

National Church Residence,)	CASE NO. 94-M-1232
)	
Appellant,)	
)	(REAL PROPERTY TAX)
vs.)	
)	DECISION AND ORDER
Licking County Board of)	
Revision and the Licking)	
County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant	- Todd Sleggs, Esq. Third Floor 1015 Euclid Avenue Cleveland, Ohio 44115
For the County Appellees	- Robert L. Becker Licking County Prosecuting Attorney By: Pauline O'Neill Asst Prosecuting Attorney 20 South Second Street Newark, Ohio 43055

Entered: July 18, 1997

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

This matter is now before the Board of Tax Appeals as a result of a review of matters presently pending on the Board's docket. Recently, in its syllabus in Sharon Village Ltd. v. Licking Cty. Bd. of Revision (1997), 78 Ohio St. 3d 479, the Ohio Supreme Court held: "The preparation and filing of a complaint with a board of revision on behalf of a taxpayer constitute the practice of law." In reaching this conclusion, the court affirmed this Board's decision ordering the dismissal of a complaint filed with a county board of revision by a non-attorney, i.e., Doug Parobek, president of Ambassador Research, on behalf of a property owner.

In the present appeal, a review of the statutory transcript certified to this Board by the Licking County Auditor reveals that the complaint before the Licking County Board of Revision was also executed and filed by Parobek. We also note that a Motion to Dismiss the captioned appeal was filed with this Board by the appellee Licking County Board of Revision, raising as the defect, this Board's lack of jurisdiction. Given the Supreme Court's pronouncement in Sharon Village, it is the decision of the Board of Tax Appeals that the underlying complaint is defective and that the motion to dismiss should be granted.

Accordingly, it is the order of this Board that the matter is dismissed. ohiosearchkeybta