

**OHIO BOARD OF TAX APPEALS**

CHARLES + SUSAN JOHNSTON	)	
TRUSTEE, (et. al.),	)	
	)	CASE NO(S). 2024-532
Appellant(s),	)	
	)	
vs.	)	(REAL PROPERTY TAX)
	)	
ASHTABULA COUNTY BOARD	)	
OF REVISION, (et. al.),	)	DECISION AND ORDER
	)	
Appellee(s).	)	

APPEARANCES:

For the Appellant(s) - CHARLES + SUSAN JOHNSTON TRUSTEE  
Represented by:  
CHARLES W. JOHNSTON  
2042 STUMPVILLE RD.  
JEFFERSON, OH 44047

For the Appellee(s) - ASHTABULA COUNTY BOARD OF REVISION  
Represented by:  
GENE C. BARRETT  
ASSISTANT PROSECUTING ATTORNEY  
ASHTABULA COUNTY  
25 WEST JEFFERSON STREET  
JEFFERSON, OH 44047-1092

Entered Tuesday, September 10, 2024

Ms. Clements and Ms. Allison concur.

Charles and Susan Johnston, trustees, appeal a decision of the Ashtabula County Board of Revision (“BOR”) retaining the Auditor’s value of parcel 29-007-00-012-00 for tax year 2023. We now decide the matter on the notice of appeal, the record certified to this Board pursuant to R.C. 5717.01, and the record of this Board’s hearing. Appellants have moved the Board to strike the written argument filed with this Board. However, the brief was filed consistent with the Board’s rules. Moreover, neither appellant is an attorney, making the motion improper as the unauthorized practice of law. *Dunn v. McClain*, BTA No. 2019-2999, 2021 Ohio Tax LEXIS 2876 (Dec. 7, 2021). The motion is denied.

The subject property is improved with a residence. The Auditor initially set the subject’s true value at \$350,400, and appellants filed a complaint seeking a value of \$284,000, which was

the sale price when purchased in 2017. At the BOR's hearing, testimony was presented that alleged some fraud on the seller's part. Mr. Johnston also testified that the property suffers from some negative characteristics. He explained his belief that the Auditor's values of nearby properties were dissimilar, meaning the subject was overvalued. Much of the hearing was spent in a question-and-answer session between Mr. Johnston and the Auditor. Mr. Johnston explained his belief that the homestead exemption and tax rates were incorrect. Mr. Johnston also argued there was no general support for the Auditor's value. The BOR retained the Auditor's value, and this appeal ensued.

At this Board's hearing, Mr. Johnston appeared and presented very similar testimony. Various exhibits were submitted, including a spreadsheet showing the Auditor's value of nearby properties, a quote for repairs, appellants' tax bills, tax bills for neighbors, a new article, and a narrative arguing the Ohio General Assembly's policies have led to over-taxation and unnecessary spending.

When cases are appealed from a county board of revision to this Board, an appellant must prove the adjustment in value requested with probative and credible evidence. *See Shinkle v. Ashtabula Cty. Bd. of Revision*, 2013-Ohio-397. This Board is responsible for determining value based on evidence properly contained within the record that must be found to be both competent and probative. *Strongsville Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 77 Ohio St.3d 402 (1997). The Ohio Supreme Court has held this Board may adopt an appellant's proposed value, retain the BOR's value, reinstate the Auditor's original value, or even find an entirely different value based on the evidence presented. *Columbus City Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 2017-Ohio-5823.

Ohio law has long held that county auditors and/or fiscal officers are to appraise real property "at its true value in money." R.C. 5713.01(B). General evidence of needed repairs, defects, or negative characteristics is generally insufficient to warrant a reduction below the

Auditor's value. Instead, a party must come forward with probative evidence quantifying the effect of those characteristics or defects on value. *Throckmorton v. Hamilton Cty. Bd. of Revision*, 1996-Ohio-226. Raw and unadjusted market data is generally insufficient to warrant a reduction in value. See *Olentangy Local Schools Bd. of Edn. v. Delaware Cty. Bd. of Revision*, 2017-Ohio-8843. Additionally, the evidence on how the Auditor valued nearby parcels is generally insufficient to warrant a reduction. *WJJK Investments, Inc. v. Licking Cty. Bd. of Revision*, 1996-Ohio-437.

Based upon our review of the record, we conclude that the appellants failed to provide competent and probative evidence of the subject property's value. Appellants rely on evidence of the Auditor's values to justify a reduction. However, such evidence is not probative evidence of value. See generally *WJJK*. Appellants focus their attention on the percentage increases for surrounding properties from one year to the next. However, it is also well-settled that each tax year stands on its own. *Olmsted Falls Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 2009-Ohio-2461. Likewise, evidence of needed repairs is insufficient to justify a reduction because dollar-for-dollar costs do not necessarily correlate to value. While we acknowledge that an owner is entitled to provide an opinion of value, this Board will not adopt such an opinion if it is unsupported by probative evidence. *Tokles & Son, Inc. v. Midwestern Indem. Co.*, 65 Ohio St.3d 621 (1992). We do not find the evidence presented in this case to be probative.

Appellants have also raised the issue of the homestead exemption. Specifically, appellants argue the exemption is applied disparately. However, as was explained at the BOR's hearing, the exemption is not a dollar-for-dollar amount. It is logical that the homestead exemption results in different tax savings for those in different taxing districts. We also noted some discussion at this Board's hearings involving the soil tables for current agricultural use value. However, those tables are set by the Tax Commissioner and are not subject to modification through the BOR process. *Adams v. Testa*, 2017-Ohio-8853. There was also testimony from Mr. Johnston regarding the fact

that he disapproves of certain messaging from his local library, and he asks this Board to direct that his taxes be allocated to a different library. He cites no law granting us the authority to take such measures, and we are aware of no such law. Appellants' remaining public policy arguments related to government spending are not for this Board to consider. They are for the General Assembly.

Accordingly, it is the order of this Board that the subject property's true and taxable values are as follows as of January 1, 2023:

TRUE VALUE

\$350,400

TAXABLE VALUE

\$122,640

<b>BOARD OF TAX APPEALS</b>		
RESULT OF VOTE	YES	NO
Ms. Clements	<i>AC</i>	
Ms. Allison	<i>KLA</i>	

I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.



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Kathleen M. Crowley, Board Secretary