

OHIO BOARD OF TAX APPEALS

AFLI3, (et al.),	)	
	)	
Appellant(s),	)	CASE NO(S). 2025-887
	)	
vs.	)	
	)	(REAL PROPERTY TAX)
ASHTABULA COUNTY BOARD	)	
OF REVISION, (et al.),	)	DECISION AND ORDER
	)	
Appellee(s).	)	

Received

NOV 17 2025

Ashtabula County Auditor  
Scott Yamamoto

APPEARANCES:

For the Appellant(s) - AFLI3  
 Represented by:  
 ROBERT K. DANZINGER  
 SLEGGS, DANZINGER & GILL, CO., LPA  
 820 WEST SUPERIOR AVENUE, 7TH FLOOR  
 CLEVELAND, OH 44113

For the Appellee(s) - ASHTABULA COUNTY BOARD OF REVISION  
 Represented by:  
 CORY FUNK  
 ASSISTANT PROSECUTOR  
 ASHTABULA COUNTY  
 25 WEST JEFFERSON STREET  
 JEFFERSON, OH 44047

ASHTABULA AREA CITY SCHOOLS BOARD OF EDUCATION  
 Represented by:  
 JASON FAIRCHILD  
 ANDREWS & PONTIUS LLC  
 48170 STATE ROAD  
 P.O. BOX 10  
 ASHTABULA, OH 44004

Entered Monday, November 17, 2025

Ms. Clements, Ms. Allison, and Mr. Seitz concur.

AFLI3 filed the present appeal from a decision of the Ashtabula County Board of Revision (“BOR”) dismissing the underlying complaint. The appellee Ashtabula Area City Schools Board of Education (“BOE”) has moved to dismiss the appeal and seeks for this Board to affirm the BOR’s dismissal. The BOE asserts that an individual not licensed to practice law in Ohio filed the underlying complaint on behalf of the owner. The BOE argues that the complaint was jurisdictionally defective, and this appeal must be dismissed because it constituted the unauthorized practice of law (“UPL”). Neither AFLI3 nor the county appellees responded to the

motion. Accordingly, we now consider the matter upon the motion, the transcript certified by the BOR, and the notice of appeal.

The record shows that Stephen Polter from the Polter Law Group located in Troy, MI, filed a complaint against the value of the subject real property for tax year 2024 on behalf of AFLI3. Polter signed the complaint with the title “Counsel” and included a cover letter purporting to authorize him to act as AFLI3’s agent. In May 2025, roughly two weeks before the BOR hearing, Robert K. Danzinger, an attorney licensed in Ohio, entered an appearance on behalf of AFLI3. During the BOR hearing, Danzinger appeared to present evidence and arguments on behalf of AFLI3. The BOE moved to dismiss the complaint because Polter is not an attorney licensed in Ohio. Danzinger did not contest that Polter is not licensed in Ohio, but argued that an out-of-state attorney could lawfully file a complaint. The BOR dismissed the complaint, and Danzinger filed the appeal with this Board on behalf of AFLI3.

First, we must ensure that this Board has jurisdiction to consider the present appeal. We note that the BOE has not challenged any aspect of the appeal’s validity, except that it was filed in response to a decision where the BOR lacked jurisdiction. We find no reason that the notice of appeal was not jurisdictionally valid. Accordingly, the BOE’s motion to dismiss the appeal is denied.

Next, we consider the propriety of the BOR’s decision to dismiss the underlying appeal. R.C. 5715.19(A) provides that a complaint may be filed by any person owning taxable real property in a county, the person’s spouse, or other specified individuals retained by the person. These retained individuals include a person holding a designation from a professional assessment organization, a properly permitted public accountant, a certified real estate appraiser, or a licensed real estate broker. *Id.* The filing of a complaint by a non-attorney who is not expressly identified in R.C. 5715.19 as a person authorized to institute such a filing “constitutes the unauthorized practice of law, necessitating the dismissal of the complaint.” *Menos v. Cuyahoga Cty. Bd. of Revision*,

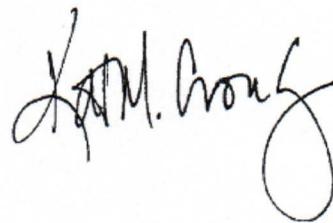
BTA No. 2012-Q-5127, 2013 Ohio Tax LEXIS 1887 (Apr. 11, 2013); *see also Sharon Village Ltd. v. Licking Cty. Bd. of Revision*, 78 Ohio St.3d 479 (1997); *Cleveland Metro. Bar Ass'n v. Wallace*, 2016-Ohio-5603. A non-attorney operating under a power of attorney engages in the unauthorized practice of law when they prepare and file a complaint with a board of revision on behalf of a property owner. *Fravel v. Stark Cty. Ed. of Revision*, 2000-Ohio-430, citing *Disciplinary Counsel v. Cleman*, 2000-Ohio-288.

In the present appeal, the facts are uncontested. Polter filed the underlying appeal and is not an Ohio-licensed attorney. There is no indication that he is otherwise identified by R.C. 5715.19(A). In the absence of any evidence that the complaint was filed by one expressly authorized to file, we find the underlying complaint failed to properly invoke the BOR's jurisdiction. *Greenway Ohio, Inc. v. Cuyahoga Cty. Bd. of Revision*, 2018-Ohio-4244. The subsequent representation by a licensed attorney does not remedy the defect with the underlying complaint.

Accordingly, the BOR's decision dismissing the underlying appeal is affirmed.

BOARD OF TAX APPEALS		
RESULT OF VOTE	YES	NO
Ms. Clements	<i>AC</i>	
Ms. Allison	<i>KLA</i>	
Mr. Seitz	<i>WSS</i>	

I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.



Kathleen M. Crowley, Board Secretary