



Steven L. Smiseck

OF COUNSEL

Columbus

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Columbus, Ohio 43215

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Practice Areas

Appellate Practice
Property Tax Management
State and Local Taxation
Taxation
Trusts, Estates and Wealth
Transfer

Education

Capital University Law School,
J.D., 1993

Earlham College, B.A., 1990, Phi
Beta Kappa

Bar & Court Admissions

Ohio

*Admitted to practice law only in
the states listed above.*

Steven is of counsel in the Vorys Columbus office. He is a member of the State and Local Tax Group, and a member of the appellate practice subgroup.

Steven's practice is focused on sales and use tax, property tax assessments, and public utility personal property tax. Steven regularly represents taxpayers before the Ohio Board of Tax Appeals, county boards of revision, and appellate level state courts, including the Ohio Supreme Court. Steven also has experience in procedural issues before Ohio's state and local taxing entities and provides assistance to both clients and other legal counsel.

Notable Experience Includes:

- Obtaining a favorable decision from the Ohio Supreme Court after oral argument on behalf of an industrial landowner in a matter involving the value and classification of real property
- Successfully briefing before the Ohio Supreme Court a matter that affirmed the cancellation of personal property tax assessment illegally issued by a county auditor
- Serving on a team that successfully briefed before the Ohio Supreme Court a matter that affirmed against attack the resolution of a public utility personal property tax valuation.
- Negotiating successful resolutions of tax matters ranging from individuals to national companies.
- Serving as first chair in multiple cases involving the value of real property for taxation purposes.

Prior to joining Vorys, Steven served nearly 17 years as an attorney examiner with the Ohio Board of tax Appeals.

Steven received his J.D. from the Capital University Law School, where he was a member of the Order of the Curia. He received his B.A. from Earlham College, where he graduated with college and departmental honors.

Events

Speaking Engagement, 7.24.2025

Webinar: New Considerations for Ohio Property Owners

8.4.2021

Ohio's COVID-19 Real Property Tax Valuation Relief - Preparing for the Upcoming Special Filing Period

4.8.2020

Are You Required to Pay Sales Tax Outside of Ohio?

1.24.2012

21st Annual Ohio Tax Conference

1.27.2011

20th Annual Ohio Tax Conference