



THE BUCKEYE INSTITUTE

March 18, 2026

The Honorable Chief Justice Sharon L. Kennedy
The Supreme Court of Ohio
65 South Front Street
Columbus, OH 43215-3431

Re: Proposed Amendment to Gov.Bar R. VII., Section 31 (J)(1)

Dear Chief Justice Kennedy:

The Buckeye Institute hereby proposes that the Supreme Court of Ohio amends the Rules for the Government of the Bar of Ohio to allow certain non-lawyer professionals to represent property owners before a county board of revision in connection with a property evaluation complaint. The amendment accompanying this letter harmonizes the Court's definition of the unauthorized practice of law with current statutory law and expands the services these agents may provide.

Ohio households face persistently high and rising property taxes. *See* BeMiller, Springer & Tucker, *Did Ohio solve its property tax crisis? Why homeowner woes may persist*, Columbus Dispatch (Feb. 15, 2026). To ensure homeowners do not pay more than necessary, the General Assembly allows homeowners to challenge property valuations by filing a complaint against valuation with the local county board of revision. "Common reasons for challenging property values include declining market values for similar properties, . . . a property has become functionally or economically obsolete, and damage or destruction" to the property. Merwine, *Ohio's System for Challenging Property Values and Taxes*, Ohio Bar (Mar. 26, 2023). To assist with such challenges, the General Assembly allows certain non-lawyer professionals to file a complaint against valuation on behalf of property owners, and the Ohio Supreme Court has determined that this exempts these professionals from the definition of the "unauthorized practice of law." *Greenway Ohio, Inc. v. Cuyahoga Cnty. Bd. of Revision*, 2018-Ohio-4244, ¶ 13.

The proposed amendment clarifies the Court's adherence to and application of the General Assembly's decision and allows the same professionals to assist property owners with more than filing a complaint with the local board of revision. Because challenges to property valuations require expert determinations of property value, public accountants, general and real estate appraisers, real estate brokers, and other persons who hold a designation from a professional assessment organization possess the requisite skills and knowledge to assist homeowners. The proposed amendment allows those experts to file the complaint on behalf of homeowners, provide additional evidence or documentation, and represent homeowners at local board of revision hearings.

Importantly, the proposed amendment does not allow non-lawyers to represent homeowners in local board of revision appeals to the common pleas court or board of tax appeals.

Allowing competent, non-lawyer professionals to assist and further represent homeowners through the first stage of a valuation challenge can significantly reduce costs for taxpayers seeking to reduce their property taxes. Therefore, The Buckeye Institute respectfully requests that the Supreme Court of Ohio adopt the proposed amendment.

Sincerely,
Robert Alt
President and Chief Executive Officer
The Buckeye Institute

Enclosure: Proposed Rule Amendment

Cc: Justice Patrick F. Fischer
Justice R. Patrick DeWine
Justice Jennifer Brunner
Justice Joseph T. Deters
Justice Daniel R. Hawkins
Justice Megan E. Shanahan
John VanNorman, Chief Legal Counsel

AMENDMENT**Gov. Bar R. VII. UNAUTHORIZED PRACTICE OF LAW****Section 31 Definitions.**

(J)(1) “Unauthorized practice of law” means:

(a) The rendering of legal services for another by any person not admitted to practice in Ohio under Rule I of the Supreme Court Rules for the Government of the Bar unless the person is:

(i) Certified as a legal intern under Gov. Bar R. II and rendering legal services in compliance with that rule;

(ii) Granted corporate status under Gov. Bar R. VI and rendering legal services in compliance with that rule;

(iii) Certified to temporarily practice law in legal services, public defender, and law school programs under Gov. Bar R. IX and rendering legal services in compliance with that rule;

(iv) Registered as a foreign legal consultant under Gov. Bar R. XI and rendering legal services in compliance with that rule;

(v) Granted permission to appear *pro hac vice* by a tribunal in a proceeding in accordance with Gov. Bar R. XII and rendering legal services in that proceeding;

(vi) Rendering legal services in accordance with Rule 5.5 of the Ohio Rules of Professional Conduct (titled “Unauthorized Practice of Law; Multijurisdictional Practice of Law”).

(vii) Rendering services to a property owner or tenant in connection with a property tax valuation complaint at the County Board of Revision under section 5715.19 of the Revised Code, provided that the person rendering such services: holds a designation from a professional assessment organization such as the Institute for Professionals in Taxation, the National Council of Property Taxation, or the International Association of Assessing Officers; or is a public accountant who holds a permit under section 4701.10 of the Revised Code; or is a general or real estate appraiser licensed or certified under Chapter 4763 of the Revised Code; or is a real estate broker licensed under Chapter 4735 of the Revised Code.

(b) The rendering of legal services for another by any person:

(i) Disbarred from the practice of law in Ohio under Gov. Bar R. V;

(ii) Designated as resigned or resigned with disciplinary action pending under former Gov. Bar R. V (prior to September 1, 2007);

(iii) Designated as retired or resigned with disciplinary action pending under Gov. Bar R. VI.

(c) The rendering of legal services for another by any person admitted to the practice of law in Ohio under Gov. Bar R. I while the person is:

(i) Suspended from the practice of law under Gov. Bar R. V;

(ii) Registered as an inactive attorney under Gov. Bar R. VI;

(iii) Summarily suspended from the practice of law under Gov. Bar R. VI for failure to register;

(iv) Suspended from the practice of law under Gov. Bar R. X for failure to satisfy continuing legal education requirements;

(v) Registered as retired under former Gov. Bar R. VI (prior to September 1, 2007).

(d) Holding out to the public or otherwise representing oneself as authorized to practice law in Ohio by a person not authorized to practice law by the Supreme Court Rules for the Government of the Bar or Prof. Cond. R. 5.5.

(2) For purposes of this section, “holding out” includes conduct prohibited by divisions (A)(l) and (2) and (B)(l) of section 4705.07 of the Revised Code.