

Robert M. Levin,)	CASE NO.	97-T-378
Successor Trustee,)		
)		
Appellant,)		
)	(REAL PROPERTY TAX)	
vs.)		
)		
Cuyahoga County Board)		
of Revision, Cuyahoga)	ORDER	
County Auditor and)		
the Cleveland Board)		
of Education,)		
)	(Finding Jurisdiction)	
Appellees.)		

APPEARANCES:

For the Appellant	-	Lawrence V. Lindberg Baker & Hostetler 3200 National City Center 1900 East Ninth Street Cleveland, Ohio 44114-3485
For the County Appellees	-	Stephanie Tubbs Jones Cuyahoga County Prosecuting Attorney By: Saundra Curtis-Patrick Assistant Prosecuting Attorney Courts Tower, 8th Floor 1200 Ontario Street Cleveland, Ohio 44113
For the Cleveland Board of Education	-	Deborah J. Papushak Armstrong, Mitchell, Damiani & Zaccagnini 1725 The Midland Building Cleveland, Ohio 44115-1091

ENTERED: September 12, 1997

Ms. Jackson and Mr. Manoranjan concur. Mr. Johnson not participating.

On August 5, 1997, this Board issued an order requiring appellant to show cause as to why the Board should not order

the Cuyahoga County Board of Revision to dismiss the decrease complaint filed on behalf of Mr. Levin, as Trustee, and to reinstate the value originally assigned to the subject property by the Cuyahoga County Auditor. The basis of the order was that the complaint filed on behalf of appellant was signed by "Robert M. Levin." Neither the complaint nor the remainder of the record suggested that Mr. Levin was an attorney authorized to file such a complaint, as required by Sharon Village Ltd. v. Licking Cty. Bd. of Revision (1997), 78 Ohio St.3d 479.

Under date of August 27, 1997, counsel for the appellant filed its response to the show cause order. Therein, counsel represents the following:

"2. Robert M. Levin is also an attorney licensed to practice law in the State of Ohio. His Ohio lawyer registration no. is 0031842 (Date of Admission, August 15, 1941). As an attorney licensed to practice law in Ohio, he had the authority to file the complaint."

Based upon counsel's representation that the complaint filed with the Cuyahoga County Board of Revision was filed by an attorney licensed to practice law in Ohio, appellant has demonstrated to the satisfaction of this Board that the complaint conforms to the filing requirements announced by the Court in Sharon Village.¹

¹ The Cleveland Board of Education had previously filed its response to the show cause order, asking for a hearing in the event Mr. Levin should attempt to distinguish this matter from Sharon Village. Upon inquiry by the Board's Attorney Examiner,

IT IS THEREFORE ORDERED that this matter proceed before the Board of Tax Appeals in accordance with its Rules of Practice and Procedure.

however, counsel for the Board of Education now represents that it is in agreement with appellant's response.