

For the Property Owner - Timothy J. Armstrong
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Entered January 27, 2009

This matter is before the Board of Tax Appeals pursuant to a motion to consolidate filed by counsel for the board of education. Counsel represents that consolidation is warranted because each of the above-referenced appeals involves common issues of law and fact.

Upon review of the motion and record, and in accordance with Ohio Adm. Code 5717-1-08, these appeals are hereby consolidated for hearing and administrative purposes.

Further, the appeals docketed as BTA Case Nos. 2007-Z-1678 and 2007-Z-1685 have heretofore been scheduled for merit hearings on April 29, 2009 and April 9, 2009, respectively. Said merit hearings will not proceed. Rather, a merit hearing for all of the appeals, BTA Case Nos. 2007-Z-1577, 2007-Z-1678 and 2007-Z-1685, shall be convened on April 24, 2009 at 9:00 am.

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