



Sleggs, Danzinger & Gill, Co., LPA

April 8, 2026

FILED
CLARK COUNTY AUDITOR

VIA EMAIL (hhamilton@clarkcountyohio.gov)

Clark County Board of Revision
2079 East 9th Street, 2nd Floor
Cleveland, Ohio 44115

APR - 8 2026

HILLARY HAMILTON
AUDITOR

*RE: 1378 West First, LLC; PPN 330-06-00006-300-029
BOR Case No. 2025-117*

Dear Board Members:

Our office represents the property owner in the above-referenced matter, and we are in receipt of the subpoena request filed by the Board of Education of the Clark-Shawnee Local School District. The property owner respectfully submits that the Board of Revision does not have the authority to issue a subpoena as requested by the Board of Education. Indeed, Boards of Revision in Lake, Medina, Licking and Delaware counties have all ignored such requests or stated that their respective prosecutors advised them that they had no such authority. Attached are examples of instances wherein a board of revision has stated that it does not have the authority to issue subpoenas. Moreover, having practiced before boards of revision in all eighty-eight (88) counties for more than thirty-five (35) years, our office has never been required to comply with a subpoena request at the Board of Revision level.

That said, our office makes every effort to comply with the Board of Revision rules in terms of the disclosure of appraisal and other evidence, and I fully expect that we will do the same in this case.

Please feel free to contact me with any questions, comments, or concerns you may have.

Very truly yours,

SLEGGs, DANZINGER & GILL CO., LPA

Robert K Danzinger

Robert K Danzinger, Esq.

RKD:et

Enclosures

cc: Patrick Heery, Esq. (pheery@richgillislawgroup.com)

T13548-25

820 West Superior Ave., 7th Floor, Cleveland, OH 44113 • SDGLegal.net • (216)771-8990 • Fax: (216) 771-8992



BOARD OF REVISION

County Auditor: Carri L. Brown, PhD, MBA, CGFM
County Treasurer: James N. Bahnsen, CPA Inactive
County Commissioner: Jeffrey M. Fix

April 5, 2023

Steven R. Gill, Esq.
820 W. Superior Ave., #700
Cleveland, OH 44113

FILED
CLARK COUNTY AUDITOR

APR - 8 2026

HILLARY HAMILTON
AUDITOR

RE: BOR Case 22-053 subpoena request

Dear Mr. Gill,

On Wednesday, April 5, 2023, the Board of Revision received the attached subpoena request from the LANCASTER CITY SCHOOL BOARD OF EDUCATION regarding your Case, 22-053. As you may know, the Board of Education filed a counterclaim in response to the Complaint you filed on behalf of your client. Consistent with our notification procedure, we are informing you, as counsel for the Complainant, of the Board of Education's request.

Please note the Board of Revision does not believe it has the authority to issue a subpoena as requested by the Board of Education. We are, however, able to accept the information into the Board of Revision record if your client were to answer the Board of Education's request during the scheduled hearing.

If you have any questions, please call Linda O'Toole at 740-652-7062.

Best regards,

Carri L. Brown, PhD, MBA, CGFM
Fairfield County Auditor
Secretary of the Fairfield County Board of Revision

SERVE • CONNECT • PROTECT



BOARD OF REVISION

County Auditor: Carri L. Brown, PhD, MBA, CGFM
County Treasurer: James N. Bahnsen, CPA Inactive
County Commissioner: Jeffrey M. Fix

April 12, 2023

Robert K. Danzinger
820 W. Superior Ave., 7th Floor
Cleveland, OH 44113

FILED
CLARK COUNTY AUDITOR

APR - 8 2023

HILLARY HAMILTON
AUDITOR

RE: BOR Case 22-079 – subpoena request

Dear Mr. Danzinger,

On Wednesday, April 12, 2023, the Board of Revision received a subpoena request from the Rich & Gillis Law Group regarding BOR Case 22-079. Per your Entry of Appearance on behalf of the owner, we are forwarding the subpoena request to your attention. You will recall that the Board of Education, through their attorneys, the Rich & Gillis Law Group, filed a BOR Complaint in this case. Consistent with our notification procedure, we are informing you of the Board of Education's request. The subpoena request is attached to this letter.

Please note, we do not believe the Board of Revision has the legal/statutory authority to issue a subpoena as requested by the Board of Education. We are, however, able to accept the information into the Board of Revision record, if you were to answer and/or supply the information requested by the Board of Education. As set forth in a previous communication from our office, the hearing is scheduled for April 19, 2023, at 8:00 a.m.

If you have any questions, please call Linda O'Toole at 740-652-7062.

Best regards,

Carri L. Brown, PhD, MBA, CGFM
Fairfield County Auditor
Secretary of the Fairfield County Board of Revision

SERVE • CONNECT • PROTECT



BOARD OF REVISION

County Auditor: Carri L. Brown, PhD, MBA, CGFM
County Treasurer: James N. Bahnsen, CPA Inactive
County Commissioner: Jeffrey M. Fix

FILED
CLARK COUNTY AUDITOR

April 20, 2023

APR - 8 2026

RE: subpoena request 22-072

HILLARY HAMILTON
AUDITOR

Dear Counsel for Property Owner:

The Board of Revision recently received a subpoena request from the Rich & Gillis Law Group, counsel for the Board of Education, regarding your BOR case, 22-072. As you may know, the Rich & Gillis Law Group filed a countercomplaint in this case in response to the complaint you filed on behalf of your client. Consistent with our notification procedure and as the owner's counsel of record, we are advising you of the Board of Education's request. The subpoena request is attached.

Please note, we do not believe the Board of Revision has the legal/statutory authority to issue a subpoena as requested by the Board of Education. We are, however, able to accept the information into the Board of Revision record if you were to answer the Board of Education's request during the scheduled hearing.

If you have any questions, please call Linda O'Toole at 740-652-7062.

Best regards,

Carri L. Brown, PhD, MBA, CGFM
Fairfield County Auditor
Secretary of the Fairfield County Board of Revision

SERVE • CONNECT • PROTECT

Dear CSH Client,

We want to make you aware of an important change announced by the U.S. Postal Service (USPS) that may affect the timely filing of tax returns and tax payments.

What's Changed

USPS has clarified that machine-applied postmarks now reflect the date a mailed item is first processed, not necessarily the date it was dropped off at a post office or placed in a mailbox. As a result, a return or payment mailed on a filing deadline could receive a postmark dated after the deadline due to processing delays.

Why This Matters

The IRS and many state and local tax authorities rely on the postmark date to determine whether a return or payment was filed on time. A delayed postmark could result in penalties, interest, or compliance notices, even if the item was mailed by the due date.

The CSH Tax Team Recommends

- File tax returns electronically whenever possible.
- Make tax payments online through the IRS or applicable state tax authority.
- If mailing is necessary:
 - Use Certified Mail.
 - Request a manual (hand-stamped) postmark at the USPS counter.
 - Mail time-sensitive items earlier than in prior years.

For additional background on this change and why it matters, we've [published a short article on our website](#) outlining the details and best practices going forward.

If you have questions or would like help determining the most secure filing or payment method for your situation, please contact your Clark Schaefer Hackett tax advisor.

Sincerely,

Clark Schaefer Hackett

Tax Services Team

FILED
CLARK COUNTY AUDITOR

1. 2 - 8 2026

HILLARY HAMILTON
AUDITOR

Client Resources

- [Client Tools](#)