

**OHIO BOARD OF TAX APPEALS**

T.A. Development Co.,	)	
	)	
Appellant,	)	CASE NO. 00-G-925
	)	
vs.	)	(REAL PROPERTY TAX)
	)	
Delaware County Board of Revision,	)	DECISION AND ORDER
Delaware County Auditor and the	)	
Board of Education of the Dublin	)	
City School District,	)	
	)	
Appellees.	)	

**APPEARANCES:**

For the Appellant	- Cynthia Butler Carson Porter, Wright, Morris & Arthur 41 S. High Street Columbus, Ohio 43215
For the County Appellees	- W. Duncan Whitney Delaware County Prosecuting Attorney By: Dane A. Gaschen Assistant Prosecuting Attorney 15 W. Winter Street Delaware, Ohio 43015
For the School District	- Jeffrey A. Rich Mark H. Gillis Rich, Crites & Wesp 20 East Broad Street Columbus, Ohio 43215

Entered: September 28, 2001

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

This appeal is now considered by the Board of Tax Appeals upon a motion to dismiss filed by counsel for the Board of Education of the Dublin City School District (“BOE”). The basis of the motion is lack of jurisdiction. No response to the motion has been filed. Mr. Thomas Anderson, president of T.A. Development

Co., signed and presumably prepared and filed the original complaint in this matter. There is nothing in the record to suggest that Mr. Anderson is an attorney licensed to practice law in the State of Ohio. Therefore, we find this complaint was insufficient to confer jurisdiction upon the Delaware County Board of Revision in light of the decisions rendered by the Supreme Court in *Sharon Village Ltd. v. Licking Cty. Bd. of Revision* (1997), 78 Ohio St.3d 479 and *Worthington City School District Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1999), 85 Ohio St.3d 156, and the decision of the Eighth District Court of Appeals in *C.R. Truman, L.P. v. Cuyahoga Cty. Bd. of Revision* (July 27, 2000), Cuyahoga App. No. 76713, unreported, discretionary appeal denied Apr. 11, 2001. Accordingly, this matter is remanded to the Delaware County Board of Revision with instructions to dismiss the subject complaint and retain the values determined by the Delaware County Auditor.

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