

Pinehurst Ltd., )  
) CASE NO. 95-G-784  
) Appellant, )  
) (REAL PROPERTY TAX)  
vs. )  
) DECISION AND ORDER  
Pike County Board of )  
Revision, Pike County )  
Auditor and Waverly City )  
Schools Board of Education, )  
) Appellees. )

APPEARANCES:

For the Appellant - Todd W. Sleggs  
Todd W. Sleggs & Associates  
Third Floor  
1015 Euclid Avenue  
Cleveland, Ohio 44115

For the County Appellees - Charles Robert Junk, Jr.  
Pike County Prosecuting  
Attorney  
Pike County Courthouse  
Waverly, Ohio 45690

For the Appellee Board of Education - Karol Cassell Fox  
Teaford, Rich and Wheeler  
20 East Broad Street  
Columbus, Ohio 43215

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 Pike County Auditor reveals that the Pike County Board of Revision dismissed the complaint which had been filed on behalf of appellant, the owner of the subject property, because it had been filed by Parobek. 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 dismissal of said complaint was warranted. Accordingly, it is the order of this Board that the decision of the Pike County Board of Revision must be, and hereby is, affirmed. ohiosearchkeybta