

**OHIO BOARD OF TAX APPEALS**

Fargo Development Co., )  
)  
Appellant/Appellee, ) CASE NOS. 2008-A-2250,  
) 2008-A-2422, 2008-A-2484  
and )  
)  
Orange City School District Board of )  
Education, )  
) (REAL PROPERTY TAX)  
Appellee/Appellant, )  
)  
vs. ) ORDER  
)  
)  
Cuyahoga County Board of Revision and )  
Cuyahoga County Auditor, ) (Consolidating Appeals)  
)  
)  
Appellees. )

APPEARANCES:

For the Property Owner - Kenneth J. Fisher  
Attorney at Law  
50 Public Square, Suite 2100  
Cleveland, Ohio 44113

For the Bd. of Edn. - Kadish, Hinkel & Weibel  
Janeane R. Cappara  
1717 East 9<sup>th</sup> Street, Suite 2112  
Cleveland, Ohio 44114

For the County Appellees - William D. Mason  
Cuyahoga County Prosecuting Attorney  
Timothy J. Kollin  
Assistant Prosecuting Attorney  
Justice Center, 8<sup>th</sup> Floor  
1200 Ontario Street  
Cleveland, Ohio 44113

Entered February 3, 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 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, administrative, and disposition purposes.

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