



## 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.

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### EDUCATION

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

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### BAR ADMISSION

Ohio

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### COURT ADMISSIONS

U.S. Tax Court

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### 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

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### AFFILIATIONS AND CIVIC INVOLVEMENT

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