

OHIO BOARD OF TAX APPEALS

Board of Education of the Westerville)	
City Schools,)	
)	
Appellant/Appellee,)	
)	
and)	CASE NOS. 2008-A-2456,
)	2008-A-2544
Health Care & Retirement Corporation of)	
America, nka Manor Care, Inc. and)	
HCRA Properties I, LLC,)	
)	(REAL PROPERTY TAX)
Appellee/Appellant,)	
)	
)	ORDER
vs.)	
)	
)	(Consolidating Appeals)
Franklin County Board of Revision and)	
Franklin County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For the Board of
Education

- Rich & Gillis Law Group, LLC
Mark H. Gillis
300 East Broad Street, Suite 300
Columbus, Ohio 43215

For the Property
Owner

- The Gibbs Firm
Ryan J. Gibbs
123 East Fourth Street, Suite 500
Cincinnati, Ohio 45202

For the County
Appellees

- Ron O'Brien
Franklin County Prosecuting Attorney
Paul Stickel
Assistant Prosecuting Attorney
373 South High Street, 20th Floor
Columbus, Ohio 43215

Entered April 7, 2009

This matter is before the Board of Tax Appeals pursuant to a request for consolidation filed by counsel for the property owner. Counsel represents that consolidation is warranted because each of the appeals involves common issues of law and fact.

Upon review of the request 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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