

**OHIO BOARD OF TAX APPEALS**

David L. Buess, ) CASE NO. 2007-B-160  
)  
Appellant, ) (SCHOOL DISTRICT INCOME TAX)  
)  
vs. ) DECISION AND ORDER  
)  
Richard A. Levin, )  
Tax Commissioner of Ohio, )  
)  
Appellee. )

APPEARANCES:

For the Appellant - David L. Buess, pro se  
22014 Delaware Township Road 184  
Arlington, Ohio 45814

For the Appellee - Marc Dann  
Attorney General of Ohio  
Sophia Hussain  
Assistant Attorney General  
State Office Tower  
30 East Broad Street, 25<sup>th</sup> Floor  
Columbus, Ohio 43215

Entered July 20, 2007

Ms. Margulies, Mr. Eberhart, and Mr. Dunlap concur.

We now consider our jurisdiction over this appeal. This board previously issued an order requiring appellant to show cause why this matter should not be dismissed.

The order stated as follows in pertinent part:

“In reviewing appellant’s notice of appeal, we simply cannot identify a recognizable claim upon which relief can be granted. Said appeal focuses its attention on the purported illegality of the U.S. Internal Revenue Service.”

On June 8, 2007, appellant filed his response to the show cause order. Upon careful review, we find said response to be insufficient to state a claim upon which relief can be granted.

Therefore, appellant's appeal must be, and hereby is, dismissed.

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