

IN THE STATE OF OHIO  
BOARD OF TAX APPEALS  
COLUMBUS, OHIO

Daniel Cell	)	CASE NO.: 2024-1430
	)	
	)	
Appellant,	)	
	)	EXAMINER:
	)	
vs.	)	
	)	
	)	
ASHTABULA COUNTY BOARD OF	)	<u>MOTION TO DISMISS</u>
REVISION	)	
Appellee.	)	
	)	

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Now comes the Appellee, Ashtabula County Board of Revision, by and through its attorney and respectfully moves this Honorable Court to dismiss the Appeal filed by the Plaintiff pursuant to Ohio Civil Rules of Procedure 12(b)(1)(6) for lack of jurisdiction and for failure to state a claim upon which relief can be granted.

For cause, Appellant failed to file a notice of appeal of any kind with the Ashtabula County Board of Revision within thirty (30) days after the decision of the county board of revision was mailed to the Appellant. This appeal is based upon R. C. Section 5717.01. R.C. 5717.01 states that "the appeal shall be taken by the filing of a notice of appeal with the board of tax appeals and with the board within thirty days after the notice of the decision of the board is mailed as provided by section 5715.20 of the Revised Code". In this case, the

decision of the Ashtabula county board of Revision was mailed to the Appellant on September 30, 2024. See attached copies of the Decision and Proof of Mailing attached here to as Exhibit "A". The Board of Revision did not receive a notice of appeal by any manner prescribed by statute from the Appellant. See Affidavit attached hereto as Exhibit "B".

For the foregoing reasons, the Appellee respectfully requests that this case be dismissed for failure to state a claim upon which relief can granted and that this Court does not have jurisdiction to entertain this appeal.

Respectfully Submitted,  
COLLEEN O'TOOLE (#0053652)  
PROSECUTING ATTORNEY

*Gene Barrett*

GENE C. BARRETT, (#0078602)  
Assistant Prosecutor  
Attorney for the Ashtabula  
County Board of Revision  
25 West Jefferson St.  
Jefferson, OH 44047  
(440) 576-3674

CERTIFICATE OF SERVICE

I, Gene Barrett, do certify that a true and correct copy of the foregoing Motion to Dismiss was sent by Regular U.S. Mail, Postage prepaid, to all parties, defendants, or their counsel of record on this date to the following:

Daniel Cell  
1990 Short Road, Trumbull Township  
Thompson, OH 44086

DATED: 23 December, 2024.

By: *Gene Barrett*

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

ASHTABULA COUNTY  
 Board of Revision  
 25 W Jefferson Street  
 Jefferson OH 44047-1092  
 (440) 576-1484 Fax: (440) 576-3446

**Notice of Decision for BOR Case: 2023-0271**

DANIEL P CELL  
 1990 SHORT RD  
 THOMPSON OH 44086

Based on the decision of the Board of Revision, the County Auditor is hereby authorized to adjust the Tax List accordingly. **Result Below.**

An appeal from this decision may be filed with the County Board of Revision and with either the Board of Tax Appeals, per Ohio R.C. 5717.01 or the Court of Common Pleas, per Ohio R.C. 5717.05. Appeals must be filed within thirty (30) days of the postmark of this Notice of Decision.

PARCEL	CLASS	TAXING DISTRICT		TAX YEAR
57-010-00-005-02	511-1FMLY UNPL 0-9	57-TRUMBULL TWP-GENEVA CSD		2023
	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>	
<b>Original Value:</b>	\$53,300	\$173,100	\$226,400	
<b>Adjustment:</b>	\$0	-\$32,400	-\$32,400	
<b>New Value:</b>	\$53,300	\$140,700	\$194,000	

**RESULT: VLD - VALUE DECREASE. SET VALUE AT \$194,000 BASED ON CURRENT CONDITIONS**



Board of Revision

THIS IS NOT A BILL - IT IS A NOTIFICATION OF A DECISION BY THE BOARD OF REVISION

**From:** [Tara R. Frable](#)  
**Sent:** Monday, September 30, 2024 8:53 AM  
**To:** 'dnmcell'  
**Subject:** Board of Revision Decision  
**Attachments:** 20240829 Decision Letter.pdf

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Dan,

Please see attached the Board's decision related to your request to reduce your property value. The original hard copy of the decision is also getting mailed today via standard mail. Please note value changes are not implemented until after the 30 day filing deadline for appeals has expired. If you are not going to appeal and would to expedite implementation of the value change please let me know. Don't hesitate to contact me with any questions.

Thank you,

*Tara Frable*

**Ashtabula County Auditor's Office**

Assistant Real Estate Manager

440-576-1484

[trfrable@ashtabulacounty.us](mailto:trfrable@ashtabulacounty.us)



**Ashtabula County Auditor**  
**David Thomas**

IN THE STATE OF OHIO  
BOARD OF TAX APPEALS  
COLUMBUS, OHIO

Daniel Cell )  
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 Appellant, )  
 ) EXAMINER:  
 vs. )  
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 ASHTABULA COUNTY BOARD OF ) AFFIDAVIT  
 REVISION, et al. )  
 Appellees. )  
 )  
 \_\_\_\_\_ )

STATE OF OHIO )  
 ) SS  
 )  
 COUNTY OF ASHTABULA )

I DAVID THOMAS, being first dully sworn according to law,  
do depose and state the following under oath:

1. I am the duly elected and appointed Auditor of Ashtabula County.
2. The scope of my many duties as Secretary to the Ashtabula County Board of Revision and authority enable me to have direct knowledge of the matters attested herein.
3. On September 30, 2024, my office mailed by certified mail a notice of the decision of the Ashtabula County Board



of Revision to Daniel Cell, 1990 Short Road Trumbull  
Township, Thompson OH 44086.

4. As of the date of this Affidavit, the Ashtabula County  
Board of Revision has not received a Notice of Appeal from  
the Decision of a County Board of Revision to the Ashtabula  
Court of Common Pleas from the Appellant.

FURTHER AFFIANT SAYETH NAUGHT.



DAVID THOMAS

Sworn to and subscribed in my presence this 23 day of  
December 2024.

  
\_\_\_\_\_, Notary Public  
State of Ohio  
My Commission Expires 3/21/2027