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**IN THE COURT OF COMMON PLEAS  
CUYAHOGA COUNTY, OHIO**

EKATARINA WOS, ET AL.,  
Plaintiff

Case No: CV-24-993917

Judge: KEVIN J KELLEY

THE CITY OF CLEVELAND, ET AL.  
Defendant

**JOURNAL ENTRY**

96 DISP.OTHER - FINAL

DEFENDANTS' MOTION TO DISMISS IS GRANTED. PLAINTIFFS HAVE FAILED TO EXHAUST ADMINISTRATIVE REMEDIES. R.C. 718.11(C) STATES THAT ANY PERSON WHO HAS BEEN ISSUED A FINAL ASSESSMENT FROM A TAX ADMINISTRATOR MAY APPEAL THE ASSESSMENT TO THE LOCAL BOARD OF TAX REVIEW BY MAKING A REQUEST IN WRITING, SPECIFYING THE REASONS WHY THE ASSESSMENT WAS INCORRECT OR UNLAWFUL. PLAINTIFFS HAVE VIOLATED THE GENERAL RULE THAT EXHAUSTION OF ADMINISTRATIVE REMEDIES IS CONSIDERED A PREREQUISITE TO FURTHER JUDICIAL REVIEW. BP COMM'NS. ALASKA, INC. V. CENT. COLLECTION AGENCY, 136 OHIO APP.3D 807, 813 (8TH DIST. 2000). THE EXHAUSTION OF ADMINISTRATIVE REMEDIES INCLUDES FILING AN ADMINISTRATIVE APPEAL. STATE EX REL. TEAMSTERS LOCAL UNION 436 V. CUYAHOGA CTY. BD. OF COMMRS., 132 OHIO ST.3D 47, 2012-OHIO-1861, PARAGRAPH 22. EXCEPTIONS TO EXHAUSTION HAVE BEEN FOUND IN TWO SITUATIONS: (1) WHERE NO ADMINISTRATIVE REMEDY IS AVAILABLE THAT CAN PROVIDE THE REQUESTED RELIEF OR RESORTING TO THE REMEDY WOULD BE "WHOLLY FUTILE"; AND (2) "WHEN THE AVAILABLE REMEDY IS ONEROUS OR UNUSUALLY EXPENSIVE." HARSON INVESTS. AT PARAGRAPH 17, QUOTING KARCHES V. CITY OF CINCINNATI, 38 OHIO ST.3D 12, 17, 526 N.E. 2D 1350 (1988). "AS TO THE SECOND EXCEPTION, COURTS HAVE FOUND THAT "ONEROUS AND UNUSUALLY EXPENSIVE" MEANS MORE THAN INCONVENIENCE AND MODERATE FEES AND EXPENSES." ENSLEY, 1995 OHIO APP. LEXIS 3366 (WL) AT 7, CITING BURT REALTY CORP. V. COLUMBUS, 21 OHIO ST.2D 265, 257 N.E. 2D 355 (1970), PARAGRAPH ONE OF THE SYLLABUS. HAUGHT V. CITY OF KETTERING, 2024-OHIO-479, P.49, 2024 OHIO APP. LEXIS 486, AT 24, 2024 WL 505135. PLAINTIFFS HAVE AN ADMINISTRATIVE REMEDY IN SEEKING BOTH A REFUND AND INTEREST ON ANY REFUND. THE QUESTION OF HOW SICK AND VACATION DAYS SHOULD BE ASSESSED SHOULD FIRST BE CONSIDERED THROUGH THE ADMINISTRATIVE PROCESS. THE ADMINISTRATIVE PROCESS IS NOT OVERLY ONEROUS, UNUSUALLY EXPENSIVE, OR WHOLLY FUTILE.

Judge Signature

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