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**DAYTON SUPPLY & TOOL COMPANY, INC., APPELLANT, v.
MONTGOMERY COUNTY BOARD OF REVISION ET AL., APPELLEES.**

No. 2005-1464

SUPREME COURT OF OHIO

111 Ohio St. 3d 367; 2006 Ohio 5852; 856 N.E.2d 926; 2006 Ohio LEXIS 3282

**February 22, 2006, Submitted
November 29, 2006, Decided**

PRIOR HISTORY: APPEAL from the Board of Tax Appeals, No. 2003-G-1851.

DISPOSITION: Decision reversed and cause remanded.

CASE SUMMARY:

PROCEDURAL POSTURE: Appellant corporation sought review of the decision of the Board of Tax Appeals (Ohio), which remanded the corporation's appeal from the decision of a county board of revisions (BOR) with instructions to dismiss the complaint because the corporation's corporate officer had engaged in the unauthorized practice of law by preparing and filing the complaint with the BOR, thereby depriving the BOR of jurisdiction to hear the complaint.

OVERVIEW: The officer prepared and filed a valuation complaint with the BOR alleging that the market value of a parcel owned by the corporation was worth less than the amount assessed by an auditor. The officer appeared on behalf of the corporation. After the officer appealed from the BOR's decision, the Board found that the officer had engaged in the unauthorized practice of law by preparing and filing the complaint with the BOR and had deprived the BOR of jurisdiction to hear the complaint. On appeal, the court held that, pursuant to *R.C. § 5715.19*, a corporate officer did not engage in the unauthorized practice of law by preparing and filing a complaint with the BOR and by presenting the claimed value of the property before the BOR on behalf of his or her corporation as long as the officer did not make legal arguments, examine witnesses, or undertake any other tasks that could be performed only by an attorney. Since the officer made no legal arguments and did not introduce any evidence or present any witnesses, the hearing did not require legal training or expertise; thus, the offi-

cer did not engage in the unauthorized practice of law under *Ohio Sup. Ct. R. Gov't Bar VII(2)(A)*.

OUTCOME: The court reversed the Board's decision and remanded the cause to the Board with instructions to consider the corporation's appeal.

LexisNexis(R) Headnotes

Civil Procedure > Jurisdiction > Subject Matter Jurisdiction > Jurisdiction Over Actions > Exclusive Jurisdiction

Governments > Courts > Rule Application & Interpretation

Legal Ethics > General Overview

[HN1] Under the Ohio Constitution, the Supreme Court of Ohio has "original jurisdiction" regarding admission to the practice of law, the discipline of persons so admitted, and all other matters relating to the practice of law. *Ohio Const. art. IV, § 2(B)(1)(g)*. Thus, the supreme court has the authority to prescribe rules governing practice and procedure in all courts of the state. *Ohio Const. art. IV, § 5(B)*.

Governments > Courts > Rule Application & Interpretation

Legal Ethics > Unauthorized Practice of Law

[HN2] Pursuant to the authority granted to the Supreme Court of Ohio under *Ohio Const. art. IV, §§ 2(B)(1)(g)* and *5(B)*, the supreme court has adopted a rule prohibiting the unauthorized practice of law, which is defined as the rendering of legal services for another by any person not admitted to practice in Ohio. *Ohio Sup. Ct. R. Gov't Bar VII(2)(A)*. The practice of law is not limited to the conduct of cases in court. It embraces the preparation of pleadings and other papers incident to actions and special

