

Shihasi Corp.,	)	CASE NO. 96-S-242
	)	
Appellant,	)	
	)	(REAL PROPERTY TAX)
vs.	)	
	)	
Hamilton County Board of	)	
Revision, Hamilton County	)	DECISION & ORDER
Auditor and the Reading School	)	
District Board of Education,	)	
	)	
Appellees.	)	

APPEARANCES:

For the Appellant -	Thomas C. Kilcoyne Cohen, Todd, Kite & Stanford 16th Floor, 525 Vine Street Cincinnati, Ohio 45202-3124
For the Reading School District Board of Education -	Daniel Liming, Treasurer 1301 Bonnel Avenue Cincinnati, Ohio 45215
For the County Appellees -	Joseph T. Deters Hamilton County Prosecuting Attorney By: Thomas J. Scheve Assistant Prosecuting Attorney 2300 East Ninth Street Suite 700 Cincinnati, Ohio 45202-3049

Entered: September 12, 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 on behalf of a property owner.

As a result of the Court's ruling in Sharon Village, this Board issued a Show Cause Order on July 29, 1997. In this Order, the Board granted appellant twenty one days to show cause why we should not affirm the determination of the Hamilton County Board of Revision dismissing the subject complaint because said complaint had been filed by a non-attorney on behalf of the appellant property owner. Appellant has failed to respond to this Order.

A review of the record herein reveals the facts of this case to be similar to those involved in Sharon Village. The subject complaint was filed by Ken Feintheil, Real Tax Services, Inc. When questioned regarding his relationship with the appellant corporation at the hearing before the Board of Revision, Mr. Feintheil testified that he is not a licensed attorney in the state of Ohio and that he was representing the appellant corporation as their consultant and agent. Accordingly, the actions performed by Mr. Feintheil, a non-attorney tax consultant, are indistinguishable from those performed by Mr. Parobek of Ambassador Research in Sharon Village.

Based upon a review of the record and the Supreme Court's pronouncement in Sharon Village, it is the decision of the Board of Tax Appeals that the underlying complaint herein is defective and that dismissal of said complaint was

warranted. See, also, Western and Southern Life Insurance Co. v. Hamilton Cty. Bd. of Revision (Aug. 15, 1997), B.T.A. Case No. 95-P-1257, unreported, wherein, this Board determined we lacked jurisdiction over an appeal based upon a complaint that was filed by a non-attorney tax agent on behalf of the property owner.

Accordingly, it is the order of this Board that the decision of the Hamilton County Board of Revision must be, and hereby is, affirmed. ohiosearchkeybta