

OHIO BOARD OF TAX APPEALS

AFLI3

BTA CASE NO. 2025-887

Appellant,

EXAMINER

vs.

MOTION TO DISMISS DUE TO LACK OF JURISDICTION

ASHTABULA COUNTY BOARD OF REVISION, ET AL.,

Appellees.

Now comes Appellee Ashtabula Area City Schools Board of Education (hereinafter “Appellee School Board” and hereby moves for a dismissal of the within appeal due to a lack of jurisdiction.

PROCEDURAL POSTURE/STATEMENT OF FACTS

On March 24, 2025, Appellant AFLI3 (hereinafter “Appellant”) filed its Complaint Against The Valuation Of Real Property (hereinafter “Complaint”). See Exhibit A to Statutory Transcript. The Complaint was filed by Attorney Stephen Polter, an attorney located in Michigan and who is not licensed to practice law in the State of Ohio. See Exhibit D II and Exhibit F I to Statutory Transcript. Subsequently, on or about May 14, 2025, Attorney Robert K. Danzinger, an attorney licensed to practice law in the State of Ohio, entered his appearance on behalf of Appellant. See Exhibit J II to Statutory Transcript. A hearing was scheduled before the Ashtabula County Board of Revision (hereinafter “Appellee BOR”) for May 29, 2025. At the hearing, Appellee Ashtabula Area City Schools Board of Education (hereinafter “Appellee School Board”) asserted that the Complaint must be dismissed on the basis that jurisdiction had not been appropriately invoked by Appellant since the Complaint was filed by an attorney not licensed to practice law in the State of Ohio. Appellee BOR continued to take evidence with respect to the Complaint. Following the

hearing, Appellee BOR moved the table its consideration of the Complaint. See Exhibit I at pp. 1-2 to the Statutory Transcript. On June 16, 2025, Appellee BOR voted to dismiss the Complaint because “the Board lacks jurisdiction over the complaint that was filed by an out of state attorney. Per Supreme Court Case Greenway Ohio, Inc. v. Cuyahoga County Board of Revision.” See Exhibit E II of Statutory Transcript. On June 17, 2025, Appellee BOR sent its decision to Appellant. See Exhibit G I to Statutory Transcript. On July 14, 2025, Appellant filed its Notice Of Appeal To The Board Of Tax Appeals with Appellee BOR and the Ohio Board of Tax Appeals. See Exhibit H to Statutory Transcript.

LAW AND ARGUMENT

The Ohio Board of Tax Appeals must affirm Appellee BOR’s decision and dismiss the within appeal because Appellant failed to property invoke the jurisdiction of Appellee BOR.

In *Sharon Vill. v. Licking County Bd. of Revision*, 78 Ohio St.3d 479, 678 N.E.2d 932 (1997), the Supreme Court of Ohio, in affirming the Ohio Board of Tax Appeals’ decision that upheld the board of revision’s dismissal of complaints based on a nonlawyer engaging in the unauthorized practice of law when that individual filed complaints on behalf of the property owners with the board of revision, noted the following:

R.C. 4705.01 governs the practice of law in Ohio. It states:
“No person shall be permitted to practice as an attorney and counselor at law, or to commence, conduct, or defend any action or proceeding in which he is not a party concerned, either by using or subscribing his own name, or the name of another person, unless he has been admitted to the bar by order of the supreme court in compliance with its prescribed and published rules. ****”

Sharon Vill., 78 Ohio St. at 480. The Supreme Court of Ohio also noted that:

A board of revision is a quasi-judicial body...To invoke its jurisdiction, it is necessary to file a verified complaint pursuant to R.C. 5715.13 and R.C. 5715.19. As these requirements are jurisdictional, the failure to fully and properly complete the complaint will result in the dismissal of the action...

Id. at 481. In affirming the dismissals of the complaints, the Supreme Court of Ohio held that “the preparation and filing of a complaint with a board of revision on behalf of a taxpayer constitute the practice of law” and that the filing by a non-attorney constituted “the unauthorized practice of law.” *Id.* 483. See also *Gammarino v. Hamilton County Bd. of Revision*, 80 Ohio St.3d 32, 33, 684 N.E.2d 309 (1997), (“the preparation and filing of a complaint with a board of revision on behalf of a taxpayer constitute the practice of law.”). Additionally, in *C.I.A. Props. V. Cuyahoga County*, 89 Ohio St.3d 363, 731 N.E.2d 680 (2000), the Supreme Court of Ohio provided the following:

We have stated that to be jurisdictionally valid, a complaint filed pursuant to R.C. 5715.19(A) must be prepared and filed by an attorney authorized to practice law...If the complaint is not prepared and filed by an attorney authorized to practice to law, the board of revision does not have jurisdiction to hear evidence or to render a decision and, therefore, the complaint must be dismissed...

C.I.A. Props., 89 Ohio St.3d at 365. [Internal citations omitted]. Furthermore, in *Greenway Ohio, Inc. v. Cuyahoga County Board of Revision*, 2018-Ohio-4244, the Supreme Court of Ohio, in affirming the Ohio Board of Tax Appeals decision that the board of revision lacked jurisdiction over the complaint due to the unauthorized practice of law and the complaint failed to invoke the board of revision’s jurisdiction, stated that R.C. § 5715.19(A) “establishes the jurisdictional gateway to obtaining review by the boards of revision” and that “according to our case law, if someone other than the property owner prepares and files the complaint on behalf of the owner, that person must be an attorney or authorized by law to make such a filing.” *Greenway Ohio, Inc.*, 2018-Ohio-4244 at ¶11. The Supreme Court of Ohio then noted that R.C. § 5715.19(A) was amended following its decision in *Sharon Vill*, *supra*, and that it has upheld these amendments which have “carved out a narrow exception to the rule that only a licensed attorney may file complaints on behalf of a property owner with a county board of revision.” *Greenway Ohio, Inc.*,

2018-Ohio-4244 at ¶13. Importantly, “[a] lawyer admitted to practice in another state, but not authorized to practice in Ohio, who counsels Ohio clients on Ohio law and drafts legal documents for them is engaged in the unauthorized practice of law in Ohio.” *State ex rel. Hadley v. Pike*, 2014-Ohio-3310 at ¶14 (7th Dist.).

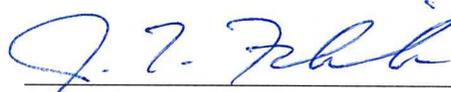
Perhaps more significantly is *Dayton City Sch. Bd. of Educ. v. Montgomery Cty. Bd. of Revision*, 2019 Ohio Tax LEXIS 2348 at *2-4, wherein this tribunal granted the board of education’s motion to dismiss, after finding that the individual that filed the complaint on behalf of the property owner was not an authorized individual under R.C. 5715.19(A) and that this individual “engaged in the unauthorized practice of law”.

As this tribunal is aware and as noted above, the filing of a valid complaint is the only mechanism available to Appellant to invoke the jurisdiction of Appellee BOR. In this instance, the Complaint was filed by Mr. Polter, an attorney not licensed to practice law in the State of Ohio. As such, not only did Mr. Polter engage in the unauthorized practice of law in filing the Complaint, but also Appellant failed to appropriately invoke the jurisdiction of Appellee BOR. R.C. § 5715.19(A) does not list “attorneys not licensed to practice law in Ohio” as authorized individuals to file complaints before the boards of revision and the case law cited above clearly demonstrates that Appellee BOR lacked jurisdiction over the Complaint. As such, the Ohio Board of Tax Appeals now lacks jurisdiction over the within appeal and must dispose of it accordingly either by affirming Appellee BOR’s decision by dismissing the appeal or remanding the matter with instructions to Appellee BOR to dismiss the Complaint due to a lack of jurisdiction.

CONCLUSION

Based upon the foregoing, Appellee Ashtabula Area City Schools Board of Education requests this tribunal to affirm Appellee BOR's decision by dismissing the appeal or remanding the matter with instructions to Appellee BOR to dismiss the Complaint due to a lack of jurisdiction.

Respectfully submitted,



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PROOF OF SERVICE

I hereby certify this 13th day of October, 2025, that a copy of the foregoing was sent by regular U.S. mail and/or email as indicated to the following: **Robert K. Danzinger, Esq.**, Sleggs, Danzinger & Gill, Co., LPA, 820 West Superior Avenue, Seventh Floor, Cleveland, Ohio 44113, email: rdanzinger@sdglegal.net and **Cory C. Funk, Esq.**, Ashtabula County Assistant Prosecuting Attorney, Counsel for Ashtabula County Board of Revision/Ashtabula County Auditor, 25 West Jefferson Street, Jefferson, Ohio 44047.



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