



BAILEY | CAVALIERI

Nicholas Baker

ASSOCIATE

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OVERVIEW

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

John Carroll University (B.S.B.A., 2018)

The Ohio State University (J.D., 2023)

BAR ADMISSION

Ohio

COURT ADMISSIONS

U.S. Tax Court

PUBLICATIONS & SPEAKING ENGAGEMENTS

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

The Never-Changing Assessment: Pennsylvania's Broken Property Tax System – Penn State Law Review

AFFILIATIONS AND CIVIC INVOLVEMENT

Certified Public Accountant

Member, Ohio State Bar Association

Member, Columbus Bar Association

NOTEWORTHY EXPERIENCE

Represents clients on state and local tax issues before the Ohio Board of Tax Appeals and county Boards of Revision.
Represents clients before the Internal Revenue Service.