

## OHIO BOARD OF TAX APPEALS

Richard L. Peterson, Sr.,	)	
	)	CASE NO. 2003-G-800
Appellant,	)	
	)	(REAL PROPERTY TAX)
vs.	)	
	)	DECISION AND ORDER
Montgomery County Board of Revision	)	
and Montgomery County Auditor,	)	
	)	
Appellees.	)	

### APPEARANCES:

For the Appellant	-	Richard L. Peterson, Sr. 422 East Cottage Avenue West Carrollton, Ohio 45449
For the County Appellees	-	Mathias H. Heck, Jr. Montgomery County Prosecuting Attorney Laura G. Mariani Assistant Prosecuting Attorney 301 West Third Street 5 <sup>th</sup> Floor, P.O. Box 972 Dayton, Ohio 45422

Entered: December 5, 2003

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

On November 7, 2003, this board issued an order, requiring the appellant to show cause why this board should not order the Montgomery County Board of Revision to dismiss the original complaint filed on behalf of the property owner. Mr. Richard L. Peterson, Sr. filed a response to the show cause order. The response states that the subject property is titled in the name of a revocable living trust and the

appellant filed the complaint as trustee for the trust. The complaint lists Richard L. Peterson, Sr. and Joan K. Peterson as the owners of the property. Mr. Peterson, Sr. acknowledged that he is not an attorney licensed to practice law. Further, Mr. Peterson does not own any other real property in Montgomery County.

This appeal is now considered by the Board of Tax Appeals upon the response to the show cause order and the record in this matter. The statutory transcript evidences that Mr. Richard L. Peterson, Sr. signed, and presumably prepared and filed, the original complaint. Mr. Peterson has acknowledged that he not an attorney licensed to practice law in the state of Ohio. Therefore, we find this complaint was insufficient to confer jurisdiction upon the Montgomery 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 in *C.R. Truman, L.P. v. Cuyahoga Cty. Bd. of Revision* (July 27, 2000), 8th Dist. No. 76713, discretionary appeal denied Apr. 11, 2001. See, also, *Mel Howard, Trustee v. Cuyahoga Cty. Bd. of Revision* (Oct. 31, 1997), BTA No. 1996-B-1138, unreported; *Dorcias W. Burns Trust v. Ashtabula Cty. Bd. of Revision* (Sept. 12, 1997), BTA No. 1997-K-710, unreported. Accordingly, this matter is remanded to the Montgomery County Board of Revision with instructions to dismiss the subject complaint and reinstate the values determined by the Montgomery County Auditor.

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