

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
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For the Appellee - Richard Cordray
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Entered June 9, 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 date in order to complete discovery to July 31, 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.) While we acknowledge that the discovery deadline has been extended on two previous occasions, we also acknowledge that the parties have indicated their continued diligent and ongoing joint efforts to comply with discovery. Further, the parties have represented that the instant discovery period extension, if granted, “will afford enough time for the Parties to accurately and diligently discover all of the information needed for this pending matter. Furthermore, it will afford the Parties enough time to answer all of the pending and future discovery requests and it will not interfere with the actual hearing schedule or hearing date for this matter.” Memorandum at 4-5. Thus, 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 July 31, 2009. However, no further extensions will be granted, absent extraordinary circumstances.

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