

COURT OF APPEALS  
DELAWARE COUNTY, OHIO  
FIFTH APPELLATE DISTRICT

TROY FARMS OF DELAWARE, LLC	:	JUDGES:
	:	Hon. John W. Wise, P.J.
Appellant-Appellant	:	Hon. William B. Hoffman, J.
	:	Hon. Earle E. Wise, Jr., J.
-vs-	:	
	:	
DELAWARE COUNTY BOARD	:	Case No. 18 CAH 05 0038
OF REVISION, ET AL.	:	
	:	
Appellees-Appellees	:	<u>OPINION</u>

CHARACTER OF PROCEEDING: Appeal from the Court of Common Pleas, Case No. 17 CV F 11 0673

JUDGMENT: Remanded

DATE OF JUDGMENT: June 27, 2018

APPEARANCES:

For Appellant

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Delaware, OH 43015-1926

For Appellee Board of Education

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For Appellees Board of Revision &  
County Auditor

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*Wise, Earle, J.*

{¶ 1} Appellant-Appellant, Troy Farms of Delaware, LLC, appeals the April 10, 2018 judgment entry of the Court of Common Pleas of Delaware County, Ohio, involving an administrative appeal. Appellees-Appellees are the Board of Education of the Delaware City Schools, the Delaware County Board of Revision, and the Delaware County Auditor, George Kaitsa.

#### FACTS AND PROCEDURAL HISTORY

{¶ 2} Appellant owns approximately twenty acres of vacant land in the city of Delaware. The true value (fair market value) of the property was valued for tax year 2016 at \$729,400.

{¶ 3} On January 11, 2017, appellant filed a complaint with appellee Board of Revision seeking a reduction in value to \$479,000 based on market conditions and a pending sales contract in the amount of \$479,000. On April 28, 2017, appellee Board of Education filed a counter-complaint to retain the \$729,400 valuation.

{¶ 4} A hearing was held on September 6, 2017. By letter dated October 17, 2017, appellee Board of Revision informed appellant that it was denying its request and retaining the \$729,400 valuation.

{¶ 5} On November 6, 2017, appellant filed an administrative appeal with the Court of Common Pleas of Delaware County, Ohio. After briefing by the parties, the trial court issued a judgment entry on April 10, 2018, finding the taxable value of the property to be \$479,000.

{¶ 6} Appellant filed an appeal and this matter is now before this court for consideration. Assignment of error is as follows:

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{¶ 7} "THE TRIAL COURT COMMITTED PREJUDICIAL, ALBEIT INADVERTENT, ERROR WHEN IT DETERMINED THE SUBJECT PROPERTY'S TAXABLE VALUE TO BE \$479,000 AND ORDERED THE AUDITOR TO CORRECT THE TAX LIST AND DUPLICATE ACCORDINGLY."

{¶ 8} Preliminarily, we note this case is before this court on the accelerated calendar which is governed by App.R. 11.1. Subsection (E), determination and judgment on appeal, provides in pertinent part: "The appeal will be determined as provided by App.R. 11.1. It shall be sufficient compliance with App.R. 12(A) for the statement of the reason for the court's decision as to each error to be in brief and conclusory form."

{¶ 9} One of the important purposes of the accelerated calendar is to enable an appellate court to render a brief and conclusory decision more quickly than in a case on the regular calendar where the briefs, facts, and legal issues are more complicated. *Crawford v. Eastland Shopping Mall Assn.*, 11 Ohio App.3d 158, 463 N.E.2d 655 (10th Dist.1983).

{¶ 10} This appeal shall be considered in accordance with the aforementioned rules.

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{¶ 11} In its sole assignment of error, appellant claims the trial court erred in determining the subject property's *taxable* value to be \$479,000 as opposed to its *true* value. We agree.

{¶ 12} In its appellate brief at 2, appellee Board of Education concedes the issue.

{¶ 13} In its judgment entry filed April 10, 2018, the trial court conducted a thorough analysis of the issue and concluded: "The Board of Revision erred in affirming the auditor's valuation of the property for the taxable year 2016. Instead, the Court determines the taxable value of the subject property to be \$479,000. The Court certifies its judgment to the Delaware County Auditor, who shall correct the tax list and duplicate as required by the judgment."

{¶ 14} We find the issue before the trial court was the true value of the property for tax purposes. As noted by appellant in its appellate brief at 6, fn. 3, the taxable value of \$479,000 would equate to a true value of \$1,368,571.40. We find the trial court's use of the words "taxable value" to be an inadvertent error.

{¶ 15} The sole assignment of error is granted.

{¶ 16} The judgment of the Court of Common Pleas of Delaware County, Ohio is hereby vacated and remanded to said court to correct the stated error.

By Wise, Earle, J.

Wise, John, P.J. and

Hoffman, J. concur.

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Hon. Earle E. Wise, Jr.

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Hon. John W. Wise

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Hon. William B. Hoffman