



**Sleggs, Danzinger & Gill, Co., LPA**

April 1, 2026

FILED  
CLARK COUNTY AUDITOR

APR - 3 2026

HILLARY HAMILTON  
AUDITOR

**VIA EMAIL** ([hhamilton@clarkcountyohio.gov](mailto:hhamilton@clarkcountyohio.gov))

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

*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.

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Enclosures

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

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