

OHIO BOARD OF TAX APPEALS

John C. Conkle,)	
)	CASE NO. 2004-G-644
Appellant,)	
)	(REAL PROPERTY TAX)
vs.)	
)	DECISION AND ORDER
Coshocton County Board of Revision)	
and Coshocton County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For the Appellant	-	John C. Conkle, pro se 31566 TR. #212 Millersburg, Ohio 44645
For the County Appellees	-	Robert J. Batchelor Coshocton County Prosecuting Attorney Jason Given Assistant Prosecuting Attorney 239 North Fourth Street Coshocton, Ohio 43812

Entered August 12, 2005

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

On April 29, 2005, this board issued an order requiring the appellant to show cause why this matter should not be remanded to the Coshocton County Board of Revision (“BOR”) with instructions to dismiss the original complaint filed on behalf of the property owner. No response to the show cause order has been filed.

The statutory transcript evidences that John C. Conkle signed, and presumably prepared and filed, the original complaint. The property record card states

that the property is owned by Evelyn Ann Conkle and John Conkle as trustees.

This board has previously determined that non-attorney trustees are not authorized to file a complaint with a board of revision. *Mel Howard, Trustee v. Cuyahoga Cty. Bd. of Revision* (Oct. 31, 1997), BTA No. 1996-B-1138, unreported; *Dorcas W. Burns Trust v. Ashtabula Cty. Bd. of Revision* (Sept. 12, 1997), BTA No. 1997-K-710, unreported. There is nothing in the record to suggest that the appellant is an attorney licensed to practice law before the Supreme Court of Ohio, nor does the record evidence that the owner of the subject property is other than a trust.

Therefore, we find this complaint was insufficient to confer jurisdiction upon the Coshocton 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.

It is the order of the Board of Tax Appeals, that this matter is remanded to the Coshocton County Board of Revision with instructions to dismiss the subject complaint and reinstate the values determined by the Coshocton County Auditor.

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