

OHIO BOARD OF TAX APPEALS

Latino, LLC,)
)
 Appellant,) (CASE NO. 2004-J-377
) (REAL PROPERTY TAX)
 vs.)
) DECISION AND ORDER
)
 Cuyahoga County Board of Revision,)
 and Cuyahoga County Auditor,)
)
 Appellees.)

APPEARANCES:

For the Appellant - Keith E. Blaha
Attorney at Law
304 Plaza West Building
20220 Center Ridge Road
Rocky River, Ohio 44116

Notice of Appeal - Alexandro Galindo, President
Filed By Latino, LLC
3456 West 117 Street
Cleveland, Ohio 44111

For the Appellees - William D. Mason
Cuyahoga County Prosecuting Attorney
Timothy J. Kollin
Assistant Prosecuting Attorney
Courts Tower, 8th Floor
1200 Ontario Street
Cleveland Ohio 44113

Entered March 18, 2005

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

The Board of Tax Appeals is considering this matter pursuant to a purported notice of appeal filed on behalf of Latino, LLC (“appellant”). The appellant has attempted to appeal from a decision of the Cuyahoga County Board

of Revision that determined the value of the subject real property for tax year 2002.

On September 3, 2004 this board issued an order requiring the appellant to show cause regarding the facts giving rise to the filing of the underlying complaint in this matter. Alexandro Galindo, “President,” filed the complaint and the notice of appeal on behalf of the appellant. The appellant failed to submit anything in response to the show cause order showing that Mr. Galindo is an attorney.

In *Sharon Village Ltd. v. Licking Cty. Bd. of Revision* (1997), 78 Ohio St.3d 479, the Supreme Court of Ohio held: “The preparation and filing of a complaint with a board of revision on behalf of a taxpayer constitute the practice of law.” In reaching this conclusion, the court affirmed this board’s decision ordering the dismissal of a complaint filed with a county board of revision by a non-attorney on behalf of a property owner.

In *Worthington City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1999), 85 Ohio St.3d 156, the court held that a non-lawyer corporate officer may not prepare and file a complaint with a board of revision on behalf of the corporation. This board has also held that a non-lawyer corporate officer may not prepare and file a complaint on behalf of the corporation. *Mirge Corp. v. Hamilton Cty. Bd. of Revision* (Oct. 24, 1997), BTA No. 1997-P-1026, unreported; *Capital Park L.P. v. Franklin Cty. Bd. of Revision* (Oct. 17, 1997), BTA No. 1996-M-786, unreported. In *Toledo Public Schools Bd. of Edn. v. Lucas Cty. Bd. of*

Revision (Apr. 3, 1998), BTA No. 1997-P-1299, unreported, this board held that a member of a limited liability company may not file a complaint on behalf of the company.

The board finds that a non-lawyer filed the board of revision complaint, thus engaging in the unauthorized practice of law. Accordingly, the appeal is remanded to the Cuyahoga County Board of Revision with orders to dismiss the complaint.

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