



complaint by Lynx Associates, L.P. with the Franklin County Board of Revision (“BOR”) challenging the subject property’s 2005 value. The owner of the property is listed as “Lynx Associates, L.P.” on the complaint and the auditor’s property record card. S.T. at Exs. 1, 6. However, the notice of appeal filed by Sears with this board references the complaint filed by Lynx, but identifies “Sears, Roebuck and Co.” as the appellant and owner.

In response to the order, appellants’ counsel explained that subsequent to the filing of the complaint with the BOR, the auditor caused the parcel owned by Lynx to be split, with the bulk of the property being transferred to Sears. S.T. at Ex. 5; exhibits attached to response. Accordingly, from the record now before us, this board finds that Sears and Lynx both possess an ownership interest in portions of the subject property sufficient to vest jurisdiction.

Upon further review of the record, and in accordance with Ohio Adm. Code 5717-1-08, these appeals are hereby consolidated for hearing, administrative, and disposition purposes. It is, therefore, the order of this board that the instant appeals will be scheduled in the ordinary course of the board’s business.

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