

## OHIO BOARD OF TAX APPEALS

Portage Housing II Limited Partnership,	)	CASE NOS. 2008-H-859 to
	)	2008-H-883
Appellant,	)	
	)	(REAL PROPERTY TAX)
vs.	)	
	)	ORDER
Portage County Board of Revision,	)	
Portage County Auditor, Ravenna	)	(Consolidating Appeals)
City School District Board of Education,	)	
Windham Exempted Village School	)	
District Board of Education, and Kent	)	
City School District Board of Education,	)	
	)	
Appellees.	)	

APPEARANCES:

For the Appellant	-	Karen H. Bauernschmidt Co., LPA Karen H. Bauernschmidt 1370 West 6 <sup>th</sup> Street, Suite 200 Cleveland, Ohio 44113
For the County Appellees	-	Victor V. Vigluicci Portage County Prosecuting Attorney Theresa M. Scahill Assistant Prosecuting Attorney 241 South Chestnut Street Ravenna, Ohio 44266
For the Appellee Ravenna Board of Education	-	Brindza, McIntyre & Seed, LLP David H. Seed 1111 Superior Avenue, Suite 1025 Cleveland, Ohio 44114
For the Appellee Kent Board of Education	-	Timothy J. Armstrong, Esq. <sup>1</sup> 633 West Broad Street, Suite 200 Elyria, Ohio 44035
For the Appellee Windham Board of Education	-	Roetzel & Andress, LPA Mari A. Zacharyasz 222 South Main Street Akron, Ohio 44308

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<sup>1</sup> Appellant served its motion to consolidate on Timothy J. Armstrong, counsel for the Kent City School District Board of Education before the board of revision. As required by Ohio Adm. Code 5717-1-03, Mr. Armstrong should file an entry of appearance before this board or advise the parties and this board as to the appropriate party to receive future notices.

Entered February 10, 2009

These matters are before the Board of Tax Appeals pursuant to a motion to consolidate filed by counsel for the property owner Portage Housing II Limited Partnership. Counsel represents that consolidation is warranted because all appeals relate to properties that make up one economic unit for the same tax year, thereby involving common issues of law and fact.

Briefs were filed by the Windham Exempted Village School District Board of Education and the county appellees, in which the parties oppose consolidation, arguing the subject properties do not comprise one economic unit and evidence as to certain properties was presented outside the scheduled times before the board of revision. The appellees' arguments are unpersuasive. Whether the subject properties comprise one economic unit would be an issue of law and fact to be determined by this board after the record is complete. Moreover, evidence presented will be considered only as it relates to the properties in the scheduled hearing before this board.

Upon review of the motion and record, and in accordance with Ohio Adm. Code 5717-1-08, these appeals are hereby consolidated for hearing and administrative purposes.

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