

OHIO BOARD OF TAX APPEALS

Liberty West LLC,)
)
 Appellant,) (CASE NO. 2007-M-1418
) (REAL PROPERTY TAX)
 vs.)
) ORDER
 Butler County Board of Revision and) (Dismissing Appeal as Duplicative)
 the Butler County Auditor,)
)
 Appellees.)

APPEARANCES:

For the Appellant- Brandabur, Bowling & Crehan Co., LPA
Michael J. Brandabur
315 South Monument Avenue
Hamilton, Ohio 45011

Copy to- David T. Davidson
127 N. 2nd Street
Hamilton, Ohio 45011

For the County Robin N. Piper
Appellees - Butler County Prosecuting Attorney
Bob C. Roberts
Assistant Prosecuting Attorney
315 High Street, 11th Floor
P.O. Box 515
Hamilton, Ohio 45012

Entered March 10, 2009

Ms. Margulies, Mr. Johrendt, and Mr. Dunlap concur.

This matter is now considered, sua sponte, by the Board of Tax Appeals. The board has previously docketed an appeal styled *Liberty West LLC v. Butler County Board of Revision*, et al., BTA No. 2007-M-1361. The statutory transcript filed by the Butler County Auditor indicates that a single decision issued by

the Butler County Board of Revision was appealed twice to this board.

While this appeal and the appeal identified as BTA No. 2007-M-1361 were filed by different persons, a review of both notices of appeal shows that the notice of appeal filed as a separate appeal is merely a duplicative filing of the earlier appeal. Therefore, the Board of Tax Appeals dismisses the above-captioned appeal, and the documents filed in this appeal will be subsumed into BTA No. 2007-M-1361, which shall remain pending.

ohiosearchkeybta