



# BAILEY | CAVALIERI

**Nicholas Baker**

ASSOCIATE

[nbaker@baileycav.com](mailto:nbaker@baileycav.com)

614.229.3275

## OVERVIEW

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Nick assists clients in tax planning, tax audits, and tax appeals as well as trust and estate planning and trust administration matters. Nick also serves as coverage counsel to representations and warranties insurers. Before joining Bailey Cavalieri, Nick worked in property tax at a Big 4 public accounting firm where he prepared and filed valuation appeals and personal property tax returns.

## EDUCATION

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John Carroll University (B.S.B.A., 2014)  
The Ohio State University (J.D., 2023)

## BAR ADMISSION

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Ohio

## COURT ADMISSIONS

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U.S. Tax Court

## PUBLICATIONS & SPEAKING ENGAGEMENTS

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Who Turned Out the Lights: Considering 'Dark Store' Valuation for Property Tax and its Application to Post-Pandemic Office Space, The Ohio State Business Law Journal, Vol. 16, Issue 2

## AFFILIATIONS AND CIVIC INVOLVEMENT

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Certified Public Accountant  
Member, Ohio State Bar Association  
Member, Columbus Bar Association