

**OHIO BOARD OF TAX APPEALS**

HIN, LLC,	)	CASE NOS. 2008-B-2386
	)	2008-B-2412
	)	2008-B-2413
Appellant/Appellee,	)	
	)	(REAL PROPERTY TAX)
and	)	
	)	
Berea City School District	)	ORDER
Board of Education,	)	
	)	
Appellee/Appellant,	)	(Consolidating Appeals)
	)	
	)	
vs.	)	
	)	
Cuyahoga County Board of Revision	)	
and Cuyahoga County Auditor,	)	
	)	
	)	
Appellees.	)	

APPEARANCES:

For the Property Owner	- Siegel Siegel Johnson & Jennings, LPA Cecilia Hyun, Esq. 25700 Science Park Drive Suite 210 Beachwood, Ohio 44122
For the County Appellees	- William D. Mason Cuyahoga County Prosecuting Attorney Timothy J. Kollin, Esq. Assistant Prosecuting Attorney Courts Tower, Ninth Floor 1200 Ontario Street Cleveland, Ohio 44113
For the Board of Education	- Kolick & Kondzer Thomas A. Kondzer John P. Desimone 24500 Center Ridge Road, Suite 175 Westlake, Ohio 44145-5697

Entered March 10, 2009

This board finds the motion to consolidate filed on behalf of the board of education on February 6, 2009 well taken. Therefore, in accordance with Ohio Adm. Code 5717-1-08, these appeals are consolidated for administrative and hearing purposes.

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