

**OHIO BOARD OF TAX APPEALS**

Timothy J. Genshock Trust, )  
 )  
 Appellant, ) (REAL PROPERTY TAX)  
 )  
 vs. ) DECISION AND ORDER  
 )  
 Portage County Board of Revision, and )  
 Portage County Auditor, )  
 )  
 Appellees. )

APPEARANCES:

For the Appellant - No Appearance  
 Timothy J. Genshock Trust  
 3802 Harner Road  
 Mantua, Ohio 44255

Notice of Appeal - Timothy J. Genshock, Trustee  
 Filed By 3802 Harner Road  
 Mantua, Ohio 44255

For the Appellees - Victor V. Vigluicci  
 Portage County Prosecuting Attorney  
 466 South Chestnut Street  
 Ravenna, Ohio 44266-3000

Entered March 4, 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 the Timothy J. Genshock Trust (“Appellant”). The appellant has attempted to appeal from a decision of the Portage County Board of Revision (“BOR”) that determined the value of the subject real property for tax year 2003. The property is located in Mantua Township and is identified on the auditor’s records as parcel 23-003-00-00-004-020.

On October 15, 2004 this board issued an order requiring the appellant to show cause why the appeal should not be remanded to the BOR with instructions that it dismiss the underlying complaint and reinstate the value originally assigned the subject property by the Portage County Auditor. No response to the board's order has been filed. The board finds that the facts contained within the statutory transcript filed by the BOR are sufficient to determine the merits of the appeal.

Timothy J. Genshock, "Trustee," filed the complaint and the notice of appeal on behalf of the appellant. Nothing in the record suggests that Mr. Genshock 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.

The courts of appeals for Franklin County and Putnam County, as well as this board, have also held that a non-attorney trustee may not file a complaint on behalf of a trust, as the trust and trustee are separate legal entities. *Tubalcain Trust v. Cornerstone Constr., Inc.* (May 26, 1994), Franklin App. No. 93APE12-1701; *Scott v. H.T.M. Trust* (May 9, 1991), Putnam App. No. 12-90-4, unreported; *Jones, Trustee v. Geauga Cty. Bd. of Revision* (Feb. 6, 2004), BTA No. 2003-K-1277, unreported; *The Dorcas W. Burns Trust v. Ashtabula Cty. Bd. of Revision* (Sept. 12, 1997), BTA No. 1997-K-710, unreported.

The appellant has not submitted any evidence showing that a non-attorney trustee did not file the complaint on behalf of a trust. The board therefore finds that the complaint is invalid. The appeal is remanded to the BOR with instructions that it dismiss the underlying complaint and reinstate the value originally assigned the subject property by the Portage County Auditor.

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