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BOARD OF COMMISSIONERS
ON GRIEVANCES & DISCIPLINE

BEFORE THE BOARD OF COMMISSIONERS
ON GRIEVANCES AND DISCIPLINE
OF
THE SUPREME COURT OF OHIO

In re: Complaint Against **RAMI M. AWADALLAH** ~~(0079469)~~ 0079468 520 South Main Street, Suite 2511-I Akron, Ohio 44311, RESPONDENT, **CLEVELAND METROPOLITAN BAR ASSOCIATION** 1375 East Ninth Street, Floor 2 Cleveland, Ohio 44114-1785, RELATOR.	)	CASE NO: 14-079 FILED OCT 31 2014 **COMPLAINT AND CERTIFICATE** (Rule V of the Supreme Court Rules for the Government of the Bar of Ohio)

Now comes Relator, Cleveland Metropolitan Bar Association, and alleges that Rami M. Awadallah, an attorney at law, duly admitted to the practice of law in the State of Ohio, is guilty of misconduct as more fully described below.

I. BACKGROUND.

1. Rami M. Awadallah, Ohio Supreme Court Registration No. 0079469 ("Respondent") was admitted to the practice of law in Ohio on November 7, 2005, and as such is subject to the Supreme Court Rules for the Government of the Bar of Ohio and the Ohio Rules of Professional Conduct.

2. Respondent has been subject to prior disciplinary action in the form of Attorney Registration Suspension on December 3, 2007 (reinstated on December 6, 2007) and CLE Suspension on November 13, 2012 (reinstated on December 14, 2012).

3. Respondent's current registration with the Ohio Supreme Court is "active."

4. Respondent is also admitted to practice in the State of West Virginia, having been admitted on October 11, 2007. His current status in West Virginia is "Suspended-MCLE."

5. Respondent is also named as the respondent in a complaint filed by the Lorain County Bar Association with the Ohio Supreme Court's Board of Commissioners on Grievances and Discipline as Case No. 2014-039 alleging events of misconduct similar to much that is alleged herein.

6. Until recently Respondent practiced with the firm of Niekamp, Weisensell, Mutersbaugh & Mastrantonio, LLP and its predecessor, Bernlohr, Niekamp & Weisensall, LLP at 23 S. Main Street – Third Floor, Akron, Ohio 44308, which is the address on file for his Ohio Supreme Court registration. He also uses the address of P.O. Box 361771, Cleveland, Ohio 44136, especially on filings with county boards of revision throughout the State and on filings with the Ohio Board of Tax Appeals in Columbus. The post office box is actually controlled by Tax Compliance Services, a business owned and operated by Robert K. Wallace and his wife Amy Wallace, both non-lawyers.

7. Complaints have been made to Relator and to Disciplinary Counsel about the conduct of Respondent by a number of county prosecutors and county auditors and by some consumers in connection with proceedings before various county boards of revision and the Ohio Board of Tax Appeals. Complaints have also been made to other bar associations. Disciplinary Counsel has referred all of these to Relator for further proceedings, excepting that the Lorain County Bar Association filed its own grievance on or about April 23, 2014 as Board of Commissioners Case No. 2014-039.

8. Respondent is attorney of record for thousands of residential property owners' complaints to various county boards of revision throughout the State of Ohio and for appeals to the Board of Tax Appeals in Columbus, Ohio. He has repeatedly failed to appear on behalf of the property owners at county board of revision hearings and at Board of Tax Appeals hearings, although duly notified in advance of each hearing's date and time. This results in almost all of the complaints being dismissed and almost all of the appeals being denied, unless the property owner appears to argue his or her own case.

9. This matter is unusual in that it primarily involves only a few individuals' complaints filed against a lawyer concerning the way they were represented before a county board of revision or the Ohio Board of Tax Appeals. Most of the complaints or grievances against Respondent are "in bulk" from county prosecutors, county auditors, and county treasurers with respect to the systemic disruption caused to the process of adjudicating real estate valuation complaints in matters that are set for hearing where the lawyer of record does not appear. Also, the County Treasurers Association of Ohio in June, 2013 sent a letter to the Ohio Attorney General signed by 74 Ohio county treasurers or their representatives stating that "this person filed literally hundreds of Board of Revision complaints, but NEVER appeared at a single hearing." (Exhibit A attached hereto).

II. SPECIFIC COMPLAINTS ABOUT RESPONDENT'S CONDUCT IN REAL ESTATE VALUATION MATTERS.

COUNT ONE: Complaint of William T. Goslee, Logan County Prosecutor

10. William T. Goslee, Logan County Prosecutor, filed a grievance with Disciplinary Counsel, referred to Relator, who complained about the practice of Tax

Compliance Services filing complaints with the Logan County Board of Revision, with Respondent named as counsel for the property owner.

11. Respondent repeatedly failed to appear at hearings.

12. One specific matter documented by Mr. Goslee involved a Wapakoneta, Ohio lawyer named R. C. Wiesenmayer, who engaged Tax Compliance Services for preparing board of revision complaints and supporting documentation with respect to several investment properties he owned.

13. In one case the Logan County Board of Revision made a ruling not satisfactory to Mr. Wiesenmayer, and Mr. Wiesenmayer himself filed an appeal to the Logan County Common Pleas Court and negotiated a settlement with Mr. Goslee, the prosecutor. It was then found that an appeal to the Ohio Board of Tax Appeals had been filed by Respondent and Tax Compliance Services, without Mr. Wiesenmayer's permission or knowledge. Mr. Wiesenmayer stated that he never had any contact with Respondent.

14. Mr. Goslee also relayed information submitted by the prosecutors and/or auditors of Pickaway County, Auglaize County, Muskingum County, Clark County, Shelby County and Meigs County, all involving similar instances of filings with the respective counties' boards of revision with Respondent failing to appear for hearings.

COUNT TWO: <u>Complaint of Anthony J. Grober, Secretary of the Ohio Board of Tax Appeals</u>

15. Anthony J. Grober is a member of the Ohio Board of Tax Appeals and serves as its secretary. In that capacity he submitted a grievance about Respondent to Disciplinary Counsel, who forwarded the matter to Relator. Mr. Grober's grievance

generally relates to Respondent's pattern of failures to appear at boards of revision and the Ohio Board of Tax Appeal hearings.

16. Mr. Grober's grievance includes a letter to the Ohio Board of Tax Appeals from Charity Rauschenberg, Hancock County Auditor, in which she noted that on numerous occasions the Hancock County Board of Revision waited for Respondent to appear for each of his cases before dismissing them.

17. Included in Mr. Grober's grievance was an Order of October 9, 2013, entered by the Ohio Board of Tax Appeals against Respondent assessing a penalty in the amount of $8,529.76 for disruption caused by his failure to appear at eleven cases, despite a specific advance order requiring that he appear. (Exhibit B attached hereto). Failure to appear also violates a rule of the Board of Tax Appeals requiring the filing of an advance waiver of appearance if an attorney of record is not going to appear at a scheduled hearing.

18. The transcript of the hearing upon which the penalty was assessed reflects documentation presented by the Lorain County Auditor relating to Lorain County Board of Revision cases where Respondent signed the complaints and failed to attend the hearings at the Lorain County Board of Revision. Additionally, Mr. Grober included the transcript of a hearing before the Green County Board of Revision relating to property owner Joseph Duckro, of Xenia, Ohio, who testified that his complaint was filed with the Green County Board of Revision by Respondent without his authorization.

19. Mr. Grober's complaint is, in part, included in the pending complaint filed with the Board of Commissioners on Grievances and Discipline by the Lorain County Bar Association as Case No. 2014-039.

COUNT THREE: <u>Complaint of Eric Marit, Assistant Preble County Prosecutor</u>

20. Eric Marit filed a complaint with disciplinary counsel, forwarded to Relator, concerning Respondent's failure to appear at a Preble County Board of Revision hearing on October 24, 2013, on complaints filed by Respondent on behalf of property owners Hartman, Lutz, Schmidt, Rodrigues, Capps and Cheatham.

21. At the time of the hearing, several property owners appeared and indicated that Respondent filed board of revision complaints without their authorization.

22. Mr. Marit provided with his grievance submission a number of copies of transmittal letters on Respondent's firm's letterhead with Respondent's signature indicating that the hearing notices should be sent to P.O. Box 361771, Cleveland, Ohio 44136, which is the post office box maintained by Tax Compliance Services.

COUNT FOUR: <u>Complaint of Mark E. Mulligan, Ottawa County Prosecuting Attorney</u>

23. Mr. Mulligan submitted his complaint originally to Disciplinary Counsel, who referred it to Relator.

24. Mr. Mulligan documented numerous cases before the Ottawa County Board of Revision where Respondent filed complaints and did not appear at hearings so that the matters were dismissed, including Wehri, Hrabik, Park as Trustee, Triska as Trustee, Gibson as Trustee, and Lane as Trustee, and he provided evidence that Respondent filed a complaint for Hehl without authorization.

25. Mr. Mulligan also supplied an Order of October 28, 2013, of the Ohio Board of Tax Appeals penalizing Respondent for the disruption caused by his failure to appear at a Board of Tax Appeals hearing involving an Ottawa County matter. (Exhibit C

attached hereto). Exhibits C-1 and C-2 are additional orders penalizing Respondent for non-appearance and/or dismissing appeals for non-appearance.

COUNT FIVE: Complaint of Zuzzi Amend

26. Zuzzi Amend engaged Tax Compliance Services for the preparation of a valuation complaint to the Cuyahoga County Board of Revision.

27. The complaint was submitted in the name of Respondent as attorney of record and sought reduction in the taxable value of property.

28. Zuzzi Amend received notice of the hearing at the Cuyahoga County Board of Revision and appeared on June 21, 2013.

29. Respondent did not appear.

30. Zuzzi Amend then withdrew his complaint in writing. However, Respondent/Tax Compliance Services filed an appeal to the Ohio Board of Tax Appeals in Zuzzi Amend's name without authorization.

COUNT SIX: Complaint of Norma J. Liming

31. Norma J. Liming is a Cuyahoga County, Ohio homeowner.

32. Ms. Liming engaged Tax Compliance Services, which charged her an "attorney filing fee" for Respondent.

33. At the time of her board of revision hearing, she appeared, but Respondent did not, making Ms. Liming feel that she "looked like a fool."

Ohio Rules of Professional Conduct Implicated in Counts One Through Six

34. In the above-enumerated matters before Ohio boards of revision and the Ohio Board of Tax Appeals described in Counts One through Six, Respondent's conduct

and his pattern of handling cases on behalf of clients violated the following Rules of Professional Conduct:

(A) Rule 1.1 entitled "Competence" requires a lawyer to provide competent representation to a client, which requires "preparation *reasonably* necessary for the representation." Routinely failing to appear for hearings, causing matters to be dismissed for lack of evidence, shows a lack of competence.

(B) Rule 1.3 entitled "Diligence" requires a lawyer to "act with *reasonable* diligence and promptness in representing a client."

(C) Rule 1.4(a)(2) entitled "Communication" requires a lawyer to "*reasonably* consult with the client about the means by which the client's objectives are to be accomplished." Non-appearance is an ultimate lack of communication, and in many cases Respondent had no contact with his clients.

(D) Rule 2.1 entitled "Advisor" declares that "a lawyer shall exercise independent professional judgment and render candid advice" in the representation of a client. Having no contact with clients while routinely filing and processing forms prepared by a non-lawyer practitioner such as Tax Compliance Services violates that rule.

(E) Rule 3.4 entitled "Fairness to opposing party and counsel" forbids a lawyer to "(c) *knowingly* disobey an obligation under the rules of a *tribunal*,…." (Rule 3.4(c)).

(F) Rule 3.5 entitled "Impartiality and decorum of the tribunal" at (a) (5) & (6) prohibits a lawyer from engaging in conduct "intended to disrupt a *tribunal*" and "engaging in undignified or discourteous conduct that is degrading to a *tribunal*." The Ohio Board of Tax Appeals certainly found that Respondent regularly violated these provisions in his handling of cases before it, as did many county auditors and prosecutors for their boards of revision.

(G) Rule 8.4(c) forbids a lawyer to "engage in conduct involving dishonesty, *fraud*, deceit or misrepresentation." Taking money with no intention to appear would be a violation.

(H) Rule 8.4(d) forbids engaging "in conduct that is prejudicial to the administration of justice." Failing to appear at hearings without advance notice would be a violation.

(I) Rule 8.4(h) forbids "conduct that adversely reflects on the lawyer's fitness to practice law." *Disciplinary Counsel v. Lorenzon*, 133 Ohio St. 3d 332, 2012-Ohio-4713, held that this was violated by a lawyer who allowed a non-Ohio debt adjustment firm to affix his electronic signature and bar number to pleadings. Respondent let Tax Compliance Services do that in many instances for board of revision complaints and for notices of appeal to the Ohio Board of Tax Appeals.

III. RESPONDENT IS AIDING THE UNAUTHORIZED PRACTICE OF LAW.

COUNT SEVEN: Aiding Unauthorized Practice

35. Relator incorporates by reference paragraphs 8 through 34 as if fully rewritten herein.

36. Tax Compliance Services, LLC is not actually a corporate entity but, rather, a partnership owned and operated by Robert K. Wallace and his wife, Amy M. Wallace. Neither of the Wallaces is a lawyer.

37. Since 2010 Tax Compliance Services has solicited homeowners in almost all counties in the State of Ohio to engage Tax Compliance Services to prepare real estate tax assessment complaints as to the valuation of the homeowners' residences for filing with the local county board of revision.

38. The solicitations by Tax Compliance Services provide that Tax Compliance Services will hire a lawyer if desired by the homeowner or as otherwise necessary at the board of revision level. The lawyer that Tax Compliance Services has hired after its first few cases has been Respondent.

39. The homeowners pay a fee of $125 to $250 for the tax assessment complaint and an additional fee of $25 to $250 for the services of the lawyer hired by Tax Compliance Services.

40. The legal documents that are tax assessment complaints are actually prepared by Tax Compliance Services. They list Respondent as the attorney making the Complaint, and, if not signed by the homeowner, are signed by Respondent with his signature notarized, attesting as to the claimed appropriate value for the property.

41. On the tax assessment complaints, Respondent's address is generally listed as P.O. Box 361771, Cleveland, Ohio 44136, a post office box actually maintained by Tax

Compliance Services and in which correspondence, including notices of hearings, is received by Tax Compliance Services, not Respondent.

42. In many cases Respondent's signature is either typed or entered in electronic form on documents by Tax Compliance Services, generally without review by Respondent.

43. Tax Compliance Services also prepares and files under Respondent's name appeals on behalf of property owners to the Ohio Board of Tax Appeals in Columbus if the local board of revision does not grant a reduction.

44. Respondent has a retention letter for himself and his former firm which he requires property owners/clients to sign, which letter is either obtained directly by Respondent or by Tax Compliance Services for him. A sample of the form of the letter is attached as Exhibit D hereto. Respondent also allows Tax Compliance Services to send out engagement letters with Respondent's typed signature, as in Exhibits D-1 and D-2.

45. Respondent's engagement letter for these matters places control of the matter and its settlement in a non-lawyer, Tax Compliance Services.

46. Tax Compliance Services claims that it has filed over 8,000 tax assessment complaints. Respondent participated in a large number of these.

47. Tax Compliance Services and Respondent filed 1,294 complaints as to valuation with the Board of Revision for Cuyahoga County for the 2012 tax year. That is eight percent of the total complaints filed in Cuyahoga County for the year. Cuyahoga County has the greatest volume of such complaints in the State of Ohio.

48. Respondent simply signs complaints, notices of appeal and other documents prepared by Tax Compliance Services for a nominal fee of $100 to $150 per case.

Respondent also allows Tax Compliance Services to prepare and file notices of appeal in his name, as in Exhibit E. Respondent appears to give little, if any, analysis or input to each matter, and, as more particularly described in specific instances mentioned in Paragraphs 8 through 34 above, he regularly fails to appear at hearings before Boards of Revision and the Board of Tax Appeals to prosecute the matters.

49. Respondent was sanctioned through such non-appearance in *Ayman A. Abdelhady v. Cuyahoga County Board of Revision*, Board of Tax Appeals Case No. 2012-4713, imposing sanctions on him for failure to appear and "upon consideration of the repetitive nature of his mis-conduct." Non-appearance without advance waiver of appearance violates the Rules of Practice and Procedure of the Ohio Board of Tax Appeals.

Ohio Rules of Professional Conduct Implicated by Respondent's Connection with Tax Compliance Services.

50. Respondent's conduct described in Count Seven in connection with Tax Compliance Services appears to have violated a number of specific Ohio Rules of Professional Conduct. These include:

(A) Rule 1.5(a) on "Fees and expenses" states "a lawyer shall not make an agreement for, charge, or collect an *illegal* or clearly excessive fee." Respondent's fees of $100 to $150 per case (collected through Tax Compliance Services) are excessive and unreasonable given his regular failure to appear at hearings and his wholesale lack of oversight of the hundreds of cases filed in his name.

(B) Rule 5.3 is entitled "Responsibilities regarding non-lawyer assistants" and relates to "non-lawyers employed by, retained by, or

associated with a lawyer...." Supervisory roles were essentially in a reversed relationship between Respondent and Tax Compliance Services.

(C) Rule 5.4 is entitled "Professional independence of a lawyer" and 5.4(a.) specifies that "a lawyer or *law firm* shall not share legal fees with a non-lawyer..." (with certain inapplicable exceptions). Respondent's fees were processed through Tax Compliance Services and Tax Compliance Services' owner testified that fees for filing some notices of appeal to the Board of Tax Appeals were specifically split.

(D) Rule 5.5(a) provides that "a lawyer shall not practice law in a jurisdiction in violation of the regulation of the legal profession in that jurisdiction, <u>or assist another in doing so.</u>" (Emphasis added).

(E) Rule 8.4(h) forbids "conduct that adversely reflects on the lawyer's fitness to practice law." *Disciplinary Counsel v. Lorenzon,* 133 Ohio St. 3d 332, 2012-Ohio-4713, held that this was violated by a lawyer who allowed a non-Ohio debt adjustment firm to affix his electronic signature and bar number to pleadings. Respondent let Tax Compliance Services do that in many instances for board of revision complaints and for notices of appeal to the Ohio Board of Tax Appeals.

IV. <u>COMPLAINT OF CATHERINE L. MCFARLAND AND JENNIFER FOLDEN</u>

COUNT EIGHT: The McFarland and Folden matter

51. Catherine L. McFarland and Jennifer Folden were co-workers at Ameritech who both took early retirement and lump-sum distributions from plans connected with

their employment in 1997. They each invested $400,000 to $500,000 with Alan Weilacher, a broker with the Smith Barney firm.

52. By 2004 the funds of McFarland and Folden were substantially lost in speculative investments, and they sought counsel.

53. In 2006 McFarland and Folden hired the law firm of Mannion & Gray in Cleveland, where Respondent was then associated, paying $1,250 each as a retainer.

54. McFarland and Folden consented to Respondent taking their cases with him when he went for a short period of time to another firm that he established and then to Bernlohr, Niekamp & Weisensell in Akron and its successor.

55. Respondent claimed to McFarland and Folden that he had filed suit, that he was negotiating, that he received small offers from Smith Barney, etc. These claims were all false in that no suit or arbitration was ever filed, and a six-year limitation has expired.

56. As recently as the fall of 2013, Respondent was making representations to McFarland and Folden and their current investment advisor that he was pursuing this case(s).

Ohio Rules of Professional Conduct Implicated in the McFarland And Folden Matter

57. Respondent's conduct described in Count Eight violated the following Rules of Professional Conduct:

(A) Rule 1.1 for failing to provide competent representation;

(B) Rule 1.3 for failing to act with reasonable diligence and promptness in representing his clients; and

(C) Rule 8.4(c) for engaging in conduct involving dishonesty, *fraud*, deceit or misrepresentation.

V. RESPONDENT HAS FAILED TO RESPOND OR COOPERATE IN THE INVESTIGATIONS INTO HIS MISCONDUCT.

COUNT NINE: Failure to Cooperate

58. Relator incorporates paragraphs 8 through 57 above.

59. Relator, Disciplinary Counsel and other disciplinary agencies have notified Respondent about the grievances that make up the substance of this Complaint, that the grievances were being investigated, and of his obligation to respond.

60. Respondent has failed to respond in writing, or in any meaningful fashion, to the allegations that were raised in the grievances.

Rules Implicated by Respondent's Failure to Respond or Cooperate

61. Respondent's conduct as described in Count Nine violates the following rules:

(A) Rule 8.1(b) makes it a violation for a lawyer to "*knowingly* fail to respond" to a demand for information from a disciplinary authority.

(B) Gov. Bar Rule V(4)(G) requires a lawyer to cooperate in a disciplinary investigation.

WHEREFORE, Relator prays that Respondent be appropriately disciplined for his misconduct.

Respectfully submitted,

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-and-

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(216) 696-2413 (Facsimile)

Assistant Counsel
Cleveland Metropolitan Bar Association

CERTIFICATE

The undersigned, **COLIN R. JENNINGS, CHAIRPERSON,** of the **CLEVELAND METROPOLITAN BAR ASSOCIATION'S CERTIFIED GRIEVANCE COMMITTEE,** hereby certifies that **JOHN A. HALLBAUER and JAMES E. YOUNG** are duly authorized to represent Relator in the premises and have accepted the responsibility of prosecuting the complaint to its conclusion. After investigation, Relator believes reasonable cause exists to warrant a hearing on such complaint.

Dated: 9/15/14

Colin R. Jennings, Chairperson
Certified Grievance Committee

(Rule V of the Supreme Court Rules for the Government of the Bar of Ohio)
Section (4)

(4)(I)(8) The Complaint; Where Filed; By Whom Signed. A complaint shall mean a formal written complaint alleging misconduct or mental illness of one who shall be designated as the Respondent. Six (6) copies of all such complaints shall be filed in the office of the Secretary of the Board. Complaints filed by a Certified Grievance Committee shall not be accepted for filing unless signed by one or more members of the Bar of Ohio in good standing, who shall be counsel for the Relator, and supported by a certificate in writing signed by the President, Secretary or Chairman of the Certified Grievance Committee, which Certified Grievance Committee shall be deemed the Relator, certifying that said counsel are duly authorized to represent said Relator in the premises and have accepted the responsibility of prosecuting the complaint to conclusion. It shall constitute the authorization of such counsel to represent said Relator in the premises as fully and completely as if designated and appointed by order of the Supreme Court of Ohio with all the privileges and immunities of an officer of such Court. The complaint may also, but need not, be signed by the person aggrieved.

Complaints filed by the Disciplinary Counsel shall be filed in the name of Disciplinary Counsel as Relator.

Upon the filing of a complaint with the Secretary of the Board, Relator shall forward a copy thereof to Disciplinary Counsel, to the Certified Grievance Committee of the Ohio State Bar Association, to the local bar association and to any Certified Grievance committee serving the county or counties in which the Respondent resides and maintains his office and for the county from which the complaint arose.

COUNTY TREASURERS ASSOCIATION OF OHIO

June 5, 2013

Ohio Attorney General Mike DeWine
30 East Broad Street, 14th Floor
Columbus, OH 43215

Re: Real Estate Tax Reduction Scam

Dear Attorney General DeWine:

All too often, Ohio's citizenry are preyed upon by unscrupulous scam artists whose sole purpose is to take money from the unwary. Such is the case with the Real Estate Tax Reduction scam and we the undersigned County Treasurers from around our great State, respectfully request your inquiry into this activity.

Per the attached documents, the scheme is to prey on taxpayer's good graces. When people see 100% GUARANTEED REDUCTION and "accredited by the Better Business Bureau", they believe it! Unfortunately, per the attached notice from the Better Business Bureau, Tax Compliance Service is not accredited by them and there is little we can do which is why we are turning to your office for assistance.

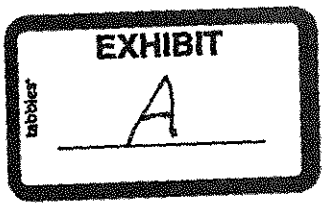
The company that seems to be the most prevalent in Ohio is Tax Compliance Services in Cleveland, Ohio and the name most prevalent is Rami M. Awadallah. Several County Treasurers indicated this person filed literally hundreds of Board of Revision complaints but NEVER appeared at a single hearing. Such misrepresentation is unconscionable and demands a thorough review. Research indicates Mr. Awadallah is affiliated with the law firm of Bernlohr, Niekamp & Weisenell, LLC in Akron and was admitted to the Ohio Bar in 2005. Another miscreant is ValueAppeal operating out of Seattle, Washington.

Whether it is an agreement to split the tax savings or a straight fee for service, neither are appropriate as all a taxpayer has to do is make an inquiry to the County Treasurer or County Auditor to begin the complaint process. No fee, no contract, just government working the way it is supposed to, ON BEHALF of the taxpayer!

Your counsel is sincerely petitioned.

Respectfully submitted,

Signed - 74 OHIO COUNTY TREASURERS



	County
[illegible]	FRANKLIN
[illegible]	Fayette
[illegible]	WARREN
[illegible]	COLUMBIANA
[illegible]	LAKE
[illegible]	STARK
[illegible]	Clinton
Shelley Coon - Treasurer - Elect	Knox
Sandra [illegible] - Treasurer	Lorain
Mark A. [illegible]	Cuyahoga
Tracy L. [illegible]	Putnam
[illegible]	MIAMI
Gary A. Cole	CRAWFORD
[illegible]	Wyandot
[illegible]	MAHONING
[illegible]	Jackson
[illegible]	TRUMBULL
[illegible]	Summit
[illegible]	HARRISON
[illegible]	OTTAWA
[illegible]	ALLEGHENY
Irma G. Celestino	Sandusky
[illegible]	Huron
[illegible]	Allen
[illegible]	Adams
[illegible]	CARROLL
[illegible] CPA	Lawrence
[illegible]	ERIE
[illegible]	Ashtabula
[illegible]	Marion
[illegible]	Greene
[illegible]	Madison
[illegible]	Belmont
[illegible]	Butler
[illegible]	Pickaway
[illegible]	Logan
Donna M. Kausch	Union

C: Governor John Kasich

Ohio Senate President Keith Faber

Ohio Speaker Bill Batchelder

J. ROBERT LINE	CLERMONT
[illegible]	BROWN
[illegible]	ROSS
[illegible]	HARDIN
[illegible]	SENECA
[illegible]	DELAWARE
Melissa Walters	PERRY
[illegible]	VINTON
Diane A. Sargent	HOCKING
Peggy Yost	MEIGS
[illegible]	LICKING
Carolyn Rice	MONTGOMERY
[illegible]	WILLIAMS
Vickie L. Myers	DEFIANCE
[illegible]	ATHENS
William J. Bias - Athens Co. Treasurer Elect	ATHENS
[illegible]	FAIRFIELD
David Kauser	MERCER
[illegible]	SHELBY
Jill Engle	WOOD
[illegible]	WAYNE
Joyce Yoder	HOLMES
[illegible]	ASHLAND
[illegible]	JEFFERSON
Carol L. Frail	MUSKINGUM
Matt Talbert	RICHLAND
[illegible]	RICHLAND
Stephen Mekay	CLARK
Kermit D. Gaskill	CHAMPAIGN
[illegible]	HANCOCK
[illegible]	MEDINA
[illegible]	MORGAN
[illegible]	CUYAHOGA
Wade [illegible]	LUCAS
[illegible]	LORAIN
[illegible]	SCIOTO
[illegible]	PIKE

C: Governor John Kasich
Ohio Senate President Keith Faber
Ohio Speaker Bill Batchelder

Simonson Investments c/o Mary Beth, Victor Sedivec Trustee, Iplan Group, LLC c/o Lawrence Adams, Jose A. Santos, Nabil Shannawi, Christopher Pullins, Rudy & Joyce Hueni, Home Buyers Ohio c/o Lawrence Adams, and Leon W. Hamrick,	)	CASE NOS. 2013-1852, 2013-1860, 2013-1861 2013-1899, 2013-1906, 2013-1907, 2013-1908 2013-1909, 2013-1912, 2013-1913, 2013-1914 2013-1915, 2013-1916, 2013-1919, 2013-1920 2013-1922, 2013-1929, 2013-1931
Appellants,	)	(REAL PROPERTY TAX)
vs.	)	ORDER
Lorain County Board of Revision and the Lorain County Auditor,	)	(Granting Motion For Sanctions)
Appellees.	)	

APPEARANCES:

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Nabil Shannawi
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Cleveland, Ohio 44136

Christopher Pullins
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Cleveland, Ohio 44136

Rudy & Joyce Hueni
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John P. Kilroy
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Akron, Ohio 44308

Entered OCT 09 2013

Mr. Williamson, Mr. Johrendt, and Mr. Harbarger concur.

The county appellees have filed motions in each of the above-referenced appeals requesting that they be dismissed and that attorney Rami M. Awadallah, affiliated with the law firm Bernlohr, Niekamp & Weisensell, LLP, be suspended from appearing or practicing before the Board of Tax Appeals on the basis of his involvement in the preparation and filing of the initial complaints with the Lorain County Board of Revision ("BOR") and his apparent involvement in subsequent filing of appeals with this board, both of which are claimed to be frivolous. No written response has been submitted on behalf of the appellants or by attorney Awadallah in any of these appeals.

Following the filing of the county appellees' motions, on September 4, 2013, this board, sitting en banc, convened a hearing at which counsel for the county appellees appeared and reasserted the arguments advanced through his written motions. Specifically, that attorney Awadallah identified himself as the agent for each of the above-named appellants on real property valuation decrease complaints which he signed and filed with the BOR. On these complaints, attorney Awadallah disclosed as his address PO Box 361771, Cleveland, Ohio 44136. After

[illegible] with respect to each of the c[illegible]plaints, the BOR issued decisions stating in pertinent part:

> "The board of Revision found that the owner was notified of the hearing date but did not appear. The Board of Revision found that the complainant did not prosecute the appeal. The complaint was dismissed."

From these dismissals, appeals were filed with this board, identifying the individual taxpayer as the "Appellant or Representative," but using the same business address disclosed by attorney Awadallah on the underlying complaints, i.e., PO Box 361771, Cleveland, Ohio 44136. Counsel asserted that attorney Awadallah has frequently been involved in the filing of complaints with the BOR and appeals with the BTA and routinely fails to appear at or waive hearings scheduled by both tribunals.

The county appellees presented the testimony of Craig Snodgrass, Lorain County Auditor, who addressed the backlog, costs, and governmental wastes caused by the filings initiated by attorney Awadallah:

> "We have approximately 1,800 cases in Lorain County, residential. And, you know, there is a backlog, and this is creating an undue burden to the rest of the staff there. They have to clock in the filings, normally a courier brings them in. Then they have to prepare the files, send them to our internal staff to review to see if there's sufficient evidence. We have to also look to possibly notify the school boards. So there is a -- definitely a process here that is time consuming and not being at least acted upon by Mr. Awadallah.
>
> "***
>
> "I think Mr. Kilroy had asked me the question about our Board of Commission clerks and additional time that is needed that's required of them putting these files together. We're also getting to this point with the tax appeals and now that's additional time, effort on their part to compile these files, to put them on the discs, to actually make it valid for this hearing. So, again, this is a – it's a very long process, and it's just adding this undue burden to the rest of the staff there. And there is a cost to that. You know, my clerks are making maybe 16, 17 dollars an hour, they also have the appraisers that are also in there looking at things. The costs are adding up, you know. It could be 3-, 4-, 5,000 dollars when you're starting to look at 85 cases. And so this went on last year, now it's continued on this year." H.R. at 13-14, 20.

In addition, this board received testimony from Lawrence Adams, associated with two of the appellants, i.e., Iplan Group, LLC c/o Lawrence Adams, BTA No. 2013-1861 and Home

Bayers Ohio v. Lawrence Adams BTA Nos. 2013-1922, wl indicated he engaged "Tax Compliance" to assist in the tax valuation challenge process. Adams testified that several packages were available, depending upon the level of service desired, with varying fees, and that due his unfamiliarity with the tax matters, he selected the more expensive option package which would ensure the presence of an attorney at future valuation proceedings. He testified, however, that he understood that Rami M. Awadallah would be representing him although he never spoke directly with him and instead his interactions were with administrative personnel of Tax Compliance.

Thereafter, this board issued an order requiring attorney Awadallah to appear for hearing on September 30, 2013 to show cause why sanctions should not be imposed. *Simonson Investments, et al. v. Lorain Cty. Bd. of Revision* (Interim Order, Sept. 5, 2013), BTA Nos. 2013-1852, et al. unreported. Despite this board's order, attorney Awadallah did not appear as ordered, nor did he appear at other appeals scheduled to proceed to merit hearing on the same morning which he is presumably affiliated. At the hearing, where this board again sat en banc, counsel for the county appellees appeared and reiterated his prior arguments, citing to the ongoing conduct by attorney Awadallah and again requesting that this board restrict him from appearing before this board in future proceedings. Upon request by this board, counsel for the county appellees submitted information reflecting time and expenses incurred in prosecuting the sanctions sought, such fee request totaling $3,529.76.

Parties are frequently represented by counsel during real property valuation proceedings conducted before county boards of revision, this board, and Ohio courts. Like the courts, when appearing before this board or any other administrative tribunal, an attorney assumes certain responsibilities. At the outset, it is generally expected that an attorney counsels his client with regard to the initiation of litigation, providing an informed understanding of the attendant rights and responsibilities, explaining the associated risks, and maintaining communication throughout the legal process. It is also expected by tribunals that an attorney, serving as an officer of the court, will review all documents filed, confirming to the best of his knowledge, information, and belief that there exists good grounds to support such filings, that he will act competently, professionally, promptly, and in compliance with the applicable rules of practice and procedure, and that he will demonstrate respect for the legal system and for those who serve persons who serve it.

[illegible] these appeals and the [illegible]nctions requested by the county appellees in the absence of any response by attorney Awadallah who was ordered to appear before this board and did not do so. Through Ohio Adm. Code 5717-1-14, a variety of sanctions may be imposed, the severity of which are dependent upon the behavior encountered. This board has consistently evidenced its intent to impose the minimal sanction necessary to achieve the appropriate conduct, avoiding the harshest of sanctions against a party, i.e., the dismissal of an appeal. We exercise such restraint herein again, overruling the county appellees' request to dismiss these appeals as the appellants have done nothing wrong. Instead, these appeals will be decided on the record unless a hearing before this board is requested. Although the county appellees have submitted a request for a lesser amount, given the contemptuous nature of his conduct, this board hereby orders attorney Awadallah to remit to the county appellees $8,529.76, said amount consisting not only of the costs sought, but also the costs of the two sanctions hearings convened herein and a punitive award, said amount to be paid within fourteen days of the issuance of this order. See, generally, *MC-NC, LLC v. Franklin Cty. Bd. of Revision* (Interim Order, July 26, 2013), BTA Nos. 2012-2834, et seq., unreported.

Attorney Awadallah is cautioned that should he ignore this order, this board will seek its enforcement as authorized by R.C. 5703.031.

I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.

A.J. Groeber, Board Secretary

OHIO BOARD OF TAX APPEALS

JOHN HUSTON, (et.al.),	)	CASE NO. 2013-1811
	)	
Appellant(s),	)	(REAL PROPERTY TAX)
	)	
vs.	)	ORDER
	)	
OTTAWA COUNTY BOARD OF REVISION, (et.al.)	)	(Imposing Sanctions)
	)	
Appellees(s),	)	

RECEIVED
2013
OTTAWA COUNTY PROSECUTORS

APPEARANCES:

For the Appellant - RAMI M. AWADALLAH
P.O. BOX 361771
CLEVELAND, OH 44136

BERNLOHR, NIEKAMP &
WEISENSELL, LLP
RAMI. M. AWADALLAH
23 S. MAIN STREET, 3RD FLOOR
AKRON, OH 44308

For the County - MARK MULLIGAN
OTTAWA COUNTY PROSECUTING ATTORNEY
DAVID BOLDT
ASST. P.A.
315 MADISON ST, 2ND FLOOR
PORT CLINTON, OH 43452

Entered OCT 28 2013

Mr. Williamson, Mr. Johrendt, and Mr. Harbarger concur.

This matter is now considered, sua sponte, by the Board of Tax Appeals following the issuance of a dismissal order resulting from the failure of the appellant(s) to appear at or timely/properly waive appearance at a duly scheduled hearing. Attorneys before this board assume certain responsibilities. It is not only expected that an attorney will review all documents filed, confirming that to the best of his knowledge, information, and belief that there exists good grounds to support such filing, but that he will act competently, professionally, promptly, and in compliance with this board's rules of practice and procedure. In the present matter, as well as numerous others which have come before this board, attorney Rami Awadallah has initiated litigation on behalf of taxpayers, interchangeably disclosing his identity or that of a taxpayer, and interchangeably using the above-referenced business addresses. Despite being cautioned of the consequences of failing to attend a hearing, attorney Awadallah has neither appeared nor timely/properly advised this board and other parties of his intent to waive hearing, resulting in the dismissal of appeals for failure to prosecute. The repetitive and flagrant nature of attorney Awadallah's conduct evidences a disregard of the limited governmental/judicial resources available to administer the real property valuation process. This board assigns its own attorney examiners to preside over hearings, where county appellees are often

EXHIBIT
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represented by counsel, secures the services of court reporters to record the proceedings, and certifies hearing costs to counties for payment. See R.C. 5715.36(C) (1).

Upon consideration of the repetitive nature of his misconduct, this board hereby orders attorney Awadallah to pay to the county appellees a monetary sanction of $90 in this matter, said amount to be paid within fourteen days of the issuance of this order. Attorney Awadallah is cautioned that should he ignore this order, this board will seek its enforcement as authorized by R.C. 5703.031.

I hereby certify the foregoing to be a true and complete copy of the action this day taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.

A.J. Groeber, Board Secretary

OHIO BOARD OF TAX APPEALS

BASERA HOMES LLC C/O MAZHAR A KHAN, (et al.),	)	CASE NO. 2013-3747
	)	(REAL PROPERTY VALUATION)
	)	ORDER
	)	(Imposing Sanctions)
Appellant(s),	)	
vs.	)	
CUYAHOGA COUNTY BOARD OF REVISION, (et.al.)	)	
Appellees(s),	)	

APPEARANCES:

For the Appellant - RAMI M. AWADALLAH
BERNLOHR, NIEKAMP & WEISENSELL, LLP
23 S. MAIN STREET, 3RD FLOOR
AKRON, OH 44308

RAMI M. AWADALLAH
P.O. BOX – 361771
CLEVELAND, OH 44136

For the Appellee - TIMOTHY J. MCGINTY
CUYAHOGA COUNTY PROS. ATTY.
SAUNDRA CURTIS-PATRICK
ASSISTANT PROSECUTING ATTORNEY
1200 ONTARIO STREET, 8TH FLOOR
CLEVELAND, OH 44113

EXHIBIT C-1

Entered JAN 17 2014

Mr. Williamson, Mr. Johrendt, and Mr. Harbarger concur.

This matter is now considered, sua sponte, by the Board of Tax Appeals following the issuance of a dismissal order resulting from the failure of the appellant(s) to appear at or timely/properly waive appearance at a duly scheduled hearing...Attorneys before this board assume certain responsibilities. It is not only expected that an attorney will review all documents filed, confirming that to the best of his knowledge, information, and belief that there exists good grounds to support such filing, but that he will act competently, professionally, promptly, and in compliance with this board's rules of practice and procedure. In the present matter, as well as numerous others which have come before this board, attorney Rami Awadallah has initiated litigation on behalf of taxpayers, interchangeably disclosing his identity or that of a taxpayer, and interchangeably using the above-referenced business addresses. Despite being cautioned of the consequences of failing to attend a hearing, attorney Awadallah has neither appeared nor timely/properly advised this board and other parties of his intent to waive hearing, resulting in the dismissal of appeals for failure to prosecute. The repetitive and flagrant nature of attorney Awadallah's conduct evidences a

disregard of the limited governmental/judicial resources available to administer the real property valuation process. This board assigns its own attorney examiners to preside over hearings, where county appellees are often represented by counsel, secures the services of court reporters to record the proceedings, and certifies hearing costs to counties for payment. See R.C. 5715.36(C) (1).

Upon consideration of the repetitive nature of his misconduct, this board hereby orders attorney Awadallah to pay to the county appellees a monetary sanction of $90 in this matter, said amount to be paid within fourteen days of the issuance of this order. Attorney Awadallah is cautioned that should he ignore this order, this board will seek its enforcement as authorized by R.C. 5703.031.

I hereby certify the foregoing to be a true and complete copy of the action this day taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.

A.J. Groeber, Board Secretary

OHIO BOARD OF TAX APPEALS

IRENE ZENCZAK, (et. al.), Appellant(s), vs. CUYAHOGA COUNTY BOARD OF REVISION (et. al.), Appellee(s).	)))))))))))	CASE NO(S). 2012-3923 (REAL PROPERTY VALUATION) ORDER (Dismissing Due to Failure to Prosecute)

APPEARANCES:

For the Appellant(s)- RAMI AWADALLAH, ESQ.
P.O. BOX-361771
CLEVELAND, OH 44136

For the County - TIMOTHY MCGINTY
CUYAHOGA COUNTY PROSECUTING ATTORNEY
SAUNDRA CURTIS-PATRICK
CUYAHOGA COUNTY ASST PROS ATTY
1200 ONTARIO STREET, 8TH FLOOR
CLEVELAND, OH 44113

Entered SEP 1 2 2013

Mr. Williamson, Mr. Johrendt, and Mr. Harbarger concur.

Although having been duly notified of the hearing scheduled to proceed in this matter on 09/04/2013, the appellant(s) failed to appear at hearing and also failed to provide the required advance written notice of intent to waive hearing. See Ohio Adm. Code 5717-1-15(F); scheduling notice. Accordingly, acting pursuant to Ohio Adm. Code 5717-1-18, the present matter is hereby dismissed due to a failure to prosecute with the requisite diligence. Cf. *LCL Income Properties v. Rhodes* (1995), 71 Ohio St. 3d 652.

I hereby certify the forgoing to be a true and complete copy of the action this day taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.

A.J. Groeber, Secretary

EXHIBIT
C-2

STATEMENT OF CLIENT RIGHTS
AND
RETENTION AGREEMENT

Tax Compliance Services. ("TCS") has retained a lawyer to pursue your complaint against valuation of real property ("Complaint"). This Statement of Client's Rights is being given to you to assure that you are aware of your rights regarding your legal representation.

1. Your Lawyer: Your lawyer has been retained by TCS under the terms of your agreement with them. If you have questions about the selection of the lawyer, you should discuss the matter with TCS or your lawyer.

2. Directing the Lawyer: Your agreement with TCS may reasonably control the pursuit of your rights. In addition, TCS may establish guidelines governing how lawyers are to proceed in representing your interests - you are entitled to know these guidelines. The lawyer cannot act on TCS's instructions when they are contrary to your interest.

3. Communications: Your lawyer will keep you informed about your case and respond to your reasonable requests for information.

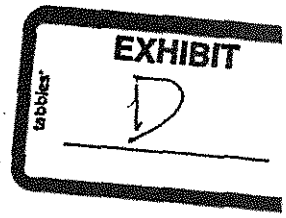
4. Confidentiality: Lawyers have a duty to keep secret the confidential information a client provides, subject to limited exceptions. However, the lawyer chosen to represent you also may have a duty to share with TCS information relating to the pursuit of your rights pursuant to the complaint and settlement of certain matters. Whenever a waiver of lawyer-client confidentiality is needed, your lawyer has a duty to consult with you and obtain your informed consent.

5. Conflicts of Interest: The lawyer is responsible for identifying conflicts of interest and advising you of them. If at any time you have a concern about a conflict of interest in your case, you should discuss your concern with the lawyer. If a conflict of interest exists that cannot be resolved, the lawyer may be required to withdraw from the case.

6. Settlement: Your agreement with TCS may state that TCS alone may make a decision regarding settlement of certain issues related to the complaint. You should discuss with your lawyer your rights under the agreement with TCS concerning settlement of certain estate issues.

7. Fees and Costs: As provided in your agreement, TCS pays all of the fees and costs of prosecuting your claim.

8. Hiring your own Lawyer: The lawyer hired by TCS is only representing you with respect to your complaint against valuation of real property. If you desire to pursue a claim against someone else, you will need to hire your own lawyer. Your lawyer has a duty to inform you of any reasonably foreseeable adverse results.



9. Retention Agreement. This Statement of Client Rights shall also serve as a Retention Agreement Agreement and is made as of the first date written below, by and between you, hereinafter called "Client", and Bernlohr, Niekamp & Weisensell, L.L.P. hereinafter called "Lawyer".

Client hereby retains and employs the Lawyer to act for client and on Client's behalf in representing the Client in matters related to the complaint against valuation of real property.

The Lawyer does hereby accept employment by Client and hereby agrees and undertakes to perform all other acts which, in the judgment of the Lawyer, are necessary or proper to enforce and protect the rights of the Client with respect to the Complaint.

If the Lawyer determines that further prosecution of the Complaint is not feasible or is not likely to be successful, the Lawyer is then entitled to withdraw from further representation of the Client. It is further agreed that in the event the Lawyer negotiates and recommends acceptance of what the Lawyer, in his sole discretion, determines to be a fair and equitable settlement of any claim related to the Complaint, for which the Lawyer is hereby employed, and if the Client refuses to accept said settlement, the Lawyer shall thereupon have the right to withdraw from further representation of the Client.

It is further mutually agreed that any and all sums of money that may be received by either party or TCS on account of any recovery for the Client shall be received and held by the party, including TCS as the agent or bailee for the Client subject to all of the duties and liabilities attaching to such relation, until each party or TCS shall have received his or her proper share of such money according to the terms of this Agreement.

I understand that Bernlohr, Niekamp & Weisensell, L.L.P. has been hired to pursue my claim against as it relates to the Complaint. I further understand that TCS will pay my legal fees in this matter as set forth herein. I have read and understand the above disclosure, retention agreement, and understand that I may hire independent counsel at my own expense.

Date: _____

Signature of Client: _____

_____
(Printed Name)

BERNLOHR, NIEKAMP & WEISENSELL, LLP

By: _____
Rami Awadallah, Attorney

Date: _____

BERNLOHR, NIEKAMP & WEISENSELL, LLP

Rami M. Awadallah | rma@b-wlaw.com

Re: Complaint Against Valuation

Dear _____:

As we have discussed, I appreciate the opportunity to work with you concerning property tax challenge. Any other matter for which you wish us to represent you must be given separate consideration.

We are pleased that you have chosen Bernlohr, Niekamp & Weisensell, LLP. I believe good communication is critical in providing high quality and cost effective legal services. We may use email to communicate with you or others in regards to your case. By signing below, you authorize us to communicate by e-mail, even though this form of communication may not be completely confidential. If now, or at any time, you have any questions, please do not hesitate to call me.

Sincerely,

Bernlohr, Niekamp, & Weisensell, LLP

Rami Awadallah

Rami M. Awadallah

I have read this letter and consent to it.

_____

Date

EXHIBIT

D-1

THE NANTUCKET BUILDING • THIRD FLOOR • 23 SOUTH MAIN STREET • AKRON, OHIO 44308
330-434-1000 • FAX: 330-434-1001 • WWW.B-WLAW.COM

BERNLOHR, NIEKAMP & WEISENSELL, LLP
Rami M. Awadallah | rma@b-wlaw.com

Name: Stephanie Gould
Address: 2240 Eagle Creek Drive
City: Avon State: OH Zip: 44011
Phone: 440-937-3459

Re: **Complaint Against Valuation**

As we have discussed, I appreciate the opportunity to work with you concerning property tax challenge. Any other matter for which you wish us to represent you must be given separate consideration.

We are pleased that you have chosen Bernlohr, Niekamp & Weisensell, LLP. I believe good communication is critical in providing high quality and cost effective legal services. We may use email to communicate with you or others in regards to your case. By signing below, you authorize us to communicate by e-mail, even though this form of communication may not be completely confidential. If now, or at any time, you have any questions, please do not hesitate to call me.

Sincerely,

Bernlohr, Niekamp, & Weisensell, LLP

Rami Awadallah
Rami M. Awadallah

I have read this letter and consent to it.

Stephanie Gould
Date

THE NANTUCKET BUILDING • THIRD FLOOR • 23 SOUTH MAIN STREET • AKRON, OHIO 44308
330-434-1000 • FAX: 330-434-1001 • WWW.B-WLAW.COM

EXHIBIT
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D-2

14-2

DTE FORM 4
(Revised 01/02)
R.C. 5717.01

NOTICE OF APPEAL FROM A DECISION OF A COUNTY BOARD OF REVISION TO THE BOARD OF TAX APPEALS

Stephanie M Gould
Name (Please Print)

2240 Eagle Creek Dr Avon, Oh 44011
Address City State Zip

v. Appellant,

AUDITOR AND THE BOARD OF REVISION

of Lorain County, Ohio

Rami Awadallah - Attorney
(Names of other appellees, if any) Appellee(s).

BOR Case No. 2012-000718

Date Filed At BTA

FILED
OCT 22 2012
BOARD OF TAX APPEALS
COLUMBUS, OHIO

BTA Case No. 2012 A 3923

READ IMPORTANT FILING INFORMATION ON BACK BEFORE COMPLETING THIS FORM

The Appellant appeals the decision of the Board of Revision to the Board of Tax Appeals in the matter of the complaint against the value for tax year 2011 for the real property or manufactured or mobile home described below. The complaint was filed by:

Stephanie M Gould, 2240 Eagle Creek Dr, Avon, Oh 44011
Name
Address City State Zip

The Board of Revision decision was mailed on (date) October 2, 2012 and a copy is attached as Exhibit A.

Owner's Name Stephanie M Gould

Owner's Address 2240 Eagle Creek Dr, Avon, Oh 44011

PARCEL OR REGISTRATION NUMBER	ADDRESS OF PROPERTY
04-00-015-109-158	2240 Eagle Creek Dr, Avon, Oh 44011

The taxable values determined by the County Auditor and the Board of Revision and the taxable and market values claimed by the appellant for the tax year are as follows (If more than one parcel or manufactured or mobile home, show total value of parcels or homes below and attach the values for the individual parcels or homes as Exhibit D):

	COUNTY AUDITOR'S TAXABLE VALUE	BOARD OF REVISION'S TAXABLE VALUE	APPELLANT'S CLAIMED TAXABLE VALUE	APPELLANT'S CLAIMED MARKET VALUE
LAND	25,235	25,235	25,200	72,000
BUILDING	70,595	70,595	62,300	178,000
TOTAL	95,830	95,830	87,500	250,000

FOR ALL FUTURE NOTICES:

PO Box 361771
Mailing Address
Cleveland OH 44136
City State Zip
(330) 475-7144
Phone Number
( )
Fax Number (If any)

Rami Awadallah - Attorney
Appellant or Representative (signature)
Rami Awadallah - Attorney
Print Name and Title If Representative
10/22/12
Date
rma@b-wlaw.com
Email Address (If any)

EXHIBIT
E

2-34

Cc: County BOR and State BTA