

**OHIO BOARD OF TAX APPEALS**

Chad Corron and Mary Corron,	)	CASE NO. 2004-J-485
Trustees,	)	
	)	(REAL PROPERTY TAX)
Appellants,	)	
	)	DECISION AND ORDER
vs.	)	
	)	
Ashtabula County Board of Revision,	)	
and the Ashtabula County Auditor,	)	
	)	
Appellees.	)	

APPEARANCES:

For the Appellants - James M. Lemieux  
Attorney at Law  
2630 Netcher Road  
Jefferson, Ohio 44047

For the Appellees - Thomas L. Sartini  
Ashtabula County Prosecuting Attorney  
25 West Jefferson Street  
Jefferson, Ohio 44047-1092

Entered March 11, 2005

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

The Board of Tax Appeals is considering this matter pursuant to a notice of appeal filed by Chad Corron and Mary Corron, Trustees (“appellants”). Appellants have appealed from a decision of the Ashtabula County Board of Revision that dismissed appellants’ complaint on the ground that a non-attorney filed it on behalf of a trust. On November 24, 2004 this board issued an order requiring the appellants to show cause regarding the facts giving rise to the filing of the underlying complaint in this matter. The appellants failed to respond to the show cause order.

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 *Tubalcain Trust v. Cornerstone Constr., Inc.* (May 26, 1994), Franklin App. No. 93APE12-1701, the Franklin County Court of Appeals held, “[a] trust, like a corporation, cannot act on its own behalf but, instead, must act through an individual. Since only attorneys can represent another party in litigation before a court, necessarily an attorney must be engaged to represent a trust.” See, also, *Scott v. H.T.M Trust* (May 9, 1991), Putnam App. No. 12-90-4, unreported, where the court held, “A trustee of a trust, who is not a licensed and registered attorney at law, may not file pleadings, argue or otherwise represent the trust as its counsel in a court. *Williams v. Global Constr. Co., Ltd.* (1985), 26 Ohio App.3d 119 syllabus; See, R.C. 4705.01.” This board has also held that a non-attorney trustee may not file on behalf of a trust, as the trust and trustee are separate legal entities. *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.

Therefore, the board finds that the decision of the Ashtabula County Board of Revision that dismissed the complaint filed on behalf of the appellants by a non-attorney trustee is correct and is affirmed.

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