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Hilary Hamilton  
Clark County Auditor  
3130 East Main Street  
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FILED  
CLARK COUNTY AUDITOR

APR 22 2026

HILLARY HAMILTON  
AUDITOR

RE: 7000 Core-Mark-Columbus / BOR Case No. 2025-214

Dear Ms. Hamilton:

Pursuant to Ohio Revised Code Section 5715.10, the Board of Education requests that the BOR issue a subpoena requesting various information, documentation, and individuals for testimony.

Such action is beyond the BOR's statutory authority.

Respectfully, the Supreme Court of Ohio directly held that the BOR cannot issue a subpoena, enforce a request for documentation, or impose sanctions for a complainant's failure to submit additional information.

The Board of Revision (or "BOR") "is a creature of statute whose powers are defined by and dependent upon the pertinent sections of the Revised Code." Kohl's Illinois, Inc. v. Marion Cty. Bd. of Rev., 20 N.E.3d 711, 715 (Ohio 2014). In other words, the BOR has no powers beyond those explicitly authorized within the Revised Code. Id. See also Kalmbach Wagner Swine Research Farm v. Bd. of Rev. of Wyandot County, 691 N.E.2d 270, 273 (Ohio 1998).

Under the relevant statute, "[t]he board may call persons before it and examine them under oath as to their own or another's real property to be placed on the tax list and duplicate for taxation, or the value thereof." Ohio Rev. Code Ann. § 5715.10 (West)

**However**, as a threshold issue, the Supreme Court Ohio states: "[N]o statute or constitutional provision requires a complainant to provide additional information beyond the filing of the complaint." Kalmbach Wagner Swine Research Farm v. Bd. of Rev. of Wyandot County, 691 N.E.2d 270, 274 (Ohio 1998).

Circuit courts conclude "that a board of revision has no authority to impose a sanction for a complainant's failure to submit additional information" and no power to subpoena. State ex rel. FirstEnergy Corp. v. Lake Cty. Bd. of Rev., 739 N.E.2d 359, 363 (Ohio App. 11th Dist. 2000).

No statutory verbiage gives the BOR the power to request documents, formally or informally.

The language is literal and limited – the BOR itself may call a witness. But the Board is powerless to compel or sanction that witness in any manner. Kalmbach, 691 N.E.2d 274. No reference is made to documents.

Further, while the statute may attempt to give the BOR a cudgel to enforce compliance, the verbiage references a potential sanction which does not exist:

If a person notified to appear before the board refuses or neglects to appear at the time required, or appearing, refuses to be sworn or answer any question put to him by the board or by its order, the chairman of the board shall make a complaint thereof in writing to the probate judge of the county, who shall proceed against such person in the same manner **as provided in section 5711.37 of the Revised Code.**

Ohio Rev. Code Ann. § 5715.10. However, there is no section 5711.37 of the Revised Code. The remedy has no recourse.

The Board of Education's request to subpoena documents and testimony is beyond the plain language of the statute and at odds with the binding decision of the Supreme Court of Ohio.

Accordingly, the Board of Revision lack authority to issue a subpoena and the Petitioner respectfully objects to such request.

Very Truly Yours,



Edward F. Hirshberg  
Partner