

It is the burden on the Appellant Taxpayer who has asserted a right to a decrease in the value of the subject property to prove that the property is incorrectly valued by the appellee. **Cleveland Bd. of Education. v. Cuyahoga Cty. Bd. Of Revision,** (1994), 68 Ohio St. 3d 336; **Crow v. Cuyahoga Cty. Bd. Of Revision,** (1990), 50 Ohio St. 3d 55. It is further incumbent upon the appellant who is challenging the Ashtabula County Board of Revision's ruling to offer evidence demonstrating its right to the value sought by it. **Springfield Local Bd. Of Education. v. Summit Cty. Bd. Of Revision,** (1994), 68 Ohio St. 3d 493. This can be established by two (2) different forms of proof.

The first and best evidence of value would be a sale by an arms-length transaction with a close enough proximately in time to the statutory lien date of January 1, 2021. **Conalco v. Bd. Of Revision,** (1977), 50 Ohio St.2d 129. The Supreme Court has addressed the best method of determining value and has found that it is an actual sale "between one who is willing to sell but not compelled to do so and one who is willing to buy but not compelled to do so". **State ex rel. Park Investment Co. v. Bd. of Tax Appeals,** (1964), 175 Ohio St. 410. In this particular case the subject property was not as a result of a recent sale within twenty-four months, but this analysis is applicable to the instant appeal.

On December 22, 2017 Charles W. and Susan L. Johnston purchased the subject property for \$293,000 as shown in exhibit 1. Although the sale occurred more than twenty-four months prior to the tax lien date it is still relevant to valuation even where sales are too remote to be afforded a presumption of value, they are "some indication of true value" and "should [be] taken into account." *Dublin-Sawmill Properties v. Franklin County Bd. of Revision*, 67 Ohio St. 3d 575, 576-77 (1993) (emphasis added). Similarly, the First District Court of Appeals has held that taxing authorities act appropriately in "considering evidence of [a] sale . . . in making [their] determination of value" even where the sale was not sufficiently recent to create a presumption of value. *Othman v. Bd. of Educ.*, 1st Dist. Hamilton Nos. C-160878, C-170187, 2017-Ohio-9115, ¶ 22.

There is indication that the Appellant Charles W. Johnston et. al. accepted the valuation placed by Ashtabula County upon the subject property when on October 22, 2021 Appellant's conveyed by quit claim deed to the buyer Johnston Charles W Trustee, Johnston Susan L Trustee with the appraised value indicated as \$254,800 as evidence by exhibit 2.

Appellee feels that the Board of Tax Appeals should use the arms-length sale of December 22, 2017 as a baseline to assess valuation. Appellants have not submitted an appraisal conducted by a certified real estate appraiser upon which to determine value.

Instead Appellants conducted their own research to come to their opinion of the value of the subject property.

In summary, the Appellant has not met his burden in establishing that the subject property was incorrectly valued by the Ashtabula County Auditor. He has further failed to establish through evidence, testimony or other means a right to the value sought in its Complaint against the Valuation of the subject property from the Ashtabula County Board of Revision's decision regarding said Complaint. For the foregoing reasons the Appellee, Ashtabula County Board of Revision respectfully stands on the record and request that this Honorable Court deny this appeal.

Respectfully Submitted,
Colleen M. O'Toole
PROSECUTING ATTORNEY

By, /s/ Gene Barrett
GENE BARRETT, (#0078602)
Assistant Prosecutor
Attorney for the Ashtabula
County Board of Revision
25 West Jefferson St.
Jefferson, OH 44047
(440)576-3734

CERTIFICATE OF SERVICE

I, Gene Barrett, do certify that a true and correct copy of the foregoing Appellees' Notice of Intent to Stand on the Record and Brief in Support was sent by Regular U.S. Mail, Postage prepaid, to all parties, defendants, or their counsel of record on this date to the following:

Charles and Susan Johnston Trustees
2042 Stumpville Rd.
Jefferson, OH 44047

DATED: August 19, 2024

By: /s/ Gene Barrett
Gene Barrett (0078602)
Assistant Prosecutor
25 West Jefferson Street
Jefferson, OH 44047
(440) 576-3734

- Parcel Summary
- Values
- Land
- Sales
- CAUV/AG District
- Dwelling
- Commercial
- Outbuildings
- Manufacturer Home
- Photos
- Map
- Sketch
- Tax Summary
- Prior Tax Year
- Payment History
- Yearly Summary
- Special Assessments
- Hearing & Tracking
- Tax Distribution

PARID: 290070001200 JUR: 04
 NBHD: 40000 ROLL: RP
 JOHNSTON CHARLES W TRUSTEE 2042 STUMPSVILLE RD

1 of 1
 Return to Search Results

Sales Summary						
Date	Price	Trans#	Validity	Sale Type	Instrument	Book Page
22-OCT-2021		4479	E-EXEMPT CONVEYANCE (SALE PRICE OMITTED)	2-LAND AND BUILDING	QC-QUIT CLAIM	
22-DEC-2017	\$293,000	5142	0-VALIDATED SALE	2-LAND AND BUILDING	SV-SURVIVORSHIP	651 170
13-JAN-2017		148	E-EXEMPT CONVEYANCE (SALE PRICE OMITTED)		SV-SURVIVORSHIP	628 1557

Sales History < 2 of 3 >

Sale Date 22-DEC-2017
Sale Price \$293,000
Contract Price
Sale Type 2-LAND AND BUILDING
Deed Transfer # 5142
Book / Page 651 / 170
Source 0-AGENT / TITLE EXAMINER

Seller RUCK DENNIS N
 PETERSON-RUCK ROBERTAANN

Buyer JOHNSTON CHARLES W
 JOHNSTON SUSAN L

Instrument Type SV-SURVIVORSHIP
Validity 0-VALIDATED SALE
State Code -
of Parcels 1
Total Appraised \$176,100
Note1
Note2

Sale Key 141950

- Actions**
- Neighborhood Sales
 - Printable Summary
 - Printable Version

Reports
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- Dwelling
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- Buildings
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PARID: 290070001200 JUR: 04
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Sales Summary

Date	Price	Trans#	Validity	Sale Type	Instrument	Book Page
22-OCT-2021		4479	E-EXEMPT CONVEYANCE (SALE PRICE OMITTED)	2-LAND AND BUILDING	QC-QUIT CLAIM	
22-DEC-2017	\$293,000	5142	0-VALIDATED SALE	2-LAND AND BUILDING	SV-SURVIVORSHIP 651	170
13-JAN-2017		148	E-EXEMPT CONVEYANCE (SALE PRICE OMITTED)		SV-SURVIVORSHIP 628	1557

- Actions**
- Neighborhood Sales
 - Printable Summary
 - Printable Version

Reports
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Tax Bill

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Sales History 1 of 3 >

Sale Date 22-OCT-2021
Sale Price
Contract Price
Sale Type 2-LAND AND BUILDING
Deed Transfer # 4479
Book / Page /
Source 0-AGENT / TITLE EXAMINER

Seller
 JOHNSTON CHARLES W
 JOHNSTON SUSAN L

Buyer
 JOHNSTON CHARLES W TRUSTEE
 JOHNSTON SUSAN L TRUSTEE

Instrument Type QC-QUIT CLAIM
Validity E-EXEMPT CONVEYANCE (SALE PRICE OMITTED)
State Code -
of Parcels 1
Total Appraised \$254,800
Note1
Note2

Sale Key 169004



