

OHIO BOARD OF TAX APPEALS

John A. & Barbara G. Heideman Trustees,)	
)	
Appellant,)	CASE NO. 01-E-751
)	
vs.)	(REAL PROPERTY TAX)
)	
Erie County Board of Revision, and)	DECISION AND ORDER
Erie County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For the Appellants -	John A. & Barbara G. Heideman Trustees 6411 West Lake Road Vermilion, Ohio 44089
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For the County Appellees -	James R. Gorry Rich, Crites & Wesp 20 East Board Street Columbus, Ohio 43215
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ENTERED: December 14, 2001

Mr. Johnson, Ms. Jackson, and Ms. Margulies concur.

This matter is now before the Board of Tax Appeals upon a show cause order issued *sua sponte* on November 9, 2001 inquiring into the sufficiency of the original complaint filed by appellants to confer jurisdiction on the board of revision to hear the case. No written response was received from the appellants by the established deadline.

In *Sharon Village Ltd. v. Licking Cty. Bd. of Revision* (1997), 78 Ohio St.3d 479 and *Worthington City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1999), 85 Ohio St.3d 156, the Supreme Court of Ohio concluded that only individual owners of real property and attorneys-at-law were authorized to prepare and file real

property complaints. Subsequent to *Sharon Village Ltd., supra*, the Supreme Court held that instituting legal proceedings and appearing in court *pro se* as trustee for a trust constitutes the practice of law. *Mahoning Cty. Bar Assn. v. Alexander* (1997), 79 Ohio St.3d 1220, 1221.

To the extent that any argument may still be made that amendments to R.C. 5715.13 and 5715.19 permit the preparation and filing of complaints by trustees, we acknowledge the holding of *C.R. Truman, L.P. v. Cuyahoga Cty. Bd. of Revision* (July 27, 2000), Cuyahoga App. No. 76713, unreported, discretionary appeal denied (2001), 91 Ohio St.3d 1489. Therein the Cuyahoga County Court of Appeals concluded that the amendments to R.C. 5715.13 and 5715.19 were unconstitutional violations of the separation of powers.

A review of the record shows that the owners of the property are John A. & Barbara G. Heideman Trustees. Further, the record indicates that the original complaint was signed, presumably prepared and filed by John A. Heideman, one of the trustees. No evidence has been provided that indicates that Mr. Heideman is licensed to practice law within the state of Ohio. Therefore, the Board finds the original complaint filed by appellants below should have been dismissed by the board of revision.

The Board concludes that such complaint was insufficient to invoke the jurisdiction of the Erie County Board of Revision. Therefore, considering the record before us, it is the Decision and Order of the Board of Tax Appeals that this matter be remanded to the Erie County Board of Revision with instructions that it dismiss the

complaint filed by appellants and reinstate the value originally assigned the subject property by the Erie County Auditor.

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