

**PRACTICE CONTACT**

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## STATE AND LOCAL TAX DISPUTE RESOLUTION

Resolution of tax disputes at the state and local levels involves a diverse set of problems and a wide variety of taxes, including the corporate franchise tax, commercial activity tax, income tax, sales and use tax, personal property tax, real property tax (including valuation and exemption disputes), and more specialized taxes – such as public utility taxes, motor vehicle fuel taxes, insurance company taxes, and dealer and intangible taxes.

Our lawyers represent taxpayers before the Ohio Department of Taxation, County Boards of Revision, the Ohio Board of Tax Appeals, municipal agencies, and all Ohio courts, including the Supreme Court of Ohio. We have also represented state and local taxpayers in the federal courts, including the United States Supreme Court.