

APR -1 2025

HILLARY HAMILTON  
AUDITOR

BEFORE THE

CLARK COUNTY BOARD OF REVISION

NORTHEASTERN LOCAL SCHOOL	:	BOR No. 2024-040
DISTRICT BOARD OF EDUCATION,	:	Parcel No. 320-02-00001-100-001
	:	
Complainant,	:	
	:	
and	:	MOTION OF SPRINGFIELD
	:	HOSPITALITY LLC TO DISMISS
SPRINGFIELD HOSPITALITY LLC,	:	THE BOARD OF EDUCATION'S
	:	ORIGINAL COMPLAINT FOR LACK
Property Owner	:	<u>OF JURISDICTION</u>

Springfield Hospitality LLC, the property owner in this case, hereby moves the Clark County Board of Revision ("BOR") for an order dismissing the original tax year 2024 Complaint filed by the Northeastern Local School District Board of Education ("BOE") for lack of subject matter jurisdiction. The basis for dismissal is the plain language of R.C. 5715.19 (A)(6)(a). The BOE's complaint fails to meet the minimum statutory requirements, which prohibit the BOE from filing a BOR complaint requesting a change in the tax valuation of a parcel the BOE does not own, unless there has been an arm's length sale of the subject property and:

"the sale price exceeds the true value of the property appearing on the tax list for that tax year by both ten per cent and the amount of the filing threshold determined under division (J) of this section . . ."

Division (J) of R.C. 5715.19 provides that the "filing threshold" is \$500,000, as adjusted annually by the tax commissioner. The tax commissioner has determined that the filing threshold for tax year 2024 is \$554,000. (See attached Tax Commissioner Administrative Journal Entry dated October 8, 2024.) Accordingly, no BOR complaint may be filed by a board of education on

property it does not own unless the sale price exceeds the Auditor's value of the property by both ten per cent and \$554,000. The BOE's Complaint in this case alleges a sale that exceeds the Auditor's value by only \$412,690, an amount which does not meet the statutorily required minimum difference. As a result, the Complaint does not meet the legal requirements for a valid BOE complaint. The BOR is without jurisdiction to consider the Complaint and must dismiss it.

This Motion is based upon the further arguments and support set forth below in the property owner's Memorandum in Support.

Dated: April 1, 2025.

Respectfully submitted,



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Springfield Hospitality LLC*

## **MEMORANDUM IN SUPPORT OF MOTION TO DISMISS COMPLAINT**

1. **The Board of Revision has a duty to dismiss the Complaint if the BOE fails to prove the jurisdictional basis for it.**

A county board of revision's jurisdiction to hear and rule on complaints is defined by statute. *Elkem Metals Co., Ltd. Partnership v. Washington Cty. Bd. of Revision*, 81 Ohio St.3d 683, 686, 693 N.E.2d 276 (1998). In hearing and ruling on complaints, a board of revision must first examine the complaint to determine whether it meets the jurisdictional requirements set forth in R.C. 5715.13 and 5715.19. *Elkem* at 686. The board must dismiss any complaint that does not meet those requirements. *Id.* A board of revision "is justified in dismissing a complaint when a violation of the statutory requirements deprives the board of jurisdiction." *Kohl's Illinois, Inc.*, 2014-Ohio-4353, ¶26. The burden of proof to show that the board has jurisdiction is on the BOE as complainant. The Ohio Supreme Court has stated that " 'when jurisdictional facts are challenged, the party claiming jurisdiction bears the burden of demonstrating that the court has jurisdiction over the subject matter.' " *Marysville Exempted Village Sch. Dist. Bd. of Edn. v. Union Cty. Bd. of Revision*, 2013-3077, ¶10, citing *Ohio Natl. Life Ins. Co. v. United States*, 922 F.2d 320, 324 (6th Cir.1990).

The Ohio General Assembly has the authority to determine how the jurisdiction of an administrative board may be invoked. *Columbus City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 2012-Ohio-5680. Revised Code Sec. 5715.10 provides that "the county board of revision shall be governed by the laws concerning the valuation of property and shall make no change of any valuation except in accordance with such laws." R.C. Sec. 5715.19(A)(6)(a) clearly limits the board of revision's jurisdiction over complaints filed by a board of education, on property it does not own. That very specific limitation allows only those cases where the property was sold

in an arm's length sale before the tax lien date for the tax year in question and *where the sale price exceeds the Auditor's value by more than \$554,000* (for tax year 2024). This case does not qualify under that standard.

The Ohio Supreme Court held in *Worthington City Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 2009-Ohio-5932 ¶ 17: "[W]e have consistently treated full compliance with R.C. 5715.19 as an indispensable prerequisite for the exercise of jurisdiction by a board of revision." *See also Marysville, supra*, (R.C. 5715.19(A) limits the board of revision's jurisdiction to hear a complaint). The board of revision cannot create or recognize jurisdiction to hear a complaint unless the complaint is permitted by R. C. 5715.19.

The BOE has not submitted any proof that a sale of the property constituting the parcel listed in the Complaint occurred at a price that exceeded the Auditor's true value of the parcel by at least \$554,000. In fact, the Complaint directly refutes any basis for jurisdiction, because it alleges only a sale that exceeds the current true value by \$412,690. The amount is not sufficient to meet the statutory minimum value difference. The Complaint does not confer jurisdiction on the BOR due to this deficiency, and must be dismissed.

**2. The 2022 amendments to R.C. 5715.19, applicable to this case, impose a jurisdictional requirement that the BOE cannot meet in this case.**

Amendments to R. C. 5715.19, governing when valuation complaints may be filed with a county board of revision, became effective July 21, 2022 for tax years beginning with 2022 (the "2022 Law"). The 2022 Law added a new set of restrictions on the circumstances when a board of education could file an original complaint with the board of revision with respect to property it does not own or lease. Unless a board of education complaint meets all of these requirements, the

board of revision has no jurisdiction over the complaint. The 2022 Law now provides that (among other requirements) a board of education can only file a complaint if the property was sold in an arm's length transaction before the tax lien date for the tax year for which the complaint is filed, and the sale price exceeds the true value of the property by both ten percent and an amount determined by the statute (\$554,000 for the 2024 tax year in question). The BOE implicitly admits, by the values alleged in line 8 of its Complaint, that the \$412,690 difference between sale price and Auditor's value fails to meet the statutory requirement for jurisdiction of the board of revision.

### **CONCLUSION**

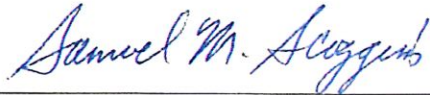
The statutory requirements are plain and unavoidable. Neither the BOE nor the BOR may alter those requirements. The Complaint in this case fails to meet the minimum requirements for the BOR to accept a case. Because the BOR is without authority to accept jurisdiction over the BOE's complaint, it must dismiss it.

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing Motion to Dismiss Complaint was sent to the following by email this 1st day of April 2025:

Robert M. Morrow, Esq.  
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*Counsel for Complainant*  
*Northeastern Local School District Board of Education*

  
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## ADMINISTRATIVE JOURNAL ENTRY

Date: OCT 08 2024

In the matter of certifying the property valuation )  
Assessment complaint filing threshold for tax year )  
2024 pursuant to Ohio Revised Code section )  
5715.19(J). )

Entry Number: 24-09-0345

This matter came before the Tax Commissioner pursuant to Revised Code section 5715.19(J) whereby the Commissioner must certify to the county auditors the revised filing threshold for certain board of revision complaints which is indexed by gross domestic product deflator determined by the Bureau of Economic Analysis (BEA) of the U.S. Department of Commerce for the period of January 1 to December 31 of the preceding year. The relevant period for tax year 2024 is January 1, 2023 to December 31, 2023. The BEA data for this period show an increase in the deflator of 3.6 percent. The law states that the amount of the filing threshold adjusted for the deflator is to be rounded to the nearest multiple of \$1,000. The prior year threshold is \$535,000. **Using the 3.6 percent deflator and rounding according to law, the filing threshold for tax year 2024 for complaints filed pursuant to Revised Code section 5715.19(A)(6) is calculated to be \$554,000.**

It is ordered that a copy of this entry be mailed to all county auditors.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE  
ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL

PATRICIA HARRIS  
TAX COMMISSIONER

/s/ Patricia Harris

Patricia Harris  
Tax Commissioner