

OHIO BOARD OF TAX APPEALS

Credit Suisse Leasing,)
)
 Appellant,) CASE NOS. 2006-N-2293
) 2006-N-2383
)
 and) (REAL PROPERTY TAX)
)
 Board of Education of the Brooklyn)
 City School District,) ORDER
)
 Appellee / Appellant,) (Striking Documents from Record)
)
 vs.)
)
 Cuyahoga County Board of Revision)
 and Cuyahoga County Auditor,)
)
 Appellees.)

APPEARANCES:

For Credit Suisse Leasing -	Sleggs, Danzinger & Gill, Co., LPA Steven R. Gill 820 West Superior Avenue Suite 400 Cleveland, Ohio 44113
For the Bd. of Edn. -	Brindza McIntyre & Seed LLP David H. Seed 1111 Superior Avenue Suite 1025 Cleveland, Ohio 44114
For the County Appellees -	William D. Mason Cuyahoga County Prosecuting Attorney Timothy J. Kollin Assistant Prosecuting Attorney 1200 Ontario Street, 8 th Floor Cleveland, Ohio 44113

Entered February 17, 2009

The Board of Tax Appeals considers this matter following the submission of documents to this board on February 11, 2009 by counsel for the Board of Education of the Brooklyn City School District (“BOE”). Said documents apparently related to a sale of the subject property and included a deed and printout from the Cuyahoga County Auditor’s website referencing the transfer of the subject.

The record in this matter has been closed since the conclusion of the final hearing before this board on September 18, 2008. It is well settled that documents submitted outside the evidentiary record cannot be considered by this board in making its determination of value. *Columbus Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1996), 76 Ohio St.3d 13; *Metropolitan Park Dist. of Toledo Area v. Levin* (Oct. 21, 2008), BTA No. 2006-V-942, unreported; *Brookins v. Ottawa Cty. Bd. of Revision* (Oct. 5, 2007), BTA No. 2005-R-1065, unreported; *Lancaster City Schools Bd. of Edn. v. Fairfield Cty. Bd. of Revision* (Apr. 30, 2004), BTA No. 2002-B-1743, unreported.

The documents sent to this board on February 11, 2009 by counsel for the BOE shall be stricken from the record, since such documents were received outside the record, and cannot be considered evidence upon which this board can rely in reaching a decision. *Columbus*, supra.

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