



**Ohio**  
**Board of Tax Appeals**

**Ohio Board of Tax Appeals**  
Rhodes Tower  
30 East Broad Street, 24th Floor  
Columbus Ohio 43215  
Phone (614) 466-6700  
Fax (614) 485-1001  
Internet: <http://www.bta.ohio.gov/>

Friday, November 8, 2024

**Addressee(s):** DAVID THOMAS  
AUDITOR  
ASHTABULA COUNTY  
25 WEST JEFFERSON STREET  
JEFFERSON, OH 44047

**In re:** DANIEL P CELL VS. ASHTABULA COUNTY BOARD OF REVISION  
**BTA Case No.:** 2024-1430  
**Lower Case No.:** 2023-0271

**TAX APPEAL – SMALL CLAIMS ARGUMENT SUBMISSION**

Dear DAVID THOMAS:

On Friday, November 1, 2024, a notice of appeal was filed with this office and has been docketed as BTA Case Number 2024-1430. This BTA case number must be used in all future correspondence regarding this matter. All documents submitted to this Board must also be sent to all other parties to this appeal.

As the appellant has indicated in the notice of appeal that a hearing is unnecessary, the last date for parties to submit written argument in support of their respective positions is **Tuesday, December 31, 2024. Failure of an appellant to file written argument on or before this date may result in dismissal of the appeal.** The lower tribunal should soon file a statutory transcript containing the record of proceedings, including evidence you presented to the lower tribunal. You should review the transcript to ensure it is complete. If the transcript is not filed or missing documents, you should contact the lower tribunal and then, if appropriate, file a timely motion with this Board. Parties are reminded that only attorneys are permitted to file written argument on behalf of a corporate entity. The appeal will be considered upon your written statement and the record provided by the lower administrative body. If another party requests a hearing within 30 days of the filing of this appeal, and such request is approved by the Board, the preceding date will be converted to a hearing date and existing case management deadlines apply.

Parties must familiarize themselves with the Board’s rules and comply with the applicable case management schedule set forth in Ohio Adm. Code 5717-1-08. Appeals are often resolved voluntarily and therefore parties are encouraged to engage in settlement discussions among themselves in order to resolve this dispute without the need for further litigation.

Please visit our website at [www.bta.ohio.gov](http://www.bta.ohio.gov) for more information. The Board’s rules are at <http://codes.ohio.gov/ohio-administrative-code/chapter-5717-1>.

Sincerely,  
Clerk of the Ohio Board of Tax Appeals