

**OHIO BOARD OF TAX APPEALS**

Daniel A. Bock, and )  
Vickie L. Bock, )  
 )  
Appellants, )  
 )  
vs. )  
 )  
Columbiana County Board of Revision, )  
and the Columbiana County Auditor, )  
 )  
Appellees. )

CASE NO. 2004-J-585  
(REAL PROPERTY TAX)  
DECISION AND ORDER

APPEARANCES:

For the Appellants - Daniel A. Bock, pro se  
Vickie L. Bock, pro se  
46637 Bell School Road  
East Liverpool, Ohio 43920

For the Appellees - Robert L. Herron  
Columbiana County Prosecuting Attorney  
105 South Market Street  
Lisbon, Ohio 44432-1295

Entered March 4, 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 on behalf of Daniel A. Bock and Vickie L. Bock (“appellants”). Appellants have appealed from a decision of the Columbiana County Board of Revision (“BOR”) that determined the value of the subject real property for tax year 2003. The property is located in East Liverpool, Ohio and is identified on the auditor’s records as parcel 61-01597.000.

Counsel for the appellees filed a motion on August 4, 2004 to dismiss the appeal on the ground that this board lacks jurisdiction to consider the merits of the appeal. On August 13, 2004 this board issued an order requiring the appellants to show cause why the appeal should not be remanded to the BOR with orders that the underlying complaint be dismissed. The appellants failed to respond to the motion to dismiss or the show cause order. The matter has been submitted to the Board of Tax Appeals upon the notice of appeal, and the statutory transcript certified by the BOR.

Jim Cannon, “Real Estate Broker,” filed the complaint on behalf of the appellants. Nothing in the record suggests that Mr. Cannon 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 *CP Investments, Ltd. v. Cuyahoga Cty. Bd. of Revision* (Sept. 19, 1997), BTA No. 1997-T-297, unreported, this board held that a real estate broker may not file a complaint on behalf of a client. The board finds that the complaint filed on behalf of the appellants by a non-attorney real estate broker failed to vest jurisdiction in the BOR. Accordingly, the appeal is remanded to the BOR with

orders to dismiss the complaint and restore the value determined by the  
Columbiana County Auditor for the subject real property for tax year 2003.

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