

# OHIO BOARD OF TAX APPEALS

Pilot Travel Centers LLC,	)	CASE NO. 2008-A-1606
	)	
Appellant,	)	(PERSONAL PROPERTY
	)	TAX)
vs.	)	
	)	ORDER
Richard A. Levin, Tax Commissioner of	)	
Ohio,	)	(Granting Motion to Extend
	)	Discovery Deadline)
Appellee.	)	

## APPEARANCES:

For the Appellant - Roetzel & Andress, LPA  
Jeff Leonard  
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For the Appellee - Richard Cordray  
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Entered April 14, 2009

This cause and matter came on to be considered by the Board of Tax Appeals upon a motion to extend the discovery deadline jointly filed by the appellant taxpayer and the appellee Tax Commissioner. Thus, the matter was submitted to the Board of Tax Appeals solely upon the motion and memorandum in support thereof.

Specifically, said motion provides:

“NOW COMES both Appellant and Appellee, by and through their undersigned counsel, to jointly move the

Ohio Board of Tax Appeals \*\*\* to extend the dates in order to complete discovery to June 30, 2009. \*\*\*”

Ohio Adm. Code 5717-1-11(A)(1) provides that “[u]pon motion and *for good cause*, the board may establish other specific times for completion of discovery or consideration of discovery motions.” (Emphasis added.) In their memorandum in support of their motion, the parties have indicated their diligent and ongoing efforts to comply with discovery, which has resulted in the production of thousands of pages of information. Due to the volume of information involved and the parties’ continuing cooperation in working to resolve all outstanding discovery issues, the board finds that sufficient good cause has been demonstrated to extend the discovery deadline. Accordingly, the discovery period shall be extended until June 30, 2009.

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