

OHIO BOARD OF TAX APPEALS

Carlisle Township Board of Trustees,)	CASE NO. 2007-M-1229
)	
Appellant,)	(REAL PROPERTY TAX)
)	
vs.)	ORDER
)	
Lorain County Board of Revision, the Lorain County Auditor, and the City of Elyria,)	(Construing BOR’s Filing as a Motion to Affirm and Setting Briefing Schedule)
)	
Appellees.)	

APPEARANCES:

For the Appellant	-	Stumphauzer, O’Toole, McLaughlin, McGlamery & Loughman Co., LPA Dennis O’Toole Dan Mason 5455 Detroit Road Sheffield Village, Ohio 44054
For the County Appellees	-	Dennis P. Will Lorain County Prosecuting Attorney William J. Day Special Prosecuting Attorney 9100 South Hills Boulevard, #300 Broadview Heights, Ohio 44147
For the City of Elyria	-	Terry S. Shilling Michael E. Szekely Law Director, City of Elyria 131 Court Street Elyria, Ohio 44035

Entered January 20, 2009

This matter is now considered by the Board of Tax Appeals upon a “Motion for an Order Requiring Appellant to Establish Jurisdiction” filed by counsel for the Lorain County Board of Revision and Lorain County Auditor (Collectively, “BOR”). It appears that the appellant, Carlisle Township Board of Trustees

(“Carlisle”) filed a complaint with the BOR asserting that certain property within the county was not properly assessed. That complaint was ultimately dismissed on jurisdictional grounds. An appeal to this board ensued.

While the BOR seeks a order from this board requiring Carlisle to “file a brief explaining why its appeal can be maintained and the underlying complaint not be dismissed for lack of jurisdiction,” the board will construe the motion as a motion to affirm the BOR’s dismissal. As the BOR filed a memorandum in support of its position, additional memoranda may be submitted by the following dates:

Appellant’s and Appellee City of Elyria’s brief may be filed by February 6, 2009
Appellee BOR’s response may be filed by February 27, 2009.

Additionally, the merit hearing scheduled for February 6, 2009 is continued, pending the determination on the motion to affirm.

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