget Commissions . . . . .	7	2	2
D. Municipal Income Tax . . . . .	1	0	4
<b>Total</b>	<b>403</b>	<b>343</b>	<b>264</b>

**Table 2 (Continued)**

III: Certifications Issued on Appellate Court Decisions

Origin of Appeals	<u>2006</u>	<u>2007</u>	<u>2008</u>
A. Tax Commissioner			
1. Franchise Tax . . . . .	2	5	0
2. Personal Income Tax . . . . .	1	1	5
3. Personal Property Tax . . . . .	4	6	3
4. Personal Withholding . . . . .	0	1	0
5. Real Property Penalty Remission . . . . .	0	0	0
6. Real Property Tax Exemption . . . . .	4	4	6
7. Sales and Use Tax . . . . .	<u>2</u>	<u>6</u>	<u>2</u>
Subtotal	13	23	16
B. County Boards of Revision . . . . .	72	42	10
C. County Budget Commissions . . . . .	4	0	1
<b>Total</b>	<b>89</b>	<b>65</b>	<b>27</b>

**Table 2 (Continued)**

IV: Total Decisions Issued in FY 2006, FY 2007 & FY 2008

Origin of Appeals	<u>2006</u>	<u>2007</u>	<u>2008</u>
A. Tax Commissioner			
1. Air Pollution Control Facility . . . . .	1	0	0
2. Cigarette Tax . . . . .	1	1	3
3. Dealers in Intangibles . . . . .	4	6	1
4. Energy Conversion Facility . . . . .	0	0	0
5. Franchise Tax . . . . .	27	18	17
6. Highway Use . . . . .	0	1	0
7. Motor Vehicle Fuel Tax . . . . .	0	0	2
8. Personal Income Tax . . . . .	19	167	46
9. Personal Property Tax . . . . .	147	71	74
Penalty Abatement . . . . .	1	1	0
10. Personal Withholding . . . . .	0	0	10
11. Public Utility Excise Tax . . . . .	0	0	0
12. Public Utility Property Tax . . . . .	19	36	22
13. Real Property Penalty Remission . . . . .	3	5	10
14. Real Property Tax Exemption . . . . .	40	74	124
15. Rules . . . . .	0	3	0
16. Sales and Use Tax . . . . .	88	59	48
17. School District . . . . .	0	8	4
18. Thermal Efficiency Improvement . . . . .	<u>9</u>	<u>3</u>	<u>0</u>
Subtotal	359 (18.0%)	452 (23.6%)	365 (16.94%)
B. County Boards of Revision . . . . .	1,608 (80.5%)	1,446 (75.4%)	1,778 (82.50%)
C. County Budget Commissions . . . . .	28 (1.4%)	12 (0.6%)	6 (0.28%)
D. Municipal Income Tax . . . . .	2 (0.1%)	7 (0.4%)	6 (0.28%)
<b>Total</b>	<b>1,997</b>	<b>1,917</b>	<b>2,155</b>

**Table 3**

**Appeals Pending on FY 2006, FY 2007 & FY 2008**

Origin of Appeals	<u>2006</u>	<u>2007</u>	<u>2008</u>
A. Tax Commissioner			
1. Air Pollution Control Facility . . . . .	0	0	0
2. Commercial Activity . . . . .	0	0	1
3. Dealers in Intangibles . . . . .	7	1	0
4. Director Job & Family Services . . . . .	0	0	1
5. Franchise Tax . . . . .	13	14	15
6. Highway Use . . . . .	1	0	0
7. Motor Vehicle Fuel Tax . . . . .	0	3	3
8. Personal Income Tax . . . . .	84	20	15
9. Personal Property Tax . . . . .	120	104	56
Penalty Abatement . . . . .	0	0	0
10. Personal Withholding . . . . .	0	10	6
11. Public Utility Excise Tax . . . . .	0	0	0
12. Public Utility Property Tax . . . . .	14	17	3
13. Real Property Penalty Remission . . . . .	12	10	7
14. Real Property Tax Exemption . . . . .	65	124	89
15. Rules . . . . .	0	1	1
16. Sales and Use Tax . . . . .	61	50	50
17. School District . . . . .	0	4	12
18. Thermal Efficiency Improvement . . . . .	3	1	0
19. Water Pollution Control Facility . . . . .	<u>0</u>	<u>1</u>	<u>1</u>
Subtotal	380 (20.5%)	359 (15.5%)	260 (9.47%)
B. County Boards of Revision . . . . .	1,427 (77.1%)	1,924 (82.8%)	2,410 (87.80%)
C. County Budget Commissions . . . . .	10 (0.5%)	4 (0.2%)	7 (0.26%)
D. Municipal Income Tax . . . . .	9 (0.5%)	6 (0.3%)	7 (0.26%)
Subtotal	1,826	2,293	2,684
E. Inactive* . . . . .	25 (1.4%)	27 (1.2%)	61 (2.21%)
<b>Total</b>	<b>1,851</b>	<b>2,320</b>	<b>2,745</b>

\* Appeals involved in bankruptcy or conflicting jurisdictional proceedings or awaiting decisions from higher courts.

**Table 4**

**Appeals Filed From Board Decisions During FY 2006, FY 2007 & FY 2008**

**Supreme Court of Ohio**

Origin of Appeals	<u>2006</u>	<u>2007</u>	<u>2008</u>
A. Tax Commissioner . . . . .	14	18	11
B. County Boards of Revision . . . . .	29	14	15
C. County Budget Commissions . . . . .	1	2	1
<b>Total</b>	<b>44</b>	<b>34</b>	<b>27</b>

**Courts of Appeals**

Origin of Appeals	<u>2006</u>	<u>2007</u>	<u>2008</u>
A. Tax Commissioner . . . . .	1	5	3
B. County Boards of Revision . . . . .	4	9	8
C. County Budget Commissions . . . . .	0	0	0
D. Municipal Income . . . . .	0	0	1
<b>Total</b>	<b>5</b>	<b>14</b>	<b>12</b>

**Table 5**

**Mediation Program Statistics for FY 2008**

Number of new cases scheduled for mediation in FY '08 . . . . .	641
(Constitutes about 28.1 % of the total number of notices of appeal filed with the board in FY '08.)	
Number of appeals successfully mediated in FY '08 . . . . .	338
Recapture data of FY '07 "ongoing" cases resulting in a successful mediation . . . . .	<u>N/A</u>
Total number of appeals successfully mediated . . . . .	338
Number of appeals unsuccessful for FY '08 . . . . .	26
Recapture data of FY '07 "ongoing" cases resulting in an unsuccessful mediation . . . . .	<u>N/A</u>
Total number of appeals unsuccessfully mediated . . . . .	26
Total number pending as "ongoing" . . . . .	277
Success rate of completed mediations . . . . .	93%

Table 6

Supreme Court and Appellate Court Decisions Received During FY 2006,  
FY 2007, & FY 2008

Supreme Court of Ohio

Origin of Appeals

A. Tax Commissioner:	Affirmed			Reversed			Modified			Other*		
	<u>06</u>	<u>07</u>	<u>08</u>	<u>06</u>	<u>07</u>	<u>08</u>	<u>06</u>	<u>07</u>	<u>08</u>	<u>06</u>	<u>07</u>	<u>08</u>
1. Exemption	0	3	0	0	0	0	0	0	0	0	3	0
2. Franchise Tax	1	5	0	0	0	0	0	0	0	1	0	0
3. Personal Income Tax	0	1	5	0	0	0	0	0	0	1	0	0
4. Personal Property Tax	4	2	1	0	0	0	0	0	0	0	4	1
5. Personal Withholding	0	0	0	0	0	0	0	0	0	0	1	0
6. Public Utility Property Tax	0	0	0	0	0	1	0	0	0	0	0	0
7. Real Property Penalty Remission	0	0	0	0	0	0	0	0	0	0	0	0
8. Real Property Tax Exemption	2	0	2	0	0	0	0	0	0	1	0	3
9. Refund Applications	0	0	0	0	0	0	0	0	0	0	0	0
10. Sales and Use Tax	2	2	1	0	0	0	0	0	0	0	2	2
<b>Sub Total</b>	<b>9</b>	<b>13</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>10</b>	<b>6</b>
B. County Boards of Revision	16	2	7	1	0	2	0	0	0	25	33	3
C. County Budget Commissions	0	0	1	0	0	0	0	0	0	0	0	3
<b>Sub Total</b>	<b>25</b>	<b>15</b>	<b>17</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>43</b>	<b>12</b>

Courts of Appeal

Origin of Appeals

A. Tax Commissioner:	Affirmed			Reversed			Modified			Other*		
	<u>06</u>	<u>07</u>	<u>08</u>	<u>06</u>	<u>07</u>	<u>08</u>	<u>06</u>	<u>07</u>	<u>08</u>	<u>06</u>	<u>07</u>	<u>08</u>
1. Personal Property Tax	0	0	0	0	0	0	0	0	0	0	0	0
2. Personal Income Tax	0	0	0	0	0	0	0	0	0	0	0	0
3. Real Property Tax Exemption	0	0	1	0	0	0	0	0	0	0	0	0
4. Refund Applications	0	0	0	0	0	0	0	0	0	0	0	0
5. Sales and Use Tax	0	0	0	0	0	0	0	0	0	0	1	0
B. County Boards of Revision	0	4	1	0	0	0	0	0	0	3	0	3
<b>Sub Total</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>Total</b>	<b>25</b>	<b>19</b>	<b>19</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>44</b>	<b>15</b>

\* Appeals withdrawn, dismissed or compromised after judicial mediation.

**Table 7**  
**2008 Budget**

Appropriation		\$ 2,022,728.00
Expenditures		
Personal Services	\$ 1,898,740.00	
Maintenance	109,243.93	
Equipment	<u>14,620.37</u>	
Total		(\$ 2,022,604.30)*
Savings to Budget	Less than .01%	\$ 124.00

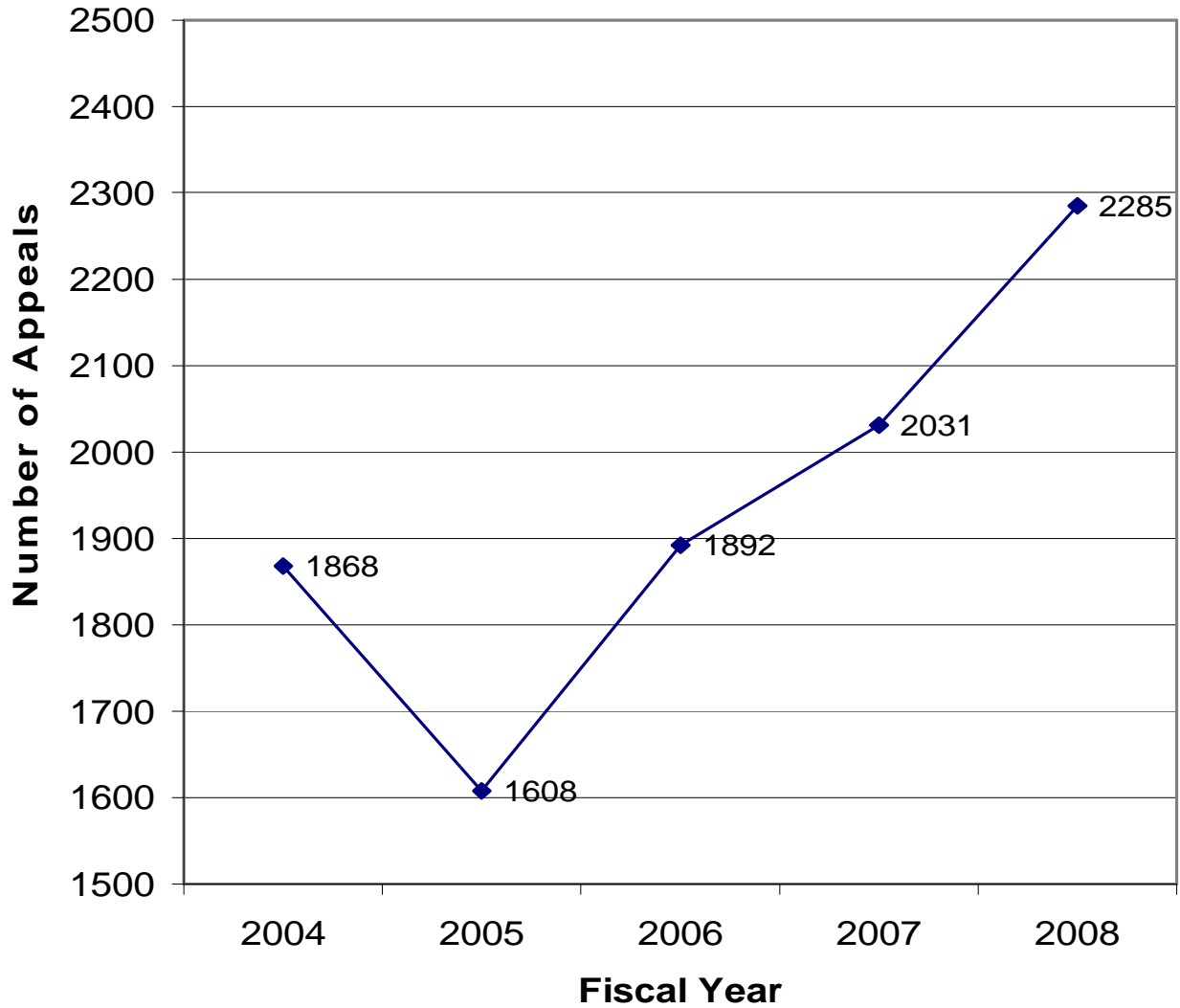
\* Includes encumbrances of \$42,174.02 that have not been paid as of June 30, 2008 but does not include FY2007 encumbrances paid in FY2008.

**Table 8**  
**Number of Employees as of June 30, 2008**

Board Members		3
Full Time Employees		17
Attorney Examiners	8	
Administrative	9	
Part Time Employees		2
Attorney Examiners	2	
Administrative	0	
	<b>Total</b>	<b>19</b>

Chart 1

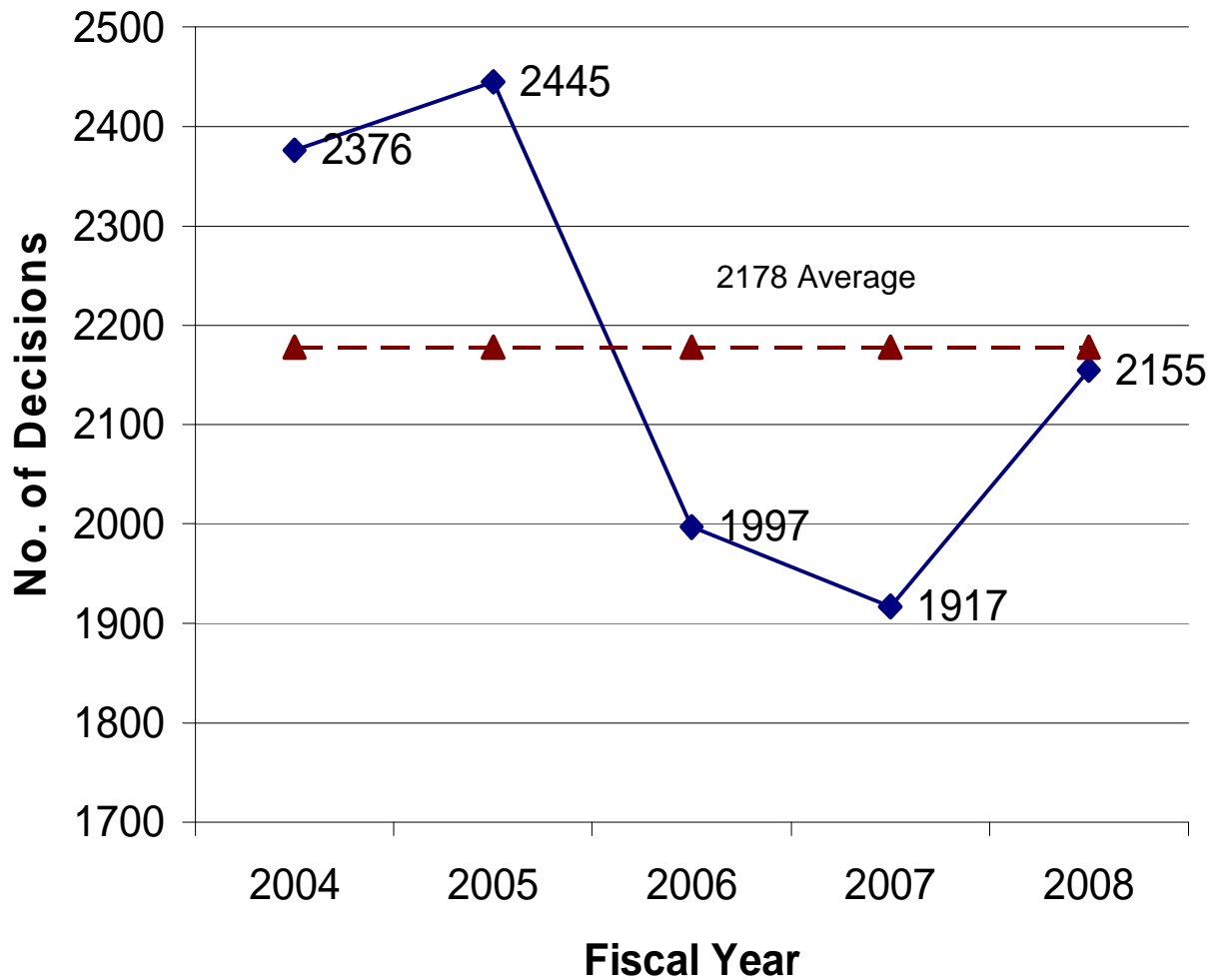
## Number of Appeals Filed Each Fiscal Year



The number of appeals filed with the Board of Tax Appeals in FY 2008 increased 22.3% over the number of appeals filed in FY 2004.

Chart 2

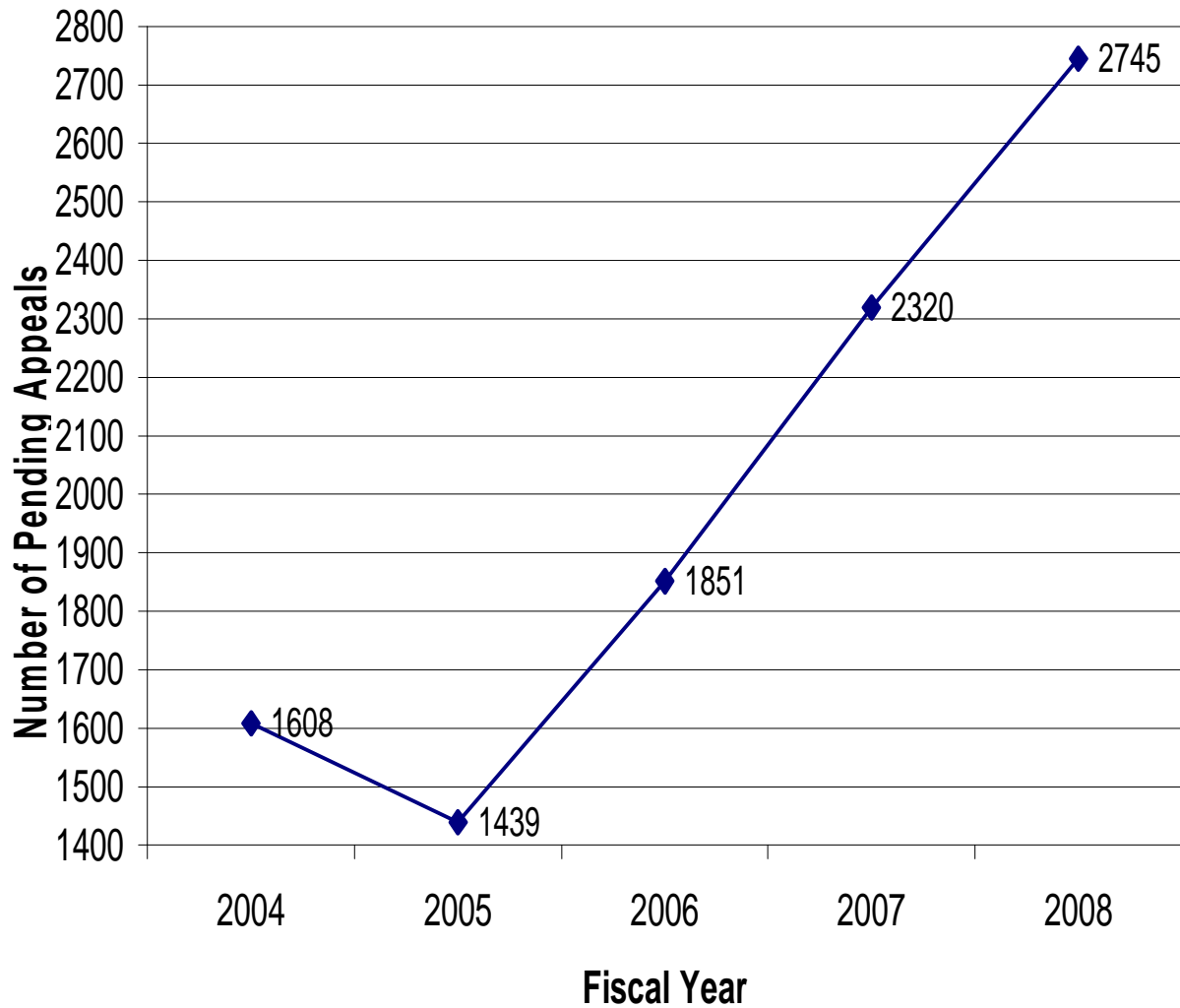
## Total Decisions Issued Each Fiscal Year



The number of total decisions over the last five years ranged from a high of 2,445 to a low of 1,917. The average number of total decisions issued over the last five years was 2,178.

Chart 3

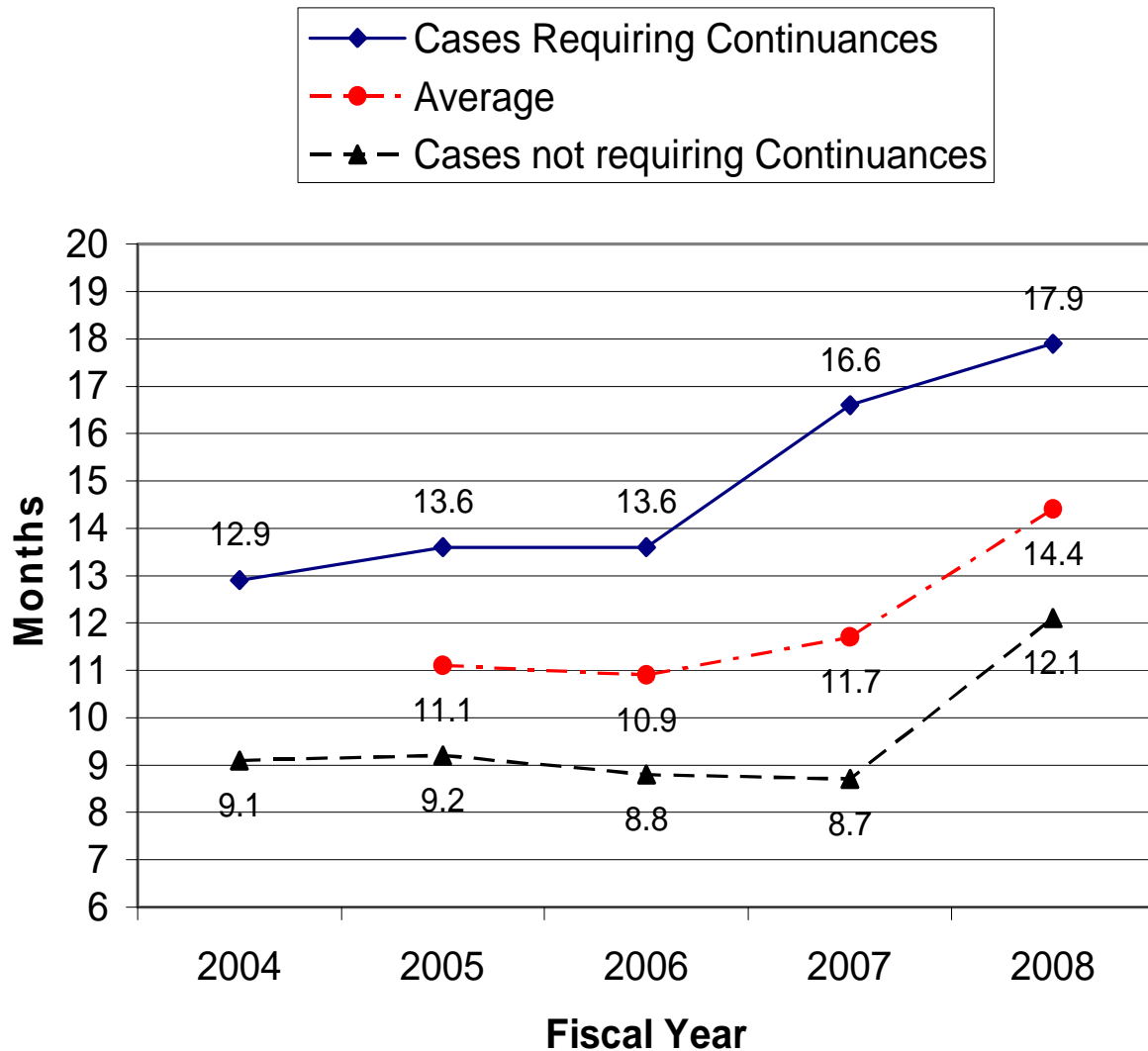
## Number of Appeals that Remained in Active Status at the End of Each Fiscal Year



The number of appeals pending at the end of the fiscal year in FY 2008 increased by 1,137, or 70%, over the number of appeals pending in FY 2004.

Chart 4

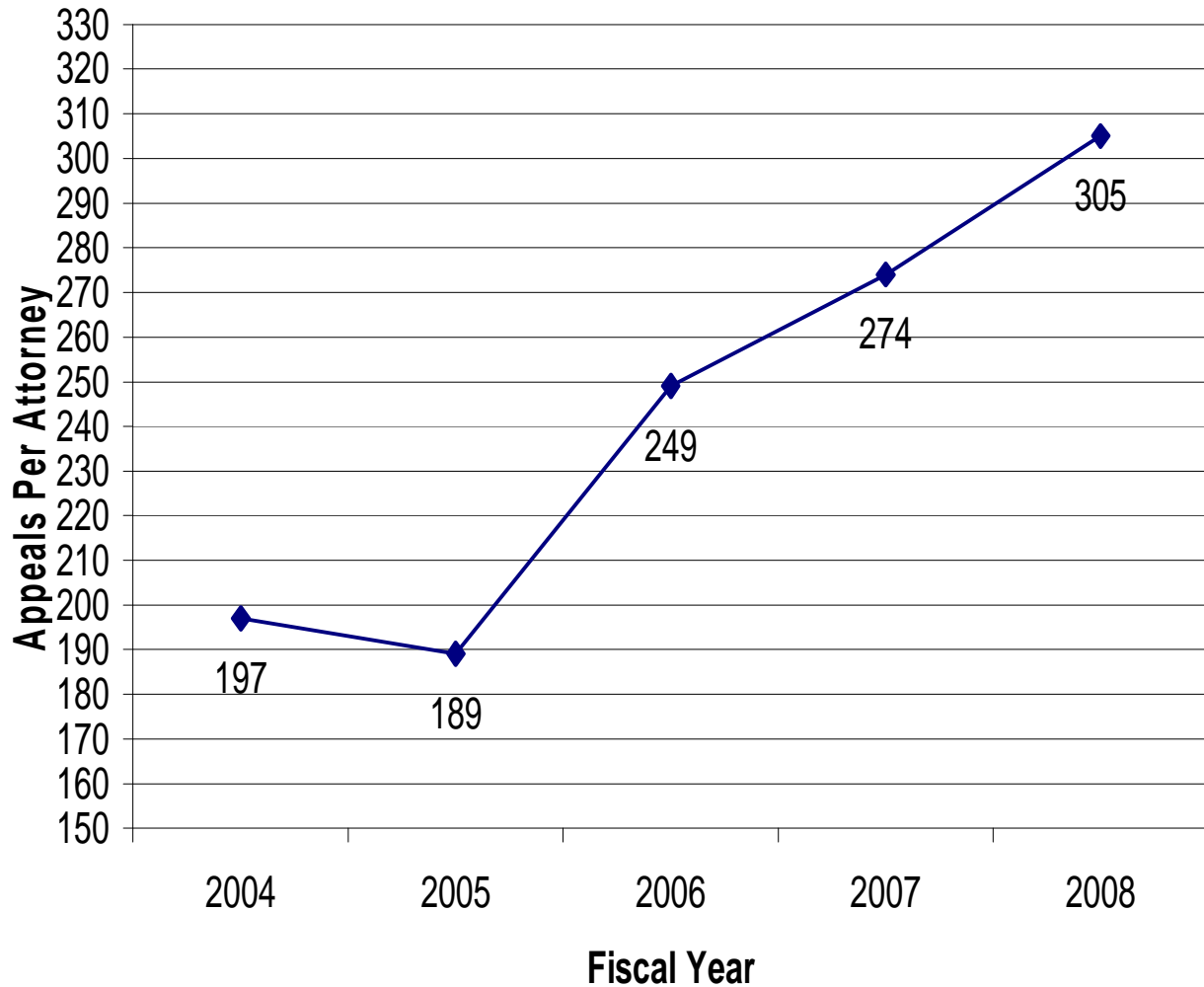
## Average Time to Process an Appeal by Type



1. In FY 2008, it took five months, or 39%, more time, on average, to process a case that had been continued, compared to FY 2004.
2. In FY 2008, it took 3.3 months, or 20.7%, more time, on average, to process all types of cases, compared with FY 2005.
3. In FY 2008, it took three months, or 33%, more time, on average, to complete the processing of a case that had not been continued, compared to FY 2004.

Chart 5

## Number of Appeals Assigned to Each FTE Attorney Each Fiscal Year

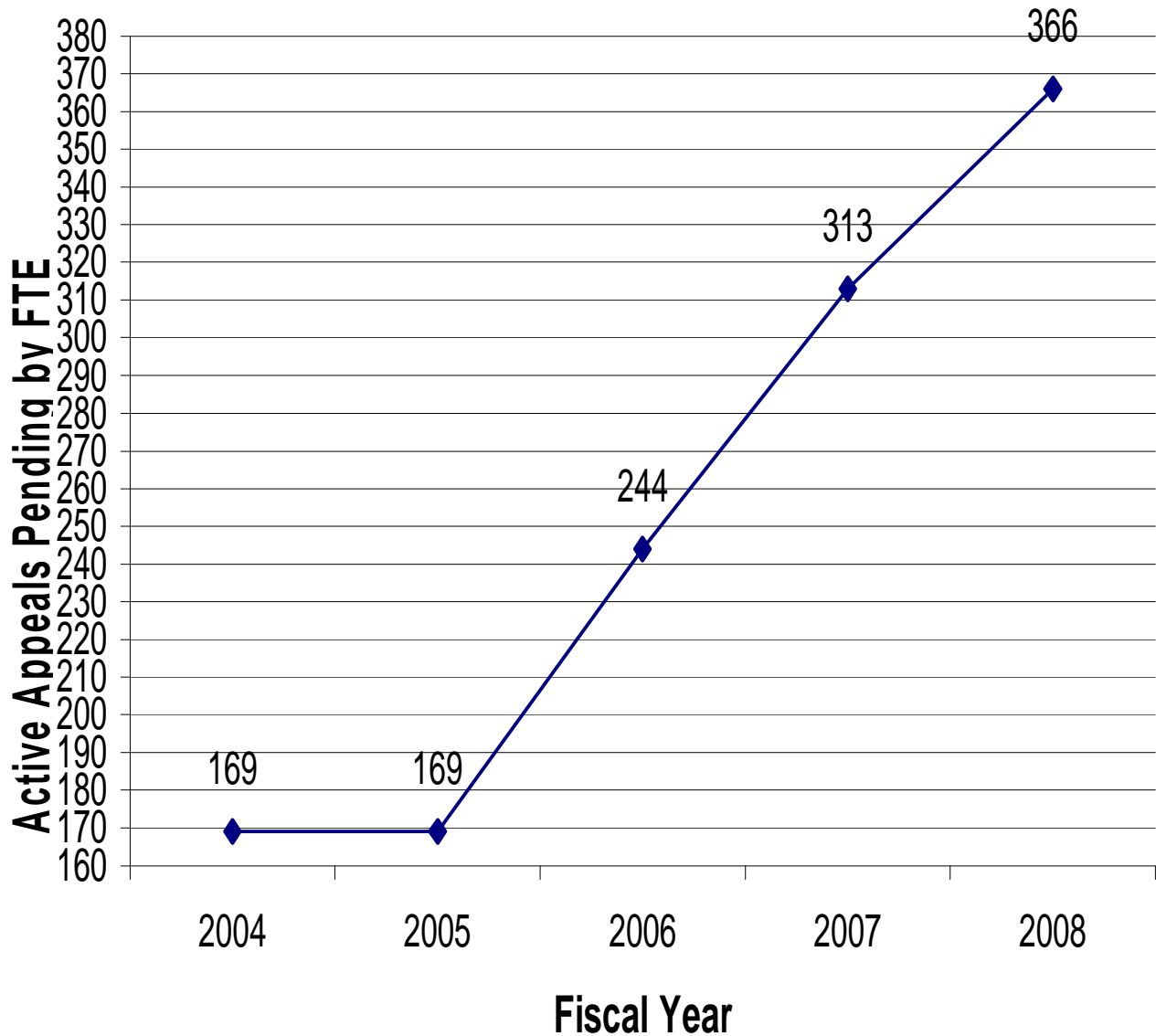


	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Appeals Filed</b>	1,864	1,608	1,892	2,031	2,285
<b>Attorneys(FTEs)</b>	9.5	8.5	7.6	7.4	7.5

The number of appeals assigned to each FTE attorney increased in FY 2008 by 108, or 54.8%, over the number of appeals filed in FY 2004.

Chart 6

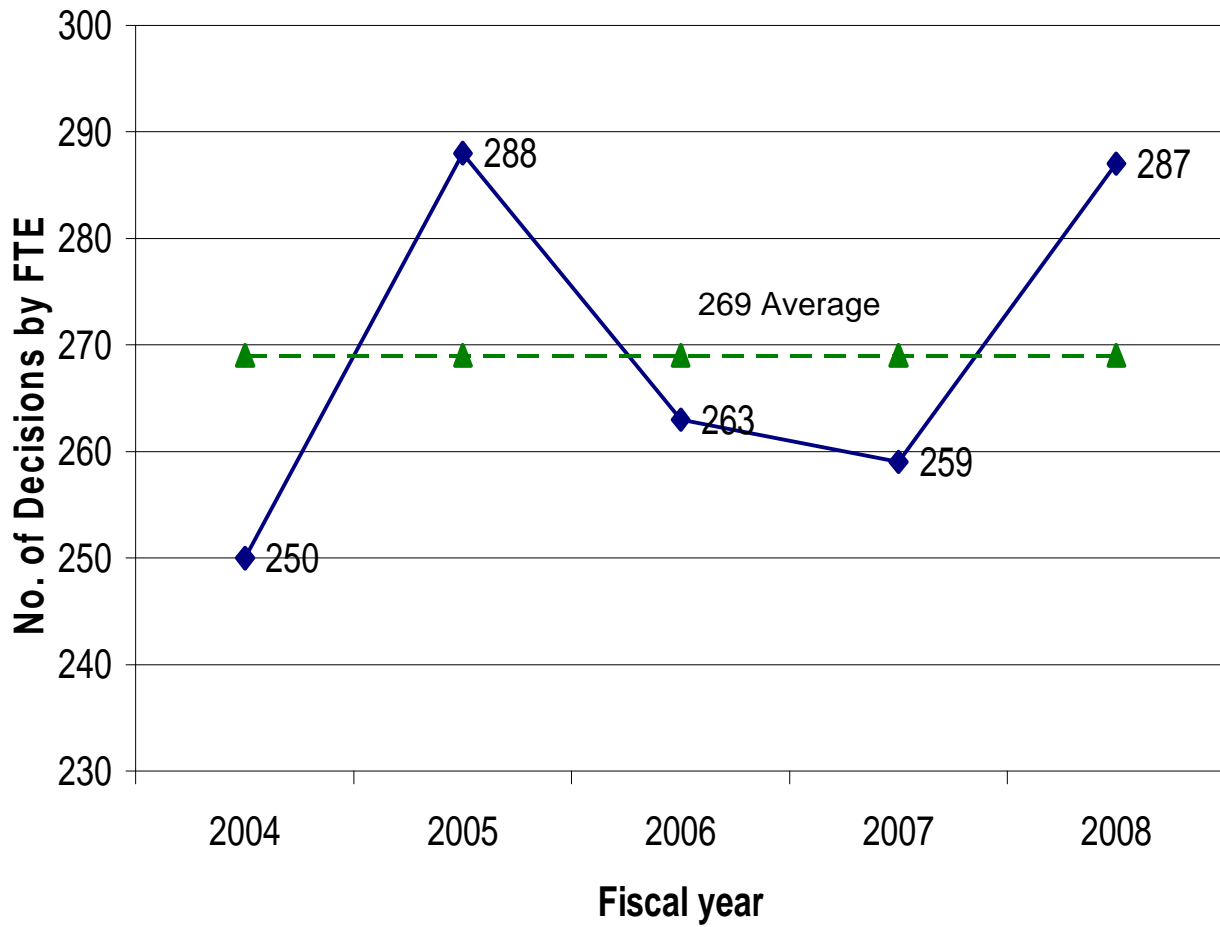
### Active Appeals Pending at the End of Each Fiscal Year Divided by the Number of FTE Attorneys



The number of active appeals pending at the end of FY 2008 increased 197, or 116.6%, for each FTE attorney over the number of appeals pending at the end of FY 2004.

Chart 7

## Total Decisions Issued by the Board Divided by the Number of FTE Attorneys

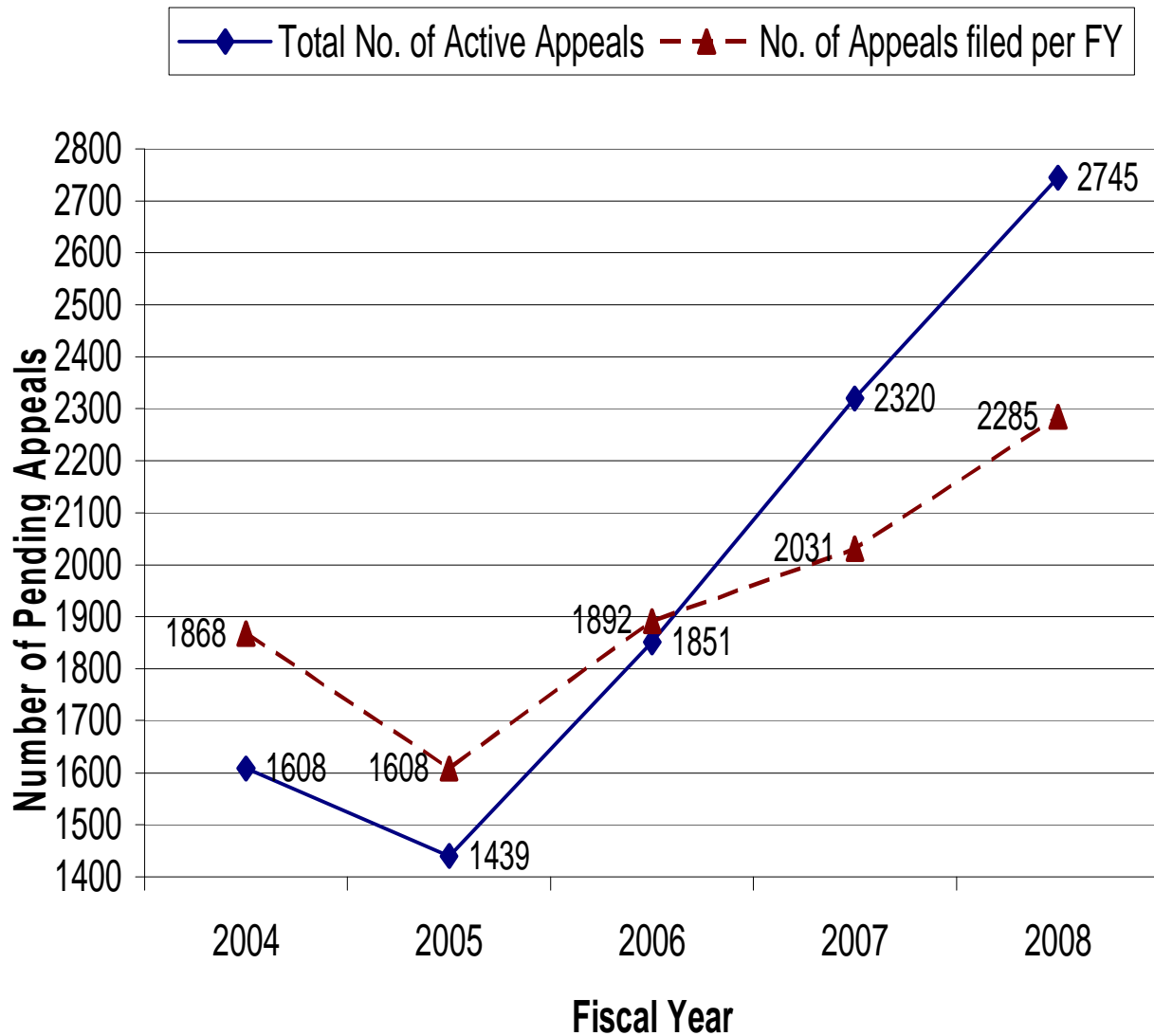


	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Total Decisions</b>	2,376	2,445	1,997	1,917	2,155
<b>FTEs</b>	9.5	8.5	7.6	7.4	7.5

Each FTE attorney has been able to generate 269 work products, on average, over the last five years.

Chart 8

## Number of Appeals in Active Status at Year End Compared with the Number of Appeals Filed During the Year



The number of appeals pending at the end of the fiscal year in FY 2008 increased by 1,137, or 70%, over the number appeals pending in FY 2004.

This chart reflects the results of a decrease in the number of staff and an increase in the number of appeals filed over that same period.