

OHIO BOARD OF TAX APPEALS

Cleveland Municipal School District Board of Education,)	CASE NOS. 2008-H-1265 2008-H-1305 2008-H-1593
Appellant/Appellee,)	
and)	(REAL PROPERTY TAX)
)	
Arcade, LLC,)	ORDER
)	
Appellee/Appellant,)	(Consolidating Appeals)
)	
vs.)	
)	
Cuyahoga County Board of Revision and Cuyahoga County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For the Board of Education	-	Brindza, McIntyre & Seed, LLP David H. Seed Jennifer A. Hoehnen 1111 Superior Avenue, Suite 1025 Cleveland, Ohio 44114
For the County Appellees	-	William D. Mason Cuyahoga County Prosecuting Attorney Timothy J. Kollin Assistant Prosecuting Attorney Courts Tower, 8th Floor 1200 Ontario Street Cleveland, Ohio 44113
For the Property Owner	-	Thompson Hine, LLP O. Judson Scheaf, III 41 South High Street, Suite 1700 Columbus, Ohio 43215

Entered February 17, 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 records, 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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