

OHIO BOARD OF TAX APPEALS

Clara Jane Devol,)
)
 Appellant,) CASE NO. 2004-G-652
)
 vs.) (REAL PROPERTY TAX)
)
 Hocking County Board of Revision) DECISION AND ORDER
 and Hocking County Auditor,)
)
 Appellees.)

APPEARANCES:

For the Appellant - Stephen E. Proctor
Attorney at Law
61 N. Market Street (Rear)
Logan, Ohio 43138

For the County Appellees - Larry E. Beal
Hocking County Prosecuting Attorney
Pauline E. O'Neill
Assistant Prosecuting Attorney
88 South Market Street
Logan, Ohio 43138

Entered: June 24, 2005

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

This cause and matter comes on to be considered by the Board of Tax Appeals upon a show cause order and a request to remand this case to the Hocking County Board of Revision (“BOR”) with orders to dismiss the complaint. The show cause order is dated February 18, 2005. The request for remand and dismissal was

filed by counsel for the county on April 1, 2005. On March 21, 2005, subsequent to the show cause order, Mr. Proctor filed a “[n]otice of appearance of counsel” which included a request that the matter should not be remanded and dismissed because the appellant, Clara Jane Devol, now has legal counsel for proceedings before the Board of Tax Appeals.

This appeal is now considered by the Board of Tax Appeals upon the notice of appeal, the statutory transcript, the request to remand and the memorandum contra.

In a companion case, *Vicki Devol v. Hocking Cty. Bd. of Revision*, BTA No. 2004-G-650, issued this same date, the board considered the identical issue presented herein, whether a non-attorney husband may file a complaint with the BOR on behalf of his wife, the property owner. For the reasons stated therein, we find in this case that the BOR did not have jurisdiction to consider the complaint. Therefore, it is the decision and order of the Board of Tax Appeals that this matter be remanded to the Hocking County Board of Revision with instructions to dismiss the subject complaint and retain the values determined by the Hocking County Auditor.

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